

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Dahlgren Village		
Unit Code:	033/020/32	County:	Hamilton
Fiscal Year End:	3/31/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,078,633		
Equalized Assessed Valuation:	\$3,878,552		
Population:	505		
Employees:			
Full Time:	5		
Part Time:			
Salaries Paid:	\$116,970		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$251,428	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$498	\$1,148	\$618
Revenues During FY 20:	\$161,914	\$323,415	\$142,083
Expenditures During FY 20:	\$121,868	\$292,504	\$125,294
Per Capita Revenues:	\$321	\$822	\$377
Per Capita Expenditures:	\$241	\$729	\$331
Revenues over/under Expenditures:	\$40,046	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	237.53%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$289,474	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$573	\$1,241	\$667

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$8,339	\$0
Total Unreserved Funds:	\$0	\$29,469	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$40,338	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$249,136	\$20,341	\$111,977

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	\$424,313	\$27,154
Per Capita Debt:	\$0	\$985	\$78
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$775,701	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$1,536	\$2,568	\$1,178
Revenues During FY 20:	\$757,675	\$284,688	\$100,820
Expenditures During FY 20:	\$448,646	\$271,551	\$109,230
Per Capita Revenues:	\$1,500	\$749	\$268
Per Capita Expenses:	\$888	\$761	\$298
Operating Income (loss):	\$309,029	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	242.22%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$1,086,730	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$2,152	\$2,551	\$1,214

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Dakota Village		
Unit Code:	089/015/32	County:	Stephenson
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$282,500		
Equalized Assessed Valuation:	\$4,287,316		
Population:	474		
Employees:			
Full Time:			
Part Time:	15		
Salaries Paid:	\$44,649		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$847,183	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$1,787	\$1,148	\$618
Revenues During FY 20:	\$253,999	\$323,415	\$142,083
Expenditures During FY 20:	\$198,519	\$292,504	\$125,294
Per Capita Revenues:	\$536	\$822	\$377
Per Capita Expenditures:	\$419	\$729	\$331
Revenues over/under Expenditures:	\$55,480	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	454.70%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$902,663	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$1,904	\$1,241	\$667

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$8,339	\$0
Total Unreserved Funds:	\$0	\$29,469	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$151,151	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$751,512	\$20,341	\$111,977

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:	\$326,764	\$424,313	\$27,154
Per Capita Debt:	\$689	\$985	\$78
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$1,350,707	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$2,850	\$2,568	\$1,178
Revenues During FY 20:	\$911,173	\$284,688	\$100,820
Expenditures During FY 20:	\$112,622	\$271,551	\$109,230
Per Capita Revenues:	\$1,922	\$749	\$268
Per Capita Expenses:	\$238	\$761	\$298
Operating Income (loss):	\$798,551	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	1,908.38%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$2,149,258	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$4,534	\$2,551	\$1,214

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Dallas City		
Unit Code:	034/035/30	County:	Hancock
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,325,800		
Equalized Assessed Valuation:	\$7,350,002		
Population:	945		
Employees:			
Full Time:	4		
Part Time:	9		
Salaries Paid:	\$191,941		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$738,741	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$782	\$1,148	\$618
Revenues During FY 20:	\$368,188	\$323,415	\$142,083
Expenditures During FY 20:	\$392,512	\$292,504	\$125,294
Per Capita Revenues:	\$390	\$822	\$377
Per Capita Expenditures:	\$415	\$729	\$331
Revenues over/under Expenditures:	(\$24,324)	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	182.01%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$714,417	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$756	\$1,241	\$667

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$8,339	\$0
Total Unreserved Funds:	\$0	\$29,469	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$59,649	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$654,768	\$20,341	\$111,977

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:	\$453,963	\$424,313	\$27,154
Per Capita Debt:	\$480	\$985	\$78
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$1,651,620	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$1,748	\$2,568	\$1,178
Revenues During FY 20:	\$324,277	\$284,688	\$100,820
Expenditures During FY 20:	\$287,953	\$271,551	\$109,230
Per Capita Revenues:	\$343	\$749	\$268
Per Capita Expenses:	\$305	\$761	\$298
Operating Income (loss):	\$36,324	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	669.82%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$1,928,768	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$2,041	\$2,551	\$1,214

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Dalton City Village		
Unit Code:	070/020/32	County:	Moultrie
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$599,300		
Equalized Assessed Valuation:	\$4,839,745		
Population:	600		
Employees:			
Full Time:	2		
Part Time:	11		
Salaries Paid:	\$106,302		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$410,724	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$685	\$1,148	\$618
Revenues During FY 20:	\$202,507	\$323,415	\$142,083
Expenditures During FY 20:	\$218,600	\$292,504	\$125,294
Per Capita Revenues:	\$338	\$822	\$377
Per Capita Expenditures:	\$364	\$729	\$331
Revenues over/under Expenditures:	(\$16,093)	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	180.53%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$394,631	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$658	\$1,241	\$667

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$8,339	\$0
Total Unreserved Funds:	\$0	\$29,469	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$88,243	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$306,388	\$20,341	\$111,977

FISCAL YEAR 2020



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FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$0	\$424,313	\$27,154
Per Capita Debt:	\$0	\$985	\$78
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$153,756	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$256	\$2,568	\$1,178
Revenues During FY 20:	\$141,023	\$284,688	\$100,820
Expenditures During FY 20:	\$189,977	\$271,551	\$109,230
Per Capita Revenues:	\$235	\$749	\$268
Per Capita Expenses:	\$317	\$761	\$298
Operating Income (loss):	(\$48,954)	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	55.17%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$104,802	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$175	\$2,551	\$1,214

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Dalzell Village		
Unit Code:	006/030/32	County:	Bureau
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,167,275		
Equalized Assessed Valuation:	\$5,288,896		
Population:	717		
Employees:			
Full Time:			
Part Time:	13		
Salaries Paid:	\$68,057		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$602,467	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$840	\$1,148	\$618
Revenues During FY 20:	\$578,069	\$323,415	\$142,083
Expenditures During FY 20:	\$436,830	\$292,504	\$125,294
Per Capita Revenues:	\$806	\$822	\$377
Per Capita Expenditures:	\$609	\$729	\$331
Revenues over/under Expenditures:	\$141,239	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	170.25%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$743,706	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$1,037	\$1,241	\$667

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$8,339	\$0
Total Unreserved Funds:	\$0	\$29,469	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$356,347	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$387,359	\$20,341	\$111,977

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	\$424,313	\$27,154
Per Capita Debt:	\$0	\$985	\$78
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$649,787	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$906	\$2,568	\$1,178
Revenues During FY 20:	\$211,499	\$284,688	\$100,820
Expenditures During FY 20:	\$219,273	\$271,551	\$109,230
Per Capita Revenues:	\$295	\$749	\$268
Per Capita Expenses:	\$306	\$761	\$298
Operating Income (loss):	(\$7,774)	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	292.79%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$642,013	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$895	\$2,551	\$1,214

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Damiansville Village		
Unit Code:	014/037/32	County:	Clinton
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$381,900		
Equalized Assessed Valuation:	\$7,679,859		
Population:	487		
Employees:			
	Full Time:		
	Part Time:	9	
	Salaries Paid:	\$18,136	

Blended Component Units

Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$305,102	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$626	\$1,148	\$618
Revenues During FY 20:	\$166,934	\$323,415	\$142,083
Expenditures During FY 20:	\$344,723	\$292,504	\$125,294
Per Capita Revenues:	\$343	\$822	\$377
Per Capita Expenditures:	\$708	\$729	\$331
Revenues over/under Expenditures:	(\$177,789)	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	36.93%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$127,313	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$261	\$1,241	\$667

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$8,339	\$0
Total Unreserved Funds:	\$0	\$29,469	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$61,281	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$66,032	\$20,341	\$111,977

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	\$424,313	\$27,154
Per Capita Debt:	\$0	\$985	\$78
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$816,335	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$1,676	\$2,568	\$1,178
Revenues During FY 20:	\$165,547	\$284,688	\$100,820
Expenditures During FY 20:	\$173,628	\$271,551	\$109,230
Per Capita Revenues:	\$340	\$749	\$268
Per Capita Expenses:	\$357	\$761	\$298
Operating Income (loss):	(\$8,081)	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	465.51%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$808,254	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$1,660	\$2,551	\$1,214

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Dana Village		
Unit Code:	050/015/32	County:	Lasalle
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash		
Appropriation or Budget:	\$87,600		
Equalized Assessed Valuation:	\$1,428,391		
Population:	173		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$16,457		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$69,160	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$400	\$1,148	\$618
Revenues During FY 20:	\$86,562	\$323,415	\$142,083
Expenditures During FY 20:	\$89,967	\$292,504	\$125,294
Per Capita Revenues:	\$500	\$822	\$377
Per Capita Expenditures:	\$520	\$729	\$331
Revenues over/under Expenditures:	(\$3,405)	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	73.09%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$65,755	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$380	\$1,241	\$667

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$8,339	\$0
Total Unreserved Funds:	\$0	\$29,469	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$0	\$20,341	\$111,977

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	\$424,313	\$27,154
Per Capita Debt:	\$0	\$985	\$78
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$0	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$0	\$2,568	\$1,178
Revenues During FY 20:	\$0	\$284,688	\$100,820
Expenditures During FY 20:	\$0	\$271,551	\$109,230
Per Capita Revenues:	\$0	\$749	\$268
Per Capita Expenses:	\$0	\$761	\$298
Operating Income (loss):	\$0	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	0.00%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$0	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$0	\$2,551	\$1,214

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Danforth Village		
Unit Code:	038/045/32	County:	Iroquois
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$447,259		
Equalized Assessed Valuation:	\$4,658,605		
Population:	587		
Employees:			
Full Time:			
Part Time:	12		
Salaries Paid:	\$10,529		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$561,288	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$956	\$1,148	\$618
Revenues During FY 20:	\$198,046	\$323,415	\$142,083
Expenditures During FY 20:	\$116,020	\$292,504	\$125,294
Per Capita Revenues:	\$337	\$822	\$377
Per Capita Expenditures:	\$198	\$729	\$331
Revenues over/under Expenditures:	\$82,026	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	554.49%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$643,314	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$1,096	\$1,241	\$667

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$8,339	\$0
Total Unreserved Funds:	\$0	\$29,469	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$643,314	\$20,341	\$111,977

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	\$424,313	\$27,154
Per Capita Debt:	\$0	\$985	\$78
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$436,429	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$743	\$2,568	\$1,178
Revenues During FY 20:	\$82,537	\$284,688	\$100,820
Expenditures During FY 20:	\$98,526	\$271,551	\$109,230
Per Capita Revenues:	\$141	\$749	\$268
Per Capita Expenses:	\$168	\$761	\$298
Operating Income (loss):	(\$15,989)	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	426.73%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$420,440	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$716	\$2,551	\$1,214

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Danvers Village		
Unit Code:	064/050/32	County:	McLean
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,052,570		
Equalized Assessed Valuation:	\$15,703,579		
Population:	1,150		
Employees:			
Full Time:	4		
Part Time:	12		
Salaries Paid:	\$315,827		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$508,746	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$442	\$755	\$535
Revenues During FY 20:	\$622,580	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$663,934	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$541	\$932	\$750
Per Capita Expenditures:	\$577	\$882	\$717
Revenues over/under Expenditures:	(\$41,354)	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	79.56%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$528,243	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$459	\$818	\$575

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,788	\$0
Total Unreserved Funds:	\$0	\$13,041	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$235,909	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$55,013	(\$7,215,508)	\$259,724

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:	\$2,134,944	\$14,887,139	\$3,078,846
Per Capita Debt:	\$1,856	\$1,854	\$836
General Obligation Debt over EAV:	0.00%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$1,693,741	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$1,473	\$1,794	\$1,388
Revenues During FY 20:	\$482,967	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$423,170	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$420	\$549	\$411
Per Capita Expenses:	\$368	\$506	\$380
Operating Income (loss):	\$59,797	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	400.00%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$1,692,687	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$1,472	\$1,837	\$1,416

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Danville City		
Unit Code:	092/030/30	County:	Vermilion
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$65,286,079		
Equalized Assessed Valuation:	\$307,874,699		
Population:	30,479		
Employees:			
Full Time:	237		
Part Time:	24		
Salaries Paid:	\$14,036,932		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$15,335,667	\$27,800,701	\$24,888,202
Per Capita Beginning Fund Balance:	\$503	\$596	\$540
Revenues During FY 20:	\$40,707,997	\$60,579,564	\$47,380,144
Expenditures During FY 20:	\$36,686,759	\$57,527,047	\$42,674,104
Per Capita Revenues:	\$1,336	\$1,193	\$1,190
Per Capita Expenditures:	\$1,204	\$1,138	\$1,113
Revenues over/under Expenditures:	\$4,021,238	\$3,052,517	\$3,395,799
Ratio of Fund Balance to Expenditures:	52.76%	60.09%	57.63%
Ending Fund Balance for FY 20:	\$19,356,905	\$30,140,627	\$27,251,330
Per Capita Ending Fund Balance:	\$635	\$648	\$601

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:	\$11,348,647	\$12,554,948	\$8,501,046
Total Unrestricted Net Assets:	(\$106,490,278)	(\$96,103,116)	(\$45,570,943)

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:	\$6,884,891	\$143,864,744	\$80,183,022
Per Capita Debt:	\$226	\$2,700	\$1,962
General Obligation Debt over EAV:	1.19%	3.83%	2.50%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$8,302,826	\$76,886,573	\$53,772,300
Per Capita Beginning Retained Earnings	\$272	\$1,532	\$1,269
Revenues During FY 20:	\$10,111,162	\$25,580,207	\$16,960,171
Expenditures During FY 20:	\$6,406,937	\$22,794,638	\$13,897,067
Per Capita Revenues:	\$332	\$492	\$359
Per Capita Expenses:	\$210	\$433	\$334
Operating Income (loss):	\$3,704,225	\$2,785,569	\$2,238,845
Ratio of Retained Earnings to Expenses:	185.73%	426.22%	397.41%
Ending Retained Earnings for FY 20:	\$11,899,572	\$78,893,253	\$57,287,887
Per Capita Ending Retained Earnings:	\$390	\$1,566	\$1,271

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Darien City		
Unit Code:	022/040/30	County:	Dupage
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$28,450,688		
Equalized Assessed Valuation:	\$932,063,818		
Population:	22,086		
Employees:			
Full Time:	65		
Part Time:	21		
Salaries Paid:	\$6,815,778		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$5,261,438	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$238	\$755	\$535
Revenues During FY 20:	\$16,848,316	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$12,755,661	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$763	\$932	\$750
Per Capita Expenditures:	\$578	\$882	\$717
Revenues over/under Expenditures:	\$4,092,655	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	43.95%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$5,605,881	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$254	\$818	\$575

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,788	\$0
Total Unreserved Funds:	\$0	\$13,041	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,084,799	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	(\$16,084,739)	(\$7,215,508)	\$259,724

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:	\$32,932,491	\$14,887,139	\$3,078,846
Per Capita Debt:	\$1,491	\$1,854	\$836
General Obligation Debt over EAV:	0.60%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$7,107,873	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$322	\$1,794	\$1,388
Revenues During FY 20:	\$7,768,391	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$6,995,623	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$352	\$549	\$411
Per Capita Expenses:	\$317	\$506	\$380
Operating Income (loss):	\$772,768	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	111.91%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$7,828,853	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$354	\$1,837	\$1,416

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Davis Village		
Unit Code:	089/020/32	County:	Stephenson
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$337,652		
Equalized Assessed Valuation:	\$7,754,983		
Population:	650		
Employees:			
Full Time:	1		
Part Time:	13		
Salaries Paid:	\$93,122		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$1,035,376	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$1,593	\$1,148	\$618
Revenues During FY 20:	\$205,110	\$323,415	\$142,083
Expenditures During FY 20:	\$175,113	\$292,504	\$125,294
Per Capita Revenues:	\$316	\$822	\$377
Per Capita Expenditures:	\$269	\$729	\$331
Revenues over/under Expenditures:	\$29,997	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	608.11%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$1,064,873	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$1,638	\$1,241	\$667

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$8,339	\$0
Total Unreserved Funds:	\$0	\$29,469	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$528,653	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$536,220	\$20,341	\$111,977

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	\$424,313	\$27,154
Per Capita Debt:	\$0	\$985	\$78
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$1,911,750	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$2,941	\$2,568	\$1,178
Revenues During FY 20:	\$192,641	\$284,688	\$100,820
Expenditures During FY 20:	\$163,931	\$271,551	\$109,230
Per Capita Revenues:	\$296	\$749	\$268
Per Capita Expenses:	\$252	\$761	\$298
Operating Income (loss):	\$28,710	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	1,184.01%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$1,940,960	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$2,986	\$2,551	\$1,214

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Davis Junction Village		
Unit Code:	071/023/32	County:	Ogle
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,826,295		
Equalized Assessed Valuation:	\$40,118,877		
Population:	2,373		
Employees:			
Full Time:	7		
Part Time:	46		
Salaries Paid:	\$592,415		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	(\$6,352,600)	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	(\$2,677)	\$755	\$535
Revenues During FY 20:	\$1,056,162	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$2,314,979	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$445	\$932	\$750
Per Capita Expenditures:	\$976	\$882	\$717
Revenues over/under Expenditures:	(\$1,258,817)	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	332.32%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$7,693,213	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$3,242	\$818	\$575

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,788	\$0
Total Unreserved Funds:	\$0	\$13,041	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$99,367	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$7,571,547	(\$7,215,508)	\$259,724

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:	\$6,266,175	\$14,887,139	\$3,078,846
Per Capita Debt:	\$2,641	\$1,854	\$836
General Obligation Debt over EAV:	0.00%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$17,231,427	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$7,261	\$1,794	\$1,388
Revenues During FY 20:	\$4,289,018	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$1,609,208	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$1,807	\$549	\$411
Per Capita Expenses:	\$678	\$506	\$380
Operating Income (loss):	\$2,679,810	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	287.51%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$4,626,607	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$1,950	\$1,837	\$1,416

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Dawson Village		
Unit Code:	083/040/32	County:	Sangamon
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$3,889,200		
Equalized Assessed Valuation:	\$5,644,460		
Population:	482		
Employees:			
Full Time:	4		
Part Time:	13		
Salaries Paid:	\$123,644		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$180,067	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$374	\$1,148	\$618
Revenues During FY 20:	\$159,213	\$323,415	\$142,083
Expenditures During FY 20:	\$119,694	\$292,504	\$125,294
Per Capita Revenues:	\$330	\$822	\$377
Per Capita Expenditures:	\$248	\$729	\$331
Revenues over/under Expenditures:	\$39,519	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	184.86%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$221,263	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$459	\$1,241	\$667

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$8,339	\$0
Total Unreserved Funds:	\$0	\$29,469	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$52,024	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$169,239	\$20,341	\$111,977

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:	\$328,762	\$424,313	\$27,154
Per Capita Debt:	\$682	\$985	\$78
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$464,600	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$964	\$2,568	\$1,178
Revenues During FY 20:	\$370,852	\$284,688	\$100,820
Expenditures During FY 20:	\$242,860	\$271,551	\$109,230
Per Capita Revenues:	\$769	\$749	\$268
Per Capita Expenses:	\$504	\$761	\$298
Operating Income (loss):	\$127,992	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	243.32%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$590,915	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$1,226	\$2,551	\$1,214

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	De Pue Village		
Unit Code:	006/035/32	County:	Bureau
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,482,615		
Equalized Assessed Valuation:	\$7,985,102		
Population:	1,719		
Employees:			
Full Time:		5	
Part Time:		5	
Salaries Paid:		\$337,871	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$425,716	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$248	\$755	\$535
Revenues During FY 20:	\$960,465	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$1,104,245	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$559	\$932	\$750
Per Capita Expenditures:	\$642	\$882	\$717
Revenues over/under Expenditures:	(\$143,780)	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	37.04%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$408,983	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$238	\$818	\$575

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,788	\$0
Total Unreserved Funds:	\$0	\$13,041	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$265,128	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$67,308	(\$7,215,508)	\$259,724

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:	\$410,515	\$14,887,139	\$3,078,846
Per Capita Debt:	\$239	\$1,854	\$836
General Obligation Debt over EAV:	2.38%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$1,259,296	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$733	\$1,794	\$1,388
Revenues During FY 20:	\$611,192	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$563,226	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$356	\$549	\$411
Per Capita Expenses:	\$328	\$506	\$380
Operating Income (loss):	\$47,966	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	218.92%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$1,232,998	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$717	\$1,837	\$1,416

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	De Soto Village		
Unit Code:	039/025/32	County:	Jackson
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,186,895		
Equalized Assessed Valuation:	\$10,935,608		
Population:	1,632		
Employees:			
	Full Time:	7	
	Part Time:	9	
	Salaries Paid:	\$304,340	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$649,763	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$398	\$755	\$535
Revenues During FY 20:	\$680,368	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$600,881	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$417	\$932	\$750
Per Capita Expenditures:	\$368	\$882	\$717
Revenues over/under Expenditures:	\$79,487	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	122.10%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$733,702	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$450	\$818	\$575

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,788	\$0
Total Unreserved Funds:	\$0	\$13,041	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$98,403	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$366,154	(\$7,215,508)	\$259,724

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:	\$1,586,053	\$14,887,139	\$3,078,846
Per Capita Debt:	\$972	\$1,854	\$836
General Obligation Debt over EAV:	11.98%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$2,756,458	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$1,689	\$1,794	\$1,388
Revenues During FY 20:	\$964,744	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$753,539	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$591	\$549	\$411
Per Capita Expenses:	\$462	\$506	\$380
Operating Income (loss):	\$211,205	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	393.24%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$2,963,211	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$1,816	\$1,837	\$1,416

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Decatur City		
Unit Code:	055/020/30	County:	Macon
Fiscal Year End:	12/31/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$258,287,879		
Equalized Assessed Valuation:	\$848,659,319		
Population:	70,522		
Employees:			
Full Time:		460	
Part Time:		14	
Salaries Paid:		\$37,442,624	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$22,117,722	\$27,800,701	\$24,888,202
Per Capita Beginning Fund Balance:	\$314	\$596	\$540
Revenues During FY 20:	\$83,976,621	\$60,579,564	\$47,380,144
Expenditures During FY 20:	\$91,047,664	\$57,527,047	\$42,674,104
Per Capita Revenues:	\$1,191	\$1,193	\$1,190
Per Capita Expenditures:	\$1,291	\$1,138	\$1,113
Revenues over/under Expenditures:	(\$7,071,043)	\$3,052,517	\$3,395,799
Ratio of Fund Balance to Expenditures:	24.59%	60.09%	57.63%
Ending Fund Balance for FY 20:	\$22,385,056	\$30,140,627	\$27,251,330
Per Capita Ending Fund Balance:	\$317	\$648	\$601

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:	\$12,032,945	\$12,554,948	\$8,501,046
Total Unrestricted Net Assets:	(\$124,763,203)	(\$96,103,116)	(\$45,570,943)

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:	\$176,236,881	\$143,864,744	\$80,183,022
Per Capita Debt:	\$2,499	\$2,700	\$1,962
General Obligation Debt over EAV:	15.50%	3.83%	2.50%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$51,140,027	\$76,886,573	\$53,772,300
Per Capita Beginning Retained Earnings	\$725	\$1,532	\$1,269
Revenues During FY 20:	\$51,633,217	\$25,580,207	\$16,960,171
Expenditures During FY 20:	\$38,396,196	\$22,794,638	\$13,897,067
Per Capita Revenues:	\$732	\$492	\$359
Per Capita Expenses:	\$544	\$433	\$334
Operating Income (loss):	\$13,237,021	\$2,785,569	\$2,238,845
Ratio of Retained Earnings to Expenses:	160.62%	426.22%	397.41%
Ending Retained Earnings for FY 20:	\$61,671,984	\$78,893,253	\$57,287,887
Per Capita Ending Retained Earnings:	\$875	\$1,566	\$1,271

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Deer Creek Village		
Unit Code:	090/020/32	County:	Tazewell
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,707,650		
Equalized Assessed Valuation:	\$6,852,064		
Population:	663		
Employees:			
Full Time:	3		
Part Time:	10		
Salaries Paid:	\$263,981		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$1,704,229	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$2,570	\$1,148	\$618
Revenues During FY 20:	\$818,878	\$323,415	\$142,083
Expenditures During FY 20:	\$675,790	\$292,504	\$125,294
Per Capita Revenues:	\$1,235	\$822	\$377
Per Capita Expenditures:	\$1,019	\$729	\$331
Revenues over/under Expenditures:	\$143,088	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	240.97%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$1,628,441	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$2,456	\$1,241	\$667

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$8,339	\$0
Total Unreserved Funds:	\$0	\$29,469	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$92,487	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$159,892	\$20,341	\$111,977

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:	\$66,368	\$424,313	\$27,154
Per Capita Debt:	\$100	\$985	\$78
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$1,510,199	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$2,278	\$2,568	\$1,178
Revenues During FY 20:	\$171,766	\$284,688	\$100,820
Expenditures During FY 20:	\$221,085	\$271,551	\$109,230
Per Capita Revenues:	\$259	\$749	\$268
Per Capita Expenses:	\$333	\$761	\$298
Operating Income (loss):	(\$49,319)	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	759.78%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$1,679,756	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$2,534	\$2,551	\$1,214

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Deer Grove Village		
Unit Code:	098/020/32	County:	Whiteside
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash		
Appropriation or Budget:	\$45,550		
Equalized Assessed Valuation:	\$850,272		
Population:	50		
Employees:			
Full Time:			
Part Time:	7		
Salaries Paid:	\$2,899		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$57,093	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$1,142	\$1,148	\$618
Revenues During FY 20:	\$16,360	\$323,415	\$142,083
Expenditures During FY 20:	\$9,182	\$292,504	\$125,294
Per Capita Revenues:	\$327	\$822	\$377
Per Capita Expenditures:	\$184	\$729	\$331
Revenues over/under Expenditures:	\$7,178	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	699.97%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$64,271	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$1,285	\$1,241	\$667

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$18,056	\$8,339	\$0
Total Unreserved Funds:	\$46,215	\$29,469	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$0	\$20,341	\$111,977

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	\$424,313	\$27,154
Per Capita Debt:	\$0	\$985	\$78
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$0	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$0	\$2,568	\$1,178
Revenues During FY 20:	\$0	\$284,688	\$100,820
Expenditures During FY 20:	\$0	\$271,551	\$109,230
Per Capita Revenues:	\$0	\$749	\$268
Per Capita Expenses:	\$0	\$761	\$298
Operating Income (loss):	\$0	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	0.00%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$0	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$0	\$2,551	\$1,214

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Deer Park Village		
Unit Code:	049/020/32	County:	Lake
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$6,295,233		
Equalized Assessed Valuation:	\$276,040,634		
Population:	3,200		
Employees:			
Full Time:	1		
Part Time:	5		
Salaries Paid:	\$415,514		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$3,939,624	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$1,231	\$755	\$535
Revenues During FY 20:	\$4,237,800	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$5,120,879	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$1,324	\$932	\$750
Per Capita Expenditures:	\$1,600	\$882	\$717
Revenues over/under Expenditures:	(\$883,079)	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	59.69%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$3,056,545	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$955	\$818	\$575

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,788	\$0
Total Unreserved Funds:	\$0	\$13,041	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$417,977	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$2,625,169	(\$7,215,508)	\$259,724

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:	\$13,999	\$14,887,139	\$3,078,846
Per Capita Debt:	\$4	\$1,854	\$836
General Obligation Debt over EAV:	0.00%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$32,103	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$10	\$1,794	\$1,388
Revenues During FY 20:	\$608,196	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$517,454	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$190	\$549	\$411
Per Capita Expenses:	\$162	\$506	\$380
Operating Income (loss):	\$90,742	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	23.74%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$122,845	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$38	\$1,837	\$1,416

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Deerfield Village		
Unit Code:	049/018/32	County:	Lake
Fiscal Year End:	12/31/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$56,045,291		
Equalized Assessed Valuation:	\$1,524,116,833		
Population:	18,646		
Employees:			
Full Time:	107		
Part Time:	6		
Salaries Paid:	\$12,170,086		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$28,226,605	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$1,514	\$755	\$535
Revenues During FY 20:	\$20,836,160	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$20,910,426	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$1,117	\$932	\$750
Per Capita Expenditures:	\$1,121	\$882	\$717
Revenues over/under Expenditures:	(\$74,266)	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	123.58%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$25,840,320	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$1,386	\$818	\$575

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,788	\$0
Total Unreserved Funds:	\$0	\$13,041	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$10,236,978	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$756,607	(\$7,215,508)	\$259,724

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:	\$57,075,000	\$14,887,139	\$3,078,846
Per Capita Debt:	\$3,061	\$1,854	\$836
General Obligation Debt over EAV:	3.74%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$36,268,842	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$1,945	\$1,794	\$1,388
Revenues During FY 20:	\$9,558,370	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$12,328,544	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$513	\$549	\$411
Per Capita Expenses:	\$661	\$506	\$380
Operating Income (loss):	(\$2,770,174)	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	294.58%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$36,317,316	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$1,948	\$1,837	\$1,416

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Dekalb City		
Unit Code:	019/015/30	County:	Dekalb
Fiscal Year End:	12/31/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$101,864,270		
Equalized Assessed Valuation:	\$610,333,062		
Population:	44,030		
Employees:			
Full Time:	192		
Part Time:	39		
Salaries Paid:	\$20,419,046		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$18,923,211	\$27,800,701	\$24,888,202
Per Capita Beginning Fund Balance:	\$430	\$596	\$540
Revenues During FY 20:	\$55,452,170	\$60,579,564	\$47,380,144
Expenditures During FY 20:	\$51,123,031	\$57,527,047	\$42,674,104
Per Capita Revenues:	\$1,259	\$1,193	\$1,190
Per Capita Expenditures:	\$1,161	\$1,138	\$1,113
Revenues over/under Expenditures:	\$4,329,139	\$3,052,517	\$3,395,799
Ratio of Fund Balance to Expenditures:	41.54%	60.09%	57.63%
Ending Fund Balance for FY 20:	\$21,236,989	\$30,140,627	\$27,251,330
Per Capita Ending Fund Balance:	\$482	\$648	\$601

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:	\$9,052,513	\$12,554,948	\$8,501,046
Total Unrestricted Net Assets:	(\$105,910,709)	(\$96,103,116)	(\$45,570,943)

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:	\$148,732,404	\$143,864,744	\$80,183,022
Per Capita Debt:	\$3,378	\$2,700	\$1,962
General Obligation Debt over EAV:	2.56%	3.83%	2.50%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$57,038,684	\$76,886,573	\$53,772,300
Per Capita Beginning Retained Earnings	\$1,295	\$1,532	\$1,269
Revenues During FY 20:	\$9,121,254	\$25,580,207	\$16,960,171
Expenditures During FY 20:	\$7,841,242	\$22,794,638	\$13,897,067
Per Capita Revenues:	\$207	\$492	\$359
Per Capita Expenses:	\$178	\$433	\$334
Operating Income (loss):	\$1,280,012	\$2,785,569	\$2,238,845
Ratio of Retained Earnings to Expenses:	738.01%	426.22%	397.41%
Ending Retained Earnings for FY 20:	\$57,869,046	\$78,893,253	\$57,287,887
Per Capita Ending Retained Earnings:	\$1,314	\$1,566	\$1,271

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Deland Village		
Unit Code:	074/030/32	County:	Piatt
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$536,550		
Equalized Assessed Valuation:	\$4,405.091		
Population:	446		
Employees:			
Full Time:	1		
Part Time:	11		
Salaries Paid:	\$92,999		

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:	\$230,905	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$518	\$1,148	\$618
Revenues During FY 20:	\$180,926	\$323,415	\$142,083
Expenditures During FY 20:	\$311,557	\$292,504	\$125,294
Per Capita Revenues:	\$406	\$822	\$377
Per Capita Expenditures:	\$699	\$729	\$331
Revenues over/under Expenditures:	(\$130,631)	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	55.94%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$174,274	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$391	\$1,241	\$667

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$8,339	\$0
Total Unreserved Funds:	\$0	\$29,469	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$35,553	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$138,721	\$20,341	\$111,977

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:	\$1,485,008	\$424,313	\$27,154
Per Capita Debt:	\$3,330	\$985	\$78
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$1,523,115	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$3,415	\$2,568	\$1,178
Revenues During FY 20:	\$260,651	\$284,688	\$100,820
Expenditures During FY 20:	\$172,015	\$271,551	\$109,230
Per Capita Revenues:	\$584	\$749	\$268
Per Capita Expenses:	\$386	\$761	\$298
Operating Income (loss):	\$88,636	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	936.98%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$1,611,751	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$3,614	\$2,551	\$1,214

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Delavan City		
Unit Code:	090/025/30	County:	Tazewell
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,533,692		
Equalized Assessed Valuation:	\$21,031,796		
Population:	1,616		
Employees:			
Full Time:	8		
Part Time:	5		
Salaries Paid:	\$517,805		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$802,964	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$497	\$755	\$535
Revenues During FY 20:	\$1,251,024	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$1,305,895	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$774	\$932	\$750
Per Capita Expenditures:	\$808	\$882	\$717
Revenues over/under Expenditures:	(\$54,871)	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	63.30%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$826,688	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$512	\$818	\$575

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,788	\$0
Total Unreserved Funds:	\$0	\$13,041	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$524,964	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$301,724	(\$7,215,508)	\$259,724

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:	\$213,683	\$14,887,139	\$3,078,846
Per Capita Debt:	\$132	\$1,854	\$836
General Obligation Debt over EAV:	0.00%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$2,290,241	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$1,417	\$1,794	\$1,388
Revenues During FY 20:	\$611,055	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$477,499	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$378	\$549	\$411
Per Capita Expenses:	\$295	\$506	\$380
Operating Income (loss):	\$133,556	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	505.18%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$2,412,252	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$1,493	\$1,837	\$1,416

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Des Plaines City		
Unit Code:	016/140/30	County:	Cook
Fiscal Year End:	12/31/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$179,210,232		
Equalized Assessed Valuation:	\$2,252,496,910		
Population:	58,179		
Employees:			
Full Time:		321	
Part Time:		43	
Salaries Paid:		\$36,262,358	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$70,511,965	\$27,800,701	\$24,888,202
Per Capita Beginning Fund Balance:	\$1,212	\$596	\$540
Revenues During FY 20:	\$96,091,565	\$60,579,564	\$47,380,144
Expenditures During FY 20:	\$96,153,504	\$57,527,047	\$42,674,104
Per Capita Revenues:	\$1,652	\$1,193	\$1,190
Per Capita Expenditures:	\$1,653	\$1,138	\$1,113
Revenues over/under Expenditures:	(\$61,939)	\$3,052,517	\$3,395,799
Ratio of Fund Balance to Expenditures:	63.92%	60.09%	57.63%
Ending Fund Balance for FY 20:	\$61,463,594	\$30,140,627	\$27,251,330
Per Capita Ending Fund Balance:	\$1,056	\$648	\$601

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:	\$7,292,608	\$12,554,948	\$8,501,046
Total Unrestricted Net Assets:	(\$107,507,899)	(\$96,103,116)	(\$45,570,943)

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:	\$208,240,591	\$143,864,744	\$80,183,022
Per Capita Debt:	\$3,579	\$2,700	\$1,962
General Obligation Debt over EAV:	0.69%	3.83%	2.50%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$49,172,066	\$76,886,573	\$53,772,300
Per Capita Beginning Retained Earnings	\$845	\$1,532	\$1,269
Revenues During FY 20:	\$17,669,139	\$25,580,207	\$16,960,171
Expenditures During FY 20:	\$14,106,763	\$22,794,638	\$13,897,067
Per Capita Revenues:	\$304	\$492	\$359
Per Capita Expenses:	\$242	\$433	\$334
Operating Income (loss):	\$3,562,376	\$2,785,569	\$2,238,845
Ratio of Retained Earnings to Expenses:	375.97%	426.22%	397.41%
Ending Retained Earnings for FY 20:	\$53,037,882	\$78,893,253	\$57,287,887
Per Capita Ending Retained Earnings:	\$912	\$1,566	\$1,271

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Detroit Village		
Unit Code:	075/020/32	County:	Pike
Fiscal Year End:	3/31/2020		
Accounting Method:	Cash		
Appropriation or Budget:	\$26,290		
Equalized Assessed Valuation:	\$616,829		
Population:	83		
Employees:			
	Full Time:		
	Part Time:		
	Salaries Paid:	\$	

Blended Component Units
Number Submitted = 1 Village of Detroit

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$114,539	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$1,380	\$1,148	\$618
Revenues During FY 20:	\$18,409	\$323,415	\$142,083
Expenditures During FY 20:	\$4,217	\$292,504	\$125,294
Per Capita Revenues:	\$222	\$822	\$377
Per Capita Expenditures:	\$51	\$729	\$331
Revenues over/under Expenditures:	\$14,192	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	3,052.67%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$128,731	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$1,551	\$1,241	\$667

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$8,339	\$0
Total Unreserved Funds:	\$105,107	\$29,469	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$0	\$20,341	\$111,977

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	\$424,313	\$27,154
Per Capita Debt:	\$0	\$985	\$78
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$0	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$0	\$2,568	\$1,178
Revenues During FY 20:	\$0	\$284,688	\$100,820
Expenditures During FY 20:	\$0	\$271,551	\$109,230
Per Capita Revenues:	\$0	\$749	\$268
Per Capita Expenses:	\$0	\$761	\$298
Operating Income (loss):	\$0	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	0.00%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$0	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$0	\$2,551	\$1,214

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Dewitt Village		
Unit Code:	020/015/32	County:	Dewitt
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$257,200		
Equalized Assessed Valuation:	\$1,723,851		
Population:	184		
Employees:			
Full Time:			
Part Time:	11		
Salaries Paid:	\$25,192		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$112,729	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$613	\$1,148	\$618
Revenues During FY 20:	\$83,300	\$323,415	\$142,083
Expenditures During FY 20:	\$61,246	\$292,504	\$125,294
Per Capita Revenues:	\$453	\$822	\$377
Per Capita Expenditures:	\$333	\$729	\$331
Revenues over/under Expenditures:	\$22,054	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	206.63%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$126,555	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$688	\$1,241	\$667

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$8,339	\$0
Total Unreserved Funds:	\$0	\$29,469	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$40,106	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$86,449	\$20,341	\$111,977

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:	\$147,193	\$424,313	\$27,154
Per Capita Debt:	\$800	\$985	\$78
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$283,296	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$1,540	\$2,568	\$1,178
Revenues During FY 20:	\$64,502	\$284,688	\$100,820
Expenditures During FY 20:	\$90,264	\$271,551	\$109,230
Per Capita Revenues:	\$351	\$749	\$268
Per Capita Expenses:	\$491	\$761	\$298
Operating Income (loss):	(\$25,762)	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	294.43%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$265,762	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$1,444	\$2,551	\$1,214

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Diamond Village		
Unit Code:	032/030/32	County:	Grundy
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$9,650,900		
Equalized Assessed Valuation:	\$50,256,754		
Population:	2,528		
Employees:			
Full Time:	7		
Part Time:	13		
Salaries Paid:	\$416,373		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$2,180,567	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$863	\$755	\$535
Revenues During FY 20:	\$1,312,180	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$1,098,068	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$519	\$932	\$750
Per Capita Expenditures:	\$434	\$882	\$717
Revenues over/under Expenditures:	\$214,112	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	208.97%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$2,294,679	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$908	\$818	\$575

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,788	\$0
Total Unreserved Funds:	\$0	\$13,041	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$604,652	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$1,690,027	(\$7,215,508)	\$259,724

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:	\$4,697,333	\$14,887,139	\$3,078,846
Per Capita Debt:	\$1,858	\$1,854	\$836
General Obligation Debt over EAV:	0.00%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$2,817,384	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$1,114	\$1,794	\$1,388
Revenues During FY 20:	\$1,397,875	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$1,417,832	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$553	\$549	\$411
Per Capita Expenses:	\$561	\$506	\$380
Operating Income (loss):	(\$19,957)	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	204.36%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$2,897,427	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$1,146	\$1,837	\$1,416

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Dieterich Village		
Unit Code:	025/020/32	County:	Effingham
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$11,866,350		
Equalized Assessed Valuation:	\$23,390,509		
Population:	617		
Employees:			
Full Time:	4		
Part Time:	15		
Salaries Paid:	\$156,754		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$744,506	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$1,207	\$1,148	\$618
Revenues During FY 20:	\$1,379,323	\$323,415	\$142,083
Expenditures During FY 20:	\$1,298,490	\$292,504	\$125,294
Per Capita Revenues:	\$2,236	\$822	\$377
Per Capita Expenditures:	\$2,105	\$729	\$331
Revenues over/under Expenditures:	\$80,833	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	124.67%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$1,618,875	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$2,624	\$1,241	\$667

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$8,339	\$0
Total Unreserved Funds:	\$0	\$29,469	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$419,067	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$1,199,808	\$20,341	\$111,977

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:	\$3,515,694	\$424,313	\$27,154
Per Capita Debt:	\$5,698	\$985	\$78
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$953,539	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$1,545	\$2,568	\$1,178
Revenues During FY 20:	\$250,798	\$284,688	\$100,820
Expenditures During FY 20:	\$309,393	\$271,551	\$109,230
Per Capita Revenues:	\$406	\$749	\$268
Per Capita Expenses:	\$501	\$761	\$298
Operating Income (loss):	(\$58,595)	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	305.15%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$944,105	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$1,530	\$2,551	\$1,214

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Divernon Village
Unit Code:	083/045/32
County:	Sangamon
Fiscal Year End:	4/30/2020
Accounting Method:	Cash With Assets
Appropriation or Budget:	\$2,809,799
Equalized Assessed Valuation:	\$15,778,085
Population:	1,172
Employees:	
Full Time:	10
Part Time:	28
Salaries Paid:	\$391,821

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$566,966	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$484	\$755	\$535
Revenues During FY 20:	\$536,287	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$432,097	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$458	\$932	\$750
Per Capita Expenditures:	\$369	\$882	\$717
Revenues over/under Expenditures:	\$104,190	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	188.12%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$812,842	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$694	\$818	\$575

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,788	\$0
Total Unreserved Funds:	\$0	\$13,041	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$566,105	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$246,737	(\$7,215,508)	\$259,724

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	\$14,887,139	\$3,078,846
Per Capita Debt:	\$0	\$1,854	\$836
General Obligation Debt over EAV:	0.00%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$1,785,916	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$1,524	\$1,794	\$1,388
Revenues During FY 20:	\$1,522,360	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$1,093,273	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$1,299	\$549	\$411
Per Capita Expenses:	\$933	\$506	\$380
Operating Income (loss):	\$429,087	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	189.64%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$2,073,317	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$1,769	\$1,837	\$1,416

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Dix Village		
Unit Code:	041/025/32	County:	Jefferson
Fiscal Year End:	6/30/2020		
Accounting Method:	Cash		
Appropriation or Budget:	\$334,945		
Equalized Assessed Valuation:	\$4,890,978		
Population:	443		
Employees:			
Full Time:			
Part Time:	13		
Salaries Paid:	\$16,409		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$120,773	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$273	\$1,148	\$618
Revenues During FY 20:	\$231,509	\$323,415	\$142,083
Expenditures During FY 20:	\$156,444	\$292,504	\$125,294
Per Capita Revenues:	\$523	\$822	\$377
Per Capita Expenditures:	\$353	\$729	\$331
Revenues over/under Expenditures:	\$75,065	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	125.18%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$195,838	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$442	\$1,241	\$667

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$8,339	\$0
Total Unreserved Funds:	\$75,064	\$29,469	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$0	\$20,341	\$111,977

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	\$424,313	\$27,154
Per Capita Debt:	\$0	\$985	\$78
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$0	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$0	\$2,568	\$1,178
Revenues During FY 20:	\$0	\$284,688	\$100,820
Expenditures During FY 20:	\$0	\$271,551	\$109,230
Per Capita Revenues:	\$0	\$749	\$268
Per Capita Expenses:	\$0	\$761	\$298
Operating Income (loss):	\$0	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	0.00%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$0	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$0	\$2,551	\$1,214

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Dixon City		
Unit Code:	052/025/30	County:	Lee
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$21,722,129		
Equalized Assessed Valuation:	\$180,318,521		
Population:	15,115		
Employees:			
Full Time:	99		
Part Time:	44		
Salaries Paid:	\$7,093,169		

Blended Component Units

Number Submitted = 1
BUSINESS

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$9,108,121	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$603	\$755	\$535
Revenues During FY 20:	\$14,392,216	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$12,976,409	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$952	\$932	\$750
Per Capita Expenditures:	\$859	\$882	\$717
Revenues over/under Expenditures:	\$1,415,807	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	76.39%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$9,912,098	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$656	\$818	\$575

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,788	\$0
Total Unreserved Funds:	\$0	\$13,041	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$16,481,997	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	(\$20,935,541)	(\$7,215,508)	\$259,724

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:	\$9,915,455	\$14,887,139	\$3,078,846
Per Capita Debt:	\$656	\$1,854	\$836
General Obligation Debt over EAV:	0.00%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$19,280,006	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$1,276	\$1,794	\$1,388
Revenues During FY 20:	\$7,028,089	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$6,606,858	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$465	\$549	\$411
Per Capita Expenses:	\$437	\$506	\$380
Operating Income (loss):	\$421,231	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	273.24%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$18,052,549	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$1,194	\$1,837	\$1,416

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Dolton Village		
Unit Code:	016/150/32	County:	Cook
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$38,963,088		
Equalized Assessed Valuation:	\$189,974,065		
Population:	22,348		
Employees:			
Full Time:	115		
Part Time:	41		
Salaries Paid:	\$9,721,589		

Blended Component Units
Number Submitted = 2
Firefighters' Pension
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$5,010,789	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$224	\$755	\$535
Revenues During FY 20:	\$25,639,457	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$23,881,504	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$1,147	\$932	\$750
Per Capita Expenditures:	\$1,069	\$882	\$717
Revenues over/under Expenditures:	\$1,757,953	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	32.34%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$7,723,699	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$346	\$818	\$575

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,788	\$0
Total Unreserved Funds:	\$0	\$13,041	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$9,193,667	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	(\$58,472,002)	(\$7,215,508)	\$259,724

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:	\$22,763,838	\$14,887,139	\$3,078,846
Per Capita Debt:	\$1,019	\$1,854	\$836
General Obligation Debt over EAV:	10.64%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	(\$912,889)	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	(\$41)	\$1,794	\$1,388
Revenues During FY 20:	\$6,001,638	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$6,136,219	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$269	\$549	\$411
Per Capita Expenses:	\$275	\$506	\$380
Operating Income (loss):	(\$134,581)	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	11.87%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$728,392	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$33	\$1,837	\$1,416

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Dongola Village		
Unit Code:	091/025/32	County:	Union
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$798,250		
Equalized Assessed Valuation:	\$3,813,571		
Population:	693		
Employees:			
Full Time:	4		
Part Time:	10		
Salaries Paid:	\$163,540		

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:	\$178,753	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$258	\$1,148	\$618
Revenues During FY 20:	\$331,019	\$323,415	\$142,083
Expenditures During FY 20:	\$348,895	\$292,504	\$125,294
Per Capita Revenues:	\$478	\$822	\$377
Per Capita Expenditures:	\$503	\$729	\$331
Revenues over/under Expenditures:	(\$17,876)	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	46.11%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$160,877	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$232	\$1,241	\$667

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$8,339	\$0
Total Unreserved Funds:	\$0	\$29,469	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$146,368	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$92,235	\$20,341	\$111,977

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	\$424,313	\$27,154
Per Capita Debt:	\$0	\$985	\$78
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$633,891	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$915	\$2,568	\$1,178
Revenues During FY 20:	\$263,411	\$284,688	\$100,820
Expenditures During FY 20:	\$313,353	\$271,551	\$109,230
Per Capita Revenues:	\$380	\$749	\$268
Per Capita Expenses:	\$452	\$761	\$298
Operating Income (loss):	(\$49,942)	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	186.36%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$583,949	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$843	\$2,551	\$1,214

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Donnellson Village		
Unit Code:	068/025/32	County:	Montgomery
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$520,200		
Equalized Assessed Valuation:	\$828,250		
Population:	199		
Employees:			
Full Time:			
Part Time:	11		
Salaries Paid:	\$23,759		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$108,659	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$546	\$1,148	\$618
Revenues During FY 20:	\$101,185	\$323,415	\$142,083
Expenditures During FY 20:	\$104,803	\$292,504	\$125,294
Per Capita Revenues:	\$508	\$822	\$377
Per Capita Expenditures:	\$527	\$729	\$331
Revenues over/under Expenditures:	(\$3,618)	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	100.23%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$105,041	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$528	\$1,241	\$667

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$8,339	\$0
Total Unreserved Funds:	\$0	\$29,469	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$33,921	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$86,375	\$20,341	\$111,977

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:	\$340,000	\$424,313	\$27,154
Per Capita Debt:	\$1,709	\$985	\$78
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$1,017,694	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$5,114	\$2,568	\$1,178
Revenues During FY 20:	\$99,409	\$284,688	\$100,820
Expenditures During FY 20:	\$95,501	\$271,551	\$109,230
Per Capita Revenues:	\$500	\$749	\$268
Per Capita Expenses:	\$480	\$761	\$298
Operating Income (loss):	\$3,908	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	1,069.73%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$1,021,602	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$5,134	\$2,551	\$1,214

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Donovan Village		
Unit Code:	038/050/32	County:	Iroquois
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$250,700		
Equalized Assessed Valuation:	\$2,511,286		
Population:	304		
Employees:			
Full Time:			
Part Time:	6		
Salaries Paid:	\$12,426		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$249,698	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$821	\$1,148	\$618
Revenues During FY 20:	\$74,214	\$323,415	\$142,083
Expenditures During FY 20:	\$43,425	\$292,504	\$125,294
Per Capita Revenues:	\$244	\$822	\$377
Per Capita Expenditures:	\$143	\$729	\$331
Revenues over/under Expenditures:	\$30,789	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	645.91%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$280,487	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$923	\$1,241	\$667

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$8,339	\$0
Total Unreserved Funds:	\$280,487	\$29,469	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$0	\$20,341	\$111,977

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:	\$10,690	\$424,313	\$27,154
Per Capita Debt:	\$35	\$985	\$78
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$117,303	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$386	\$2,568	\$1,178
Revenues During FY 20:	\$69,530	\$284,688	\$100,820
Expenditures During FY 20:	\$89,930	\$271,551	\$109,230
Per Capita Revenues:	\$229	\$749	\$268
Per Capita Expenses:	\$296	\$761	\$298
Operating Income (loss):	(\$20,400)	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	107.75%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$96,903	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$319	\$2,551	\$1,214

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Dorchester Village		
Unit Code:	056/035/32	County:	Macoupin
Fiscal Year End:	4/30/2020		
Accounting Method:	Combination		
Appropriation or Budget:	\$122,560		
Equalized Assessed Valuation:	\$1,237,521		
Population:	151		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$20,303		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$145,204	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$962	\$1,148	\$618
Revenues During FY 20:	\$105,427	\$323,415	\$142,083
Expenditures During FY 20:	\$102,876	\$292,504	\$125,294
Per Capita Revenues:	\$698	\$822	\$377
Per Capita Expenditures:	\$681	\$729	\$331
Revenues over/under Expenditures:	\$2,551	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	143.62%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$147,755	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$979	\$1,241	\$667

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$8,339	\$0
Total Unreserved Funds:	\$0	\$29,469	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$102,282	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$45,473	\$20,341	\$111,977

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	\$424,313	\$27,154
Per Capita Debt:	\$0	\$985	\$78
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$272,365	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$1,804	\$2,568	\$1,178
Revenues During FY 20:	\$95,910	\$284,688	\$100,820
Expenditures During FY 20:	\$93,316	\$271,551	\$109,230
Per Capita Revenues:	\$635	\$749	\$268
Per Capita Expenses:	\$618	\$761	\$298
Operating Income (loss):	\$2,594	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	294.65%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$274,959	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$1,821	\$2,551	\$1,214

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Dover Village		
Unit Code:	006/040/32	County:	Bureau
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$89,605		
Equalized Assessed Valuation:	\$1,075,272		
Population:	172		
Employees:			
	Full Time:		
	Part Time:		
	Salaries Paid:	\$	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$190,617	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$1,108	\$1,148	\$618
Revenues During FY 20:	\$63,000	\$323,415	\$142,083
Expenditures During FY 20:	\$39,045	\$292,504	\$125,294
Per Capita Revenues:	\$366	\$822	\$377
Per Capita Expenditures:	\$227	\$729	\$331
Revenues over/under Expenditures:	\$23,955	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	549.55%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$214,572	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$1,248	\$1,241	\$667

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$8,339	\$0
Total Unreserved Funds:	\$0	\$29,469	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$8,491	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$166,253	\$20,341	\$111,977

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	\$424,313	\$27,154
Per Capita Debt:	\$0	\$985	\$78
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$63,229	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$368	\$2,568	\$1,178
Revenues During FY 20:	\$31,913	\$284,688	\$100,820
Expenditures During FY 20:	\$41,527	\$271,551	\$109,230
Per Capita Revenues:	\$186	\$749	\$268
Per Capita Expenses:	\$241	\$761	\$298
Operating Income (loss):	(\$9,614)	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	129.11%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$53,615	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$312	\$2,551	\$1,214

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Dowell Village		
Unit Code:	039/030/32	County:	Jackson
Fiscal Year End:	6/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$757,435		
Equalized Assessed Valuation:	\$1,049,552		
Population:	428		
Employees:			
Full Time:	2		
Part Time:	4		
Salaries Paid:	\$120,939		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$24,974	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$58	\$1,148	\$618
Revenues During FY 20:	\$293,878	\$323,415	\$142,083
Expenditures During FY 20:	\$262,597	\$292,504	\$125,294
Per Capita Revenues:	\$687	\$822	\$377
Per Capita Expenditures:	\$614	\$729	\$331
Revenues over/under Expenditures:	\$31,281	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	21.99%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$57,755	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$135	\$1,241	\$667

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$8,339	\$0
Total Unreserved Funds:	\$0	\$29,469	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$36,774	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$28,446	\$20,341	\$111,977

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:	\$187,838	\$424,313	\$27,154
Per Capita Debt:	\$439	\$985	\$78
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$929,922	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$2,173	\$2,568	\$1,178
Revenues During FY 20:	\$422,520	\$284,688	\$100,820
Expenditures During FY 20:	\$450,037	\$271,551	\$109,230
Per Capita Revenues:	\$987	\$749	\$268
Per Capita Expenses:	\$1,051	\$761	\$298
Operating Income (loss):	(\$27,517)	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	200.18%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$900,905	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$2,105	\$2,551	\$1,214

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Downers Grove Village		
Unit Code:	022/042/32	County:	Dupage
Fiscal Year End:	12/31/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$100,552,809		
Equalized Assessed Valuation:	\$2,763,541,463		
Population:	49,057		
Employees:			
Full Time:	277		
Part Time:	42		
Salaries Paid:	\$29,047,921		

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:	\$25,932,515	\$27,800,701	\$24,888,202
Per Capita Beginning Fund Balance:	\$529	\$596	\$540
Revenues During FY 20:	\$60,862,481	\$60,579,564	\$47,380,144
Expenditures During FY 20:	\$50,365,530	\$57,527,047	\$42,674,104
Per Capita Revenues:	\$1,241	\$1,193	\$1,190
Per Capita Expenditures:	\$1,027	\$1,138	\$1,113
Revenues over/under Expenditures:	\$10,496,951	\$3,052,517	\$3,395,799
Ratio of Fund Balance to Expenditures:	57.22%	60.09%	57.63%
Ending Fund Balance for FY 20:	\$28,819,040	\$30,140,627	\$27,251,330
Per Capita Ending Fund Balance:	\$587	\$648	\$601

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:	\$8,537,194	\$12,554,948	\$8,501,046
Total Unrestricted Net Assets:	(\$65,105,010)	(\$96,103,116)	(\$45,570,943)

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:	\$68,254,856	\$143,864,744	\$80,183,022
Per Capita Debt:	\$1,391	\$2,700	\$1,962
General Obligation Debt over EAV:	2.11%	3.83%	2.50%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$60,559,718	\$76,886,573	\$53,772,300
Per Capita Beginning Retained Earnings	\$1,234	\$1,532	\$1,269
Revenues During FY 20:	\$22,019,107	\$25,580,207	\$16,960,171
Expenditures During FY 20:	\$19,479,053	\$22,794,638	\$13,897,067
Per Capita Revenues:	\$449	\$492	\$359
Per Capita Expenses:	\$397	\$433	\$334
Operating Income (loss):	\$2,540,054	\$2,785,569	\$2,238,845
Ratio of Retained Earnings to Expenses:	322.40%	426.22%	397.41%
Ending Retained Earnings for FY 20:	\$62,799,772	\$78,893,253	\$57,287,887
Per Capita Ending Retained Earnings:	\$1,280	\$1,566	\$1,271

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Downs Village		
Unit Code:	064/055/32	County:	McLean
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,643,772		
Equalized Assessed Valuation:	\$22,287,018		
Population:	951		
Employees:			
Full Time:			3
Part Time:			18
Salaries Paid:	\$273,210		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$812,006	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$854	\$1,148	\$618
Revenues During FY 20:	\$956,165	\$323,415	\$142,083
Expenditures During FY 20:	\$892,080	\$292,504	\$125,294
Per Capita Revenues:	\$1,005	\$822	\$377
Per Capita Expenditures:	\$938	\$729	\$331
Revenues over/under Expenditures:	\$64,085	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	84.31%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$752,091	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$791	\$1,241	\$667

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$8,339	\$0
Total Unreserved Funds:	\$0	\$29,469	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$287,092	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$464,999	\$20,341	\$111,977

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:	\$3,703,777	\$424,313	\$27,154
Per Capita Debt:	\$3,895	\$985	\$78
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$7,619,355	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$8,012	\$2,568	\$1,178
Revenues During FY 20:	\$307,658	\$284,688	\$100,820
Expenditures During FY 20:	\$510,602	\$271,551	\$109,230
Per Capita Revenues:	\$324	\$749	\$268
Per Capita Expenses:	\$537	\$761	\$298
Operating Income (loss):	(\$202,944)	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	1,476.77%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$7,540,411	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$7,929	\$2,551	\$1,214

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Du Bois Village		
Unit Code:	095/020/32	County:	Washington
Fiscal Year End:	6/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$380,015		
Equalized Assessed Valuation:	\$1,909,367		
Population:	191		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$24,382		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$120,384	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$630	\$1,148	\$618
Revenues During FY 20:	\$79,801	\$323,415	\$142,083
Expenditures During FY 20:	\$65,619	\$292,504	\$125,294
Per Capita Revenues:	\$418	\$822	\$377
Per Capita Expenditures:	\$344	\$729	\$331
Revenues over/under Expenditures:	\$14,182	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	205.07%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$134,566	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$705	\$1,241	\$667

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$8,339	\$0
Total Unreserved Funds:	\$0	\$29,469	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$16,645	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$117,921	\$20,341	\$111,977

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:	\$36,000	\$424,313	\$27,154
Per Capita Debt:	\$188	\$985	\$78
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$317,689	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$1,663	\$2,568	\$1,178
Revenues During FY 20:	\$71,557	\$284,688	\$100,820
Expenditures During FY 20:	\$115,533	\$271,551	\$109,230
Per Capita Revenues:	\$375	\$749	\$268
Per Capita Expenses:	\$605	\$761	\$298
Operating Income (loss):	(\$43,976)	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	236.91%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$273,713	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$1,433	\$2,551	\$1,214

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Du Quoin City		
Unit Code:	073/015/30	County:	Perry
Fiscal Year End:	12/31/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$8,457,318		
Equalized Assessed Valuation:	\$45,277,135		
Population:	6,084		
Employees:			
Full Time:	440		
Part Time:	10		
Salaries Paid:	\$2,694,022		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$2,476,205	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$407	\$755	\$535
Revenues During FY 20:	\$5,293,104	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$4,712,061	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$870	\$932	\$750
Per Capita Expenditures:	\$775	\$882	\$717
Revenues over/under Expenditures:	\$581,043	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	65.01%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$3,063,146	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$503	\$818	\$575

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,788	\$0
Total Unreserved Funds:	\$0	\$13,041	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,113,223	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$686,276	(\$7,215,508)	\$259,724

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:	\$3,007,068	\$14,887,139	\$3,078,846
Per Capita Debt:	\$494	\$1,854	\$836
General Obligation Debt over EAV:	0.00%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$4,234,059	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$696	\$1,794	\$1,388
Revenues During FY 20:	\$2,752,880	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$2,553,437	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$452	\$549	\$411
Per Capita Expenses:	\$420	\$506	\$380
Operating Income (loss):	\$199,443	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	173.40%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$4,427,604	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$728	\$1,837	\$1,416

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Dunfermline Village		
Unit Code:	029/040/32	County:	Fulton
Fiscal Year End:	6/30/2020		
Accounting Method:	Cash		
Appropriation or Budget:	\$132,580		
Equalized Assessed Valuation:	\$2,592,755		
Population:	300		
Employees:			
Full Time:			
Part Time:	6		
Salaries Paid:	\$6,426		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$247,100	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$824	\$1,148	\$618
Revenues During FY 20:	\$86,259	\$323,415	\$142,083
Expenditures During FY 20:	\$45,943	\$292,504	\$125,294
Per Capita Revenues:	\$288	\$822	\$377
Per Capita Expenditures:	\$153	\$729	\$331
Revenues over/under Expenditures:	\$40,316	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	625.59%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$287,416	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$958	\$1,241	\$667

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$8,339	\$0
Total Unreserved Funds:	\$287,416	\$29,469	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$0	\$20,341	\$111,977

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	\$424,313	\$27,154
Per Capita Debt:	\$0	\$985	\$78
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$0	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$0	\$2,568	\$1,178
Revenues During FY 20:	\$0	\$284,688	\$100,820
Expenditures During FY 20:	\$0	\$271,551	\$109,230
Per Capita Revenues:	\$0	\$749	\$268
Per Capita Expenses:	\$0	\$761	\$298
Operating Income (loss):	\$0	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	0.00%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$0	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$0	\$2,551	\$1,214

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Dunlap Village		
Unit Code:	072/030/32	County:	Peoria
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,275,390		
Equalized Assessed Valuation:	\$40,150,276		
Population:	1,422		
Employees:			
Full Time:	3		
Part Time:	15		
Salaries Paid:	\$219,254		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$800,452	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$563	\$755	\$535
Revenues During FY 20:	\$633,556	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$710,434	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$446	\$932	\$750
Per Capita Expenditures:	\$500	\$882	\$717
Revenues over/under Expenditures:	(\$76,878)	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	101.86%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$723,626	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$509	\$818	\$575

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,788	\$0
Total Unreserved Funds:	\$0	\$13,041	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$264,153	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$459,473	(\$7,215,508)	\$259,724

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	\$14,887,139	\$3,078,846
Per Capita Debt:	\$0	\$1,854	\$836
General Obligation Debt over EAV:	0.00%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$2,924,332	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$2,056	\$1,794	\$1,388
Revenues During FY 20:	\$548,296	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$416,665	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$386	\$549	\$411
Per Capita Expenses:	\$293	\$506	\$380
Operating Income (loss):	\$131,631	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	733.42%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$3,055,911	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$2,149	\$1,837	\$1,416

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Dupo Village		
Unit Code:	088/040/32	County:	St. Clair
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,848,590		
Equalized Assessed Valuation:	\$44,193,153		
Population:	3,877		
Employees:			
Full Time:		23	
Part Time:		28	
Salaries Paid:		\$1,572,554	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$1,912,026	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$493	\$755	\$535
Revenues During FY 20:	\$3,353,216	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$2,779,391	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$865	\$932	\$750
Per Capita Expenditures:	\$717	\$882	\$717
Revenues over/under Expenditures:	\$573,825	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	88.18%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$2,450,929	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$632	\$818	\$575

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,788	\$0
Total Unreserved Funds:	\$0	\$13,041	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,665,160	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	(\$123,801)	(\$7,215,508)	\$259,724

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:	\$3,682,047	\$14,887,139	\$3,078,846
Per Capita Debt:	\$950	\$1,854	\$836
General Obligation Debt over EAV:	5.27%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$7,210,167	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$1,860	\$1,794	\$1,388
Revenues During FY 20:	\$2,910,869	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$3,084,324	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$751	\$549	\$411
Per Capita Expenses:	\$796	\$506	\$380
Operating Income (loss):	(\$173,455)	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	225.99%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$6,970,336	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$1,798	\$1,837	\$1,416

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Durand Village
Unit Code:	101/015/32
County:	Winnebago
Fiscal Year End:	4/30/2020
Accounting Method:	Cash With Assets
Appropriation or Budget:	\$672,498
Equalized Assessed Valuation:	\$17,707,520
Population:	1,443
Employees:	
Full Time:	4
Part Time:	25
Salaries Paid:	\$270,533

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$1,459,344	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$1,011	\$755	\$535
Revenues During FY 20:	\$759,894	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$666,585	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$527	\$932	\$750
Per Capita Expenditures:	\$462	\$882	\$717
Revenues over/under Expenditures:	\$93,309	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	232.93%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$1,552,653	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$1,076	\$818	\$575

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,788	\$0
Total Unreserved Funds:	\$0	\$13,041	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$131,210	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$1,160,024	(\$7,215,508)	\$259,724

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:	\$974,738	\$14,887,139	\$3,078,846
Per Capita Debt:	\$675	\$1,854	\$836
General Obligation Debt over EAV:	0.00%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$2,264,693	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$1,569	\$1,794	\$1,388
Revenues During FY 20:	\$1,589,229	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$488,199	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$1,101	\$549	\$411
Per Capita Expenses:	\$338	\$506	\$380
Operating Income (loss):	\$1,101,030	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	689.42%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$3,365,723	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$2,332	\$1,837	\$1,416

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Dwight Village		
Unit Code:	053/030/32	County:	Livingston
Fiscal Year End:	3/31/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$9,089,903		
Equalized Assessed Valuation:	\$71,063,158		
Population:	3,989		
Employees:			
Full Time:	20		
Part Time:	49		
Salaries Paid:	\$1,524,799		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$2,424,479	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$608	\$755	\$535
Revenues During FY 20:	\$4,721,077	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$5,441,495	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$1,184	\$932	\$750
Per Capita Expenditures:	\$1,364	\$882	\$717
Revenues over/under Expenditures:	(\$720,418)	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	24.63%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$1,340,392	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$336	\$818	\$575

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,788	\$0
Total Unreserved Funds:	\$0	\$13,041	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$958,299	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	(\$4,915,947)	(\$7,215,508)	\$259,724

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:	\$8,729,402	\$14,887,139	\$3,078,846
Per Capita Debt:	\$2,188	\$1,854	\$836
General Obligation Debt over EAV:	0.00%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$5,920,841	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$1,484	\$1,794	\$1,388
Revenues During FY 20:	\$1,968,272	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$1,566,912	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$493	\$549	\$411
Per Capita Expenses:	\$393	\$506	\$380
Operating Income (loss):	\$401,360	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	382.65%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$5,995,817	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$1,503	\$1,837	\$1,416

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Eagarville Village		
Unit Code:	056/040/32	County:	Macoupin
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$60,540		
Equalized Assessed Valuation:	\$960,541		
Population:	127		
Employees:			
Full Time:			
Part Time:	7		
Salaries Paid:	\$4,228		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$30,236	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$238	\$1,148	\$618
Revenues During FY 20:	\$35,960	\$323,415	\$142,083
Expenditures During FY 20:	\$31,828	\$292,504	\$125,294
Per Capita Revenues:	\$283	\$822	\$377
Per Capita Expenditures:	\$251	\$729	\$331
Revenues over/under Expenditures:	\$4,132	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	107.98%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$34,368	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$271	\$1,241	\$667

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$8,339	\$0
Total Unreserved Funds:	\$0	\$29,469	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$8,576	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$23,070	\$20,341	\$111,977

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	\$424,313	\$27,154
Per Capita Debt:	\$0	\$985	\$78
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$444,578	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$3,501	\$2,568	\$1,178
Revenues During FY 20:	\$39,949	\$284,688	\$100,820
Expenditures During FY 20:	\$28,708	\$271,551	\$109,230
Per Capita Revenues:	\$315	\$749	\$268
Per Capita Expenses:	\$226	\$761	\$298
Operating Income (loss):	\$11,241	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	1,587.78%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$455,819	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$3,589	\$2,551	\$1,214

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Earlville City		
Unit Code:	050/020/30	County:	Lasalle
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,963,027		
Equalized Assessed Valuation:	\$21,582,519		
Population:	1,701		
Employees:			
Full Time:	8		
Part Time:	8		
Salaries Paid:	\$469,051		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$374,505	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$220	\$755	\$535
Revenues During FY 20:	\$816,293	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$798,096	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$480	\$932	\$750
Per Capita Expenditures:	\$469	\$882	\$717
Revenues over/under Expenditures:	\$18,197	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	49.20%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$392,702	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$231	\$818	\$575

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,788	\$0
Total Unreserved Funds:	\$0	\$13,041	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$449,353	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$112,919	(\$7,215,508)	\$259,724

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:	\$398,000	\$14,887,139	\$3,078,846
Per Capita Debt:	\$234	\$1,854	\$836
General Obligation Debt over EAV:	1.84%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$4,667,947	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$2,744	\$1,794	\$1,388
Revenues During FY 20:	\$739,788	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$880,030	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$435	\$549	\$411
Per Capita Expenses:	\$517	\$506	\$380
Operating Income (loss):	(\$140,242)	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	514.49%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$4,527,705	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$2,662	\$1,837	\$1,416

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	East Alton Village		
Unit Code:	057/030/32	County:	Madison
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$16,922,000		
Equalized Assessed Valuation:	\$56,917,006		
Population:	5,954		
Employees:			
Full Time:		43	
Part Time:		12	
Salaries Paid:		\$3,483,274	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$2,147,945	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$361	\$755	\$535
Revenues During FY 20:	\$5,737,497	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$6,058,182	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$964	\$932	\$750
Per Capita Expenditures:	\$1,017	\$882	\$717
Revenues over/under Expenditures:	(\$320,685)	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	25.68%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$1,556,002	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$261	\$818	\$575

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,788	\$0
Total Unreserved Funds:	\$0	\$13,041	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,333,304	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	(\$19,985,848)	(\$7,215,508)	\$259,724

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:	\$5,453,602	\$14,887,139	\$3,078,846
Per Capita Debt:	\$916	\$1,854	\$836
General Obligation Debt over EAV:	0.00%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$5,502,776	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$924	\$1,794	\$1,388
Revenues During FY 20:	\$2,081,321	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$2,274,781	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$350	\$549	\$411
Per Capita Expenses:	\$382	\$506	\$380
Operating Income (loss):	(\$193,460)	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	245.32%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$5,580,574	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$937	\$1,837	\$1,416

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	East Brooklyn Village														
Unit Code:	032/035/32	County:	Grundy												
Fiscal Year End:	4/30/2020														
Accounting Method:	Cash With Assets														
Appropriation or Budget:	\$40,000														
Equalized Assessed Valuation:	\$1,832,683														
Population:	100														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:	\$		
Full Time:															
Part Time:															
Salaries Paid:	\$														

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$102,289	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$1,023	\$1,148	\$618
Revenues During FY 20:	\$38,347	\$323,415	\$142,083
Expenditures During FY 20:	\$21,330	\$292,504	\$125,294
Per Capita Revenues:	\$383	\$822	\$377
Per Capita Expenditures:	\$213	\$729	\$331
Revenues over/under Expenditures:	\$17,017	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	559.33%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$119,306	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$1,193	\$1,241	\$667

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$8,339	\$0
Total Unreserved Funds:	\$0	\$29,469	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$49,805	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$69,501	\$20,341	\$111,977

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	\$424,313	\$27,154
Per Capita Debt:	\$0	\$985	\$78
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$0	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$0	\$2,568	\$1,178
Revenues During FY 20:	\$0	\$284,688	\$100,820
Expenditures During FY 20:	\$0	\$271,551	\$109,230
Per Capita Revenues:	\$0	\$749	\$268
Per Capita Expenses:	\$0	\$761	\$298
Operating Income (loss):	\$0	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	0.00%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$0	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$0	\$2,551	\$1,214

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	East Cape Girardeau Village		
Unit Code:	002/012/32	County:	Alexander
Fiscal Year End:	6/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$353,300		
Equalized Assessed Valuation:	\$1,386,725		
Population:	347		
Employees:			
Full Time:	1		
Part Time:	9		
Salaries Paid:	\$55,578		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$172,192	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$496	\$1,148	\$618
Revenues During FY 20:	\$131,924	\$323,415	\$142,083
Expenditures During FY 20:	\$181,316	\$292,504	\$125,294
Per Capita Revenues:	\$380	\$822	\$377
Per Capita Expenditures:	\$523	\$729	\$331
Revenues over/under Expenditures:	(\$49,392)	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	78.15%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$141,690	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$408	\$1,241	\$667

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$8,339	\$0
Total Unreserved Funds:	\$0	\$29,469	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$85,641	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$56,049	\$20,341	\$111,977

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:	\$225,000	\$424,313	\$27,154
Per Capita Debt:	\$648	\$985	\$78
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$574,996	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$1,657	\$2,568	\$1,178
Revenues During FY 20:	\$59,506	\$284,688	\$100,820
Expenditures During FY 20:	\$72,834	\$271,551	\$109,230
Per Capita Revenues:	\$171	\$749	\$268
Per Capita Expenses:	\$210	\$761	\$298
Operating Income (loss):	(\$13,328)	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	745.23%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$542,778	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$1,564	\$2,551	\$1,214

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	East Carondelet Village		
Unit Code:	088/045/32	County:	St. Clair
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$269,061		
Equalized Assessed Valuation:	\$2,055,799		
Population:	499		
Employees:			
Full Time:	1		
Part Time:	5		
Salaries Paid:	\$50,823		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$110,120	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$221	\$1,148	\$618
Revenues During FY 20:	\$283,406	\$323,415	\$142,083
Expenditures During FY 20:	\$269,061	\$292,504	\$125,294
Per Capita Revenues:	\$568	\$822	\$377
Per Capita Expenditures:	\$539	\$729	\$331
Revenues over/under Expenditures:	\$14,345	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	46.26%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$124,465	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$249	\$1,241	\$667

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$8,339	\$0
Total Unreserved Funds:	\$124,465	\$29,469	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$0	\$20,341	\$111,977

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:	\$124,861	\$424,313	\$27,154
Per Capita Debt:	\$250	\$985	\$78
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$0	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$0	\$2,568	\$1,178
Revenues During FY 20:	\$0	\$284,688	\$100,820
Expenditures During FY 20:	\$0	\$271,551	\$109,230
Per Capita Revenues:	\$0	\$749	\$268
Per Capita Expenses:	\$0	\$761	\$298
Operating Income (loss):	\$0	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	0.00%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$0	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$0	\$2,551	\$1,214

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	East Dubuque City		
Unit Code:	043/015/30	County:	Jo Daviess
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$5,551,344		
Equalized Assessed Valuation:	\$36,565,981		
Population:	1,569		
Employees:			
	Full Time:	14	
	Part Time:	19	
	Salaries Paid:	\$800,240	

Blended Component Units
Number Submitted = 2
East Dubuque, City
East Dubuque, City of

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$45,549	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$29	\$755	\$535
Revenues During FY 20:	\$1,780,589	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$1,951,227	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$1,135	\$932	\$750
Per Capita Expenditures:	\$1,244	\$882	\$717
Revenues over/under Expenditures:	(\$170,638)	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	(3.38%)	103.26%	80.78%
Ending Fund Balance for FY 20:	(\$65,942)	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	(\$42)	\$818	\$575

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$201,683	\$6,788	\$0
Total Unreserved Funds:	(\$267,626)	\$13,041	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$0	(\$7,215,508)	\$259,724

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:	\$1,028,593	\$14,887,139	\$3,078,846
Per Capita Debt:	\$656	\$1,854	\$836
General Obligation Debt over EAV:	0.00%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$633,379	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$404	\$1,794	\$1,388
Revenues During FY 20:	\$1,123,367	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$1,005,194	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$716	\$549	\$411
Per Capita Expenses:	\$641	\$506	\$380
Operating Income (loss):	\$118,173	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	65.51%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$658,505	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$420	\$1,837	\$1,416

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	East Dundee Village		
Unit Code:	045/030/32	County:	Kane
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$12,690,454		
Equalized Assessed Valuation:	\$308,669,430		
Population:	3,183		
Employees:			
Full Time:	33		
Part Time:	13		
Salaries Paid:	\$2,768,145		

Blended Component Units
Number Submitted = 1
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$5,327,904	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$1,674	\$755	\$535
Revenues During FY 20:	\$9,960,502	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$10,114,348	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$3,129	\$932	\$750
Per Capita Expenditures:	\$3,178	\$882	\$717
Revenues over/under Expenditures:	(\$153,846)	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	60.38%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$6,106,705	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$1,919	\$818	\$575

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,788	\$0
Total Unreserved Funds:	\$0	\$13,041	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,991,814	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	(\$24,086,600)	(\$7,215,508)	\$259,724

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:	\$29,943,119	\$14,887,139	\$3,078,846
Per Capita Debt:	\$9,407	\$1,854	\$836
General Obligation Debt over EAV:	3.76%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$15,017,528	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$4,718	\$1,794	\$1,388
Revenues During FY 20:	\$2,633,939	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$2,495,845	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$828	\$549	\$411
Per Capita Expenses:	\$784	\$506	\$380
Operating Income (loss):	\$138,094	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	614.62%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$15,340,075	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$4,819	\$1,837	\$1,416

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	East Galesburg Village		
Unit Code:	048/020/32	County:	Knox
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,005,770		
Equalized Assessed Valuation:	\$11,352,415		
Population:	815		
Employees:			
Full Time:	2		
Part Time:	26		
Salaries Paid:	\$90,010		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$280,346	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$344	\$1,148	\$618
Revenues During FY 20:	\$361,731	\$323,415	\$142,083
Expenditures During FY 20:	\$295,316	\$292,504	\$125,294
Per Capita Revenues:	\$444	\$822	\$377
Per Capita Expenditures:	\$362	\$729	\$331
Revenues over/under Expenditures:	\$66,415	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	117.24%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$346,221	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$425	\$1,241	\$667

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$8,339	\$0
Total Unreserved Funds:	\$0	\$29,469	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$164,713	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$181,508	\$20,341	\$111,977

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:	\$1,086,637	\$424,313	\$27,154
Per Capita Debt:	\$1,333	\$985	\$78
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$1,146,564	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$1,407	\$2,568	\$1,178
Revenues During FY 20:	\$359,067	\$284,688	\$100,820
Expenditures During FY 20:	\$352,525	\$271,551	\$109,230
Per Capita Revenues:	\$441	\$749	\$268
Per Capita Expenses:	\$433	\$761	\$298
Operating Income (loss):	\$6,542	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	327.25%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$1,153,646	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$1,416	\$2,551	\$1,214

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	East Gillespie Village		
Unit Code:	056/045/32	County:	Macoupin
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$278,500		
Equalized Assessed Valuation:	\$2,957,249		
Population:	270		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$12,460		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$599,383	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$2,220	\$1,148	\$618
Revenues During FY 20:	\$86,351	\$323,415	\$142,083
Expenditures During FY 20:	\$117,234	\$292,504	\$125,294
Per Capita Revenues:	\$320	\$822	\$377
Per Capita Expenditures:	\$434	\$729	\$331
Revenues over/under Expenditures:	(\$30,883)	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	484.93%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$568,500	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$2,106	\$1,241	\$667

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$8,339	\$0
Total Unreserved Funds:	\$0	\$29,469	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$24,006	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$544,494	\$20,341	\$111,977

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:	\$106,000	\$424,313	\$27,154
Per Capita Debt:	\$393	\$985	\$78
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$234,934	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$870	\$2,568	\$1,178
Revenues During FY 20:	\$27,400	\$284,688	\$100,820
Expenditures During FY 20:	\$31,567	\$271,551	\$109,230
Per Capita Revenues:	\$101	\$749	\$268
Per Capita Expenses:	\$117	\$761	\$298
Operating Income (loss):	(\$4,167)	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	731.04%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$230,767	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$855	\$2,551	\$1,214

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	East Hazel Crest Village		
Unit Code:	016/160/32	County:	Cook
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$11,026,643		
Equalized Assessed Valuation:	\$22,764,978		
Population:	1,511		
Employees:			
Full Time:		19	
Part Time:		21	
Salaries Paid:		\$1,409,065	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$295,147	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$195	\$755	\$535
Revenues During FY 20:	\$2,476,923	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$2,474,157	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$1,639	\$932	\$750
Per Capita Expenditures:	\$1,637	\$882	\$717
Revenues over/under Expenditures:	\$2,766	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	12.04%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$297,913	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$197	\$818	\$575

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,788	\$0
Total Unreserved Funds:	\$0	\$13,041	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,228,610	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	(\$407,707)	(\$7,215,508)	\$259,724

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:	\$551,583	\$14,887,139	\$3,078,846
Per Capita Debt:	\$365	\$1,854	\$836
General Obligation Debt over EAV:	0.00%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$4,855,362	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$3,213	\$1,794	\$1,388
Revenues During FY 20:	\$1,090,192	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$1,133,876	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$722	\$549	\$411
Per Capita Expenses:	\$750	\$506	\$380
Operating Income (loss):	(\$43,684)	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	424.36%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$4,811,678	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$3,184	\$1,837	\$1,416

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	East Moline City		
Unit Code:	081/030/30	County:	Rock Island
Fiscal Year End:	12/31/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$53,826,745		
Equalized Assessed Valuation:	\$292,753,751		
Population:	20,737		
Employees:			
Full Time:	161		
Part Time:	51		
Salaries Paid:	\$11,834,005		

Blended Component Units
Number Submitted = 2 Firefighters' Pension Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$1,186,508	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$57	\$755	\$535
Revenues During FY 20:	\$23,097,026	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$31,444,824	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$1,114	\$932	\$750
Per Capita Expenditures:	\$1,516	\$882	\$717
Revenues over/under Expenditures:	(\$8,347,798)	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	21.21%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$6,669,838	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$322	\$818	\$575

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,788	\$0
Total Unreserved Funds:	\$0	\$13,041	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,169,182	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	(\$88,233,516)	(\$7,215,508)	\$259,724

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:	\$184,615,135	\$14,887,139	\$3,078,846
Per Capita Debt:	\$8,903	\$1,854	\$836
General Obligation Debt over EAV:	3.54%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$28,051,132	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$1,353	\$1,794	\$1,388
Revenues During FY 20:	\$12,360,233	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$20,196,791	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$596	\$549	\$411
Per Capita Expenses:	\$974	\$506	\$380
Operating Income (loss):	(\$7,836,558)	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	100.58%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$20,313,474	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$980	\$1,837	\$1,416

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	East Peoria City		
Unit Code:	090/030/30	County:	Tazewell
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$85,787,840		
Equalized Assessed Valuation:	\$509,175,626		
Population:	22,546		
Employees:			
Full Time:	183		
Part Time:	10		
Salaries Paid:	\$12,676,766		

Blended Component Units
Number Submitted = 2
Firefighter's Pension Fund
Police Pension Fund

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$19,424,396	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$862	\$755	\$535
Revenues During FY 20:	\$39,315,650	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$33,050,174	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$1,744	\$932	\$750
Per Capita Expenditures:	\$1,466	\$882	\$717
Revenues over/under Expenditures:	\$6,265,476	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	67.44%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$22,287,417	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$989	\$818	\$575
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,788	\$0
Total Unreserved Funds:	\$0	\$13,041	\$0
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$13,369,356	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	(\$106,435,872)	(\$7,215,508)	\$259,724

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:	\$90,069,341	\$14,887,139	\$3,078,846
Per Capita Debt:	\$3,995	\$1,854	\$836
General Obligation Debt over EAV:	14.36%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$22,230,366	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$986	\$1,794	\$1,388
Revenues During FY 20:	\$17,542,771	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$8,804,333	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$778	\$549	\$411
Per Capita Expenses:	\$391	\$506	\$380
Operating Income (loss):	\$8,738,438	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	351.75%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$30,968,804	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$1,374	\$1,837	\$1,416

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Easton Village		
Unit Code:	060/015/32	County:	Mason
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$694,710		
Equalized Assessed Valuation:	\$2,206,519		
Population:	287		
Employees:			
Full Time:			
Part Time:	16		
Salaries Paid:	\$60,332		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$314,102	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$1,094	\$1,148	\$618
Revenues During FY 20:	\$126,428	\$323,415	\$142,083
Expenditures During FY 20:	\$123,745	\$292,504	\$125,294
Per Capita Revenues:	\$441	\$822	\$377
Per Capita Expenditures:	\$431	\$729	\$331
Revenues over/under Expenditures:	\$2,683	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	256.00%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$316,785	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$1,104	\$1,241	\$667

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$8,339	\$0
Total Unreserved Funds:	\$0	\$29,469	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$164,685	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$152,100	\$20,341	\$111,977

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:	\$170,332	\$424,313	\$27,154
Per Capita Debt:	\$593	\$985	\$78
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$347,924	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$1,212	\$2,568	\$1,178
Revenues During FY 20:	\$109,656	\$284,688	\$100,820
Expenditures During FY 20:	\$109,051	\$271,551	\$109,230
Per Capita Revenues:	\$382	\$749	\$268
Per Capita Expenses:	\$380	\$761	\$298
Operating Income (loss):	\$605	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	319.60%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$348,529	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$1,214	\$2,551	\$1,214

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Eddyville Village		
Unit Code:	076/010/32	County:	Pope
Fiscal Year End:	6/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$68,000		
Equalized Assessed Valuation:	\$760,355		
Population:	150		
Employees:			
Full Time:			
Part Time:	10		
Salaries Paid:	\$10,840		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$217,430	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$1,450	\$1,148	\$618
Revenues During FY 20:	\$41,714	\$323,415	\$142,083
Expenditures During FY 20:	\$51,274	\$292,504	\$125,294
Per Capita Revenues:	\$278	\$822	\$377
Per Capita Expenditures:	\$342	\$729	\$331
Revenues over/under Expenditures:	(\$9,560)	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	405.41%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$207,870	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$1,386	\$1,241	\$667

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$8,339	\$0
Total Unreserved Funds:	\$0	\$29,469	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$34,031	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$91,629	\$20,341	\$111,977

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	\$424,313	\$27,154
Per Capita Debt:	\$0	\$985	\$78
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$492,410	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$3,283	\$2,568	\$1,178
Revenues During FY 20:	\$23,513	\$284,688	\$100,820
Expenditures During FY 20:	\$40,184	\$271,551	\$109,230
Per Capita Revenues:	\$157	\$749	\$268
Per Capita Expenses:	\$268	\$761	\$298
Operating Income (loss):	(\$16,671)	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	1,183.90%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$475,739	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$3,172	\$2,551	\$1,214

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Edgewood Village		
Unit Code:	025/025/32	County:	Effingham
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$615,000		
Equalized Assessed Valuation:	\$3,532,323		
Population:	430		
Employees:			
Full Time:	1		
Part Time:	8		
Salaries Paid:	\$82,299		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$171,087	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$398	\$1,148	\$618
Revenues During FY 20:	\$205,278	\$323,415	\$142,083
Expenditures During FY 20:	\$202,771	\$292,504	\$125,294
Per Capita Revenues:	\$477	\$822	\$377
Per Capita Expenditures:	\$472	\$729	\$331
Revenues over/under Expenditures:	\$2,507	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	80.28%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$162,775	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$379	\$1,241	\$667

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$8,339	\$0
Total Unreserved Funds:	\$0	\$29,469	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$71,881	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$90,894	\$20,341	\$111,977

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:	\$276,000	\$424,313	\$27,154
Per Capita Debt:	\$642	\$985	\$78
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$1,124,083	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$2,614	\$2,568	\$1,178
Revenues During FY 20:	\$132,448	\$284,688	\$100,820
Expenditures During FY 20:	\$146,356	\$271,551	\$109,230
Per Capita Revenues:	\$308	\$749	\$268
Per Capita Expenses:	\$340	\$761	\$298
Operating Income (loss):	(\$13,908)	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	765.94%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$1,120,994	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$2,607	\$2,551	\$1,214

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Edinburg Village		
Unit Code:	011/020/32	County:	Christian
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$5,322,883		
Equalized Assessed Valuation:	\$11,479,537		
Population:	1,078		
Employees:			
Full Time:	8		
Part Time:	21		
Salaries Paid:	\$432,942		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$308,169	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$286	\$755	\$535
Revenues During FY 20:	\$402,726	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$382,929	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$374	\$932	\$750
Per Capita Expenditures:	\$355	\$882	\$717
Revenues over/under Expenditures:	\$19,797	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	85.65%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$327,966	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$304	\$818	\$575

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,788	\$0
Total Unreserved Funds:	\$0	\$13,041	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$60,798	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$267,168	(\$7,215,508)	\$259,724

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:	\$763,058	\$14,887,139	\$3,078,846
Per Capita Debt:	\$708	\$1,854	\$836
General Obligation Debt over EAV:	0.00%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$2,454,510	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$2,277	\$1,794	\$1,388
Revenues During FY 20:	\$815,271	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$816,315	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$756	\$549	\$411
Per Capita Expenses:	\$757	\$506	\$380
Operating Income (loss):	(\$1,044)	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	300.55%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$2,453,466	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$2,276	\$1,837	\$1,416

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Edwardsville City		
Unit Code:	057/035/30	County:	Madison
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$51,253,314		
Equalized Assessed Valuation:	\$786,084,246		
Population:	26,631		
Employees:			
Full Time:	180		
Part Time:	84		
Salaries Paid:	\$14,648,097		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$15,032,454	\$27,800,701	\$24,888,202
Per Capita Beginning Fund Balance:	\$564	\$596	\$540
Revenues During FY 20:	\$30,468,517	\$60,579,564	\$47,380,144
Expenditures During FY 20:	\$40,077,073	\$57,527,047	\$42,674,104
Per Capita Revenues:	\$1,144	\$1,193	\$1,190
Per Capita Expenditures:	\$1,505	\$1,138	\$1,113
Revenues over/under Expenditures:	(\$9,608,556)	\$3,052,517	\$3,395,799
Ratio of Fund Balance to Expenditures:	41.72%	60.09%	57.63%
Ending Fund Balance for FY 20:	\$16,720,981	\$30,140,627	\$27,251,330
Per Capita Ending Fund Balance:	\$628	\$648	\$601

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:	\$7,094,980	\$12,554,948	\$8,501,046
Total Unrestricted Net Assets:	(\$32,236,924)	(\$96,103,116)	(\$45,570,943)

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:	\$34,203,047	\$143,864,744	\$80,183,022
Per Capita Debt:	\$1,284	\$2,700	\$1,962
General Obligation Debt over EAV:	3.90%	3.83%	2.50%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$26,242,924	\$76,886,573	\$53,772,300
Per Capita Beginning Retained Earnings	\$985	\$1,532	\$1,269
Revenues During FY 20:	\$13,309,590	\$25,580,207	\$16,960,171
Expenditures During FY 20:	\$10,196,706	\$22,794,638	\$13,897,067
Per Capita Revenues:	\$500	\$492	\$359
Per Capita Expenses:	\$383	\$433	\$334
Operating Income (loss):	\$3,112,884	\$2,785,569	\$2,238,845
Ratio of Retained Earnings to Expenses:	284.40%	426.22%	397.41%
Ending Retained Earnings for FY 20:	\$28,999,213	\$78,893,253	\$57,287,887
Per Capita Ending Retained Earnings:	\$1,089	\$1,566	\$1,271

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Effingham City		
Unit Code:	025/030/30	County:	Effingham
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$91,266,768		
Equalized Assessed Valuation:	\$360,427,992		
Population:	12,328		
Employees:			
Full Time:	114		
Part Time:	19		
Salaries Paid:	\$7,757,677		

Blended Component Units
Empty box for Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$15,218,732	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$1,234	\$755	\$535
Revenues During FY 20:	\$21,447,722	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$19,415,192	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$1,740	\$932	\$750
Per Capita Expenditures:	\$1,575	\$882	\$717
Revenues over/under Expenditures:	\$2,032,530	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	87.26%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$16,941,018	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$1,374	\$818	\$575

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,788	\$0
Total Unreserved Funds:	\$0	\$13,041	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,800,281	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	(\$7,166,351)	(\$7,215,508)	\$259,724

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:	\$14,887,390	\$14,887,139	\$3,078,846
Per Capita Debt:	\$1,208	\$1,854	\$836
General Obligation Debt over EAV:	0.00%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$31,090,954	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$2,522	\$1,794	\$1,388
Revenues During FY 20:	\$6,026,560	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$5,625,697	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$489	\$549	\$411
Per Capita Expenses:	\$456	\$506	\$380
Operating Income (loss):	\$400,863	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	583.91%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$32,849,017	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$2,665	\$1,837	\$1,416

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	El Dara Village		
Unit Code:	075/025/32	County:	Pike
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$26,000		
Equalized Assessed Valuation:	\$503,472		
Population:	79		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$2,380		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$41,265	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$522	\$1,148	\$618
Revenues During FY 20:	\$13,668	\$323,415	\$142,083
Expenditures During FY 20:	\$7,184	\$292,504	\$125,294
Per Capita Revenues:	\$173	\$822	\$377
Per Capita Expenditures:	\$91	\$729	\$331
Revenues over/under Expenditures:	\$6,484	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	664.66%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$47,749	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$604	\$1,241	\$667

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$8,339	\$0
Total Unreserved Funds:	\$13,953	\$29,469	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$0	\$20,341	\$111,977

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	\$424,313	\$27,154
Per Capita Debt:	\$0	\$985	\$78
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$0	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$0	\$2,568	\$1,178
Revenues During FY 20:	\$0	\$284,688	\$100,820
Expenditures During FY 20:	\$0	\$271,551	\$109,230
Per Capita Revenues:	\$0	\$749	\$268
Per Capita Expenses:	\$0	\$761	\$298
Operating Income (loss):	\$0	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	0.00%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$0	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$0	\$2,551	\$1,214

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	El Paso City		
Unit Code:	102/025/30	County:	Woodford
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$6,026,315		
Equalized Assessed Valuation:	\$47,323,944		
Population:	2,809		
Employees:			
Full Time:	16		
Part Time:	87		
Salaries Paid:	\$1,043,958		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$1,799,458	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$641	\$755	\$535
Revenues During FY 20:	\$2,816,396	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$2,361,544	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$1,003	\$932	\$750
Per Capita Expenditures:	\$841	\$882	\$717
Revenues over/under Expenditures:	\$454,852	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	79.37%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$1,874,310	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$667	\$818	\$575

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,788	\$0
Total Unreserved Funds:	\$0	\$13,041	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$161,649	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$888,401	(\$7,215,508)	\$259,724

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:	\$34,195	\$14,887,139	\$3,078,846
Per Capita Debt:	\$12	\$1,854	\$836
General Obligation Debt over EAV:	0.00%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$5,614,673	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$1,999	\$1,794	\$1,388
Revenues During FY 20:	\$977,122	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$723,943	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$348	\$549	\$411
Per Capita Expenses:	\$258	\$506	\$380
Operating Income (loss):	\$253,179	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	810.54%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$5,867,852	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$2,089	\$1,837	\$1,416

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Elburn Village		
Unit Code:	045/035/32	County:	Kane
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$7,945,846		
Equalized Assessed Valuation:	\$194,737,921		
Population:	5,997		
Employees:			
	Full Time:	24	
	Part Time:	18	
	Salaries Paid:	\$2,019,374	

Blended Component Units
Number Submitted = 1
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$4,162,815	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$694	\$755	\$535
Revenues During FY 20:	\$4,495,740	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$4,194,607	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$750	\$932	\$750
Per Capita Expenditures:	\$699	\$882	\$717
Revenues over/under Expenditures:	\$301,133	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	106.42%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$4,463,948	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$744	\$818	\$575

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,788	\$0
Total Unreserved Funds:	\$0	\$13,041	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$627,207	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	(\$46,488)	(\$7,215,508)	\$259,724

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:	\$8,007,723	\$14,887,139	\$3,078,846
Per Capita Debt:	\$1,335	\$1,854	\$836
General Obligation Debt over EAV:	0.00%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$18,942,138	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$3,159	\$1,794	\$1,388
Revenues During FY 20:	\$3,076,768	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$2,473,447	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$513	\$549	\$411
Per Capita Expenses:	\$412	\$506	\$380
Operating Income (loss):	\$603,321	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	791.75%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$19,583,632	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$3,266	\$1,837	\$1,416

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Eldorado City
Unit Code:	082/015/30
County:	Saline
Fiscal Year End:	4/30/2020
Accounting Method:	Cash With Assets
Appropriation or Budget:	\$5,619,239
Equalized Assessed Valuation:	\$19,993,276
Population:	3,910
Employees:	
Full Time:	27
Part Time:	39
Salaries Paid:	\$1,318,952

Blended Component Units

Number Submitted = 2
Cemetery
Firefighters, Inc.

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$3,018,134	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$772	\$755	\$535
Revenues During FY 20:	\$2,041,429	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$1,893,935	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$522	\$932	\$750
Per Capita Expenditures:	\$484	\$882	\$717
Revenues over/under Expenditures:	\$147,494	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	167.15%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$3,165,628	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$810	\$818	\$575

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,788	\$0
Total Unreserved Funds:	\$0	\$13,041	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,820,263	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$1,345,365	(\$7,215,508)	\$259,724

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:	\$1,098,519	\$14,887,139	\$3,078,846
Per Capita Debt:	\$281	\$1,854	\$836
General Obligation Debt over EAV:	0.00%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$5,252,837	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$1,343	\$1,794	\$1,388
Revenues During FY 20:	\$1,766,495	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$1,811,136	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$452	\$549	\$411
Per Capita Expenses:	\$463	\$506	\$380
Operating Income (loss):	(\$44,641)	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	287.57%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$5,208,196	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$1,332	\$1,837	\$1,416

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Eldred Village		
Unit Code:	031/015/32	County:	Greene
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$161,800		
Equalized Assessed Valuation:	\$1,634,701		
Population:	187		
Employees:			
Full Time:			
Part Time:	10		
Salaries Paid:	\$19,843		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$185,386	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$991	\$1,148	\$618
Revenues During FY 20:	\$70,286	\$323,415	\$142,083
Expenditures During FY 20:	\$28,160	\$292,504	\$125,294
Per Capita Revenues:	\$376	\$822	\$377
Per Capita Expenditures:	\$151	\$729	\$331
Revenues over/under Expenditures:	\$42,126	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	807.93%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$227,512	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$1,217	\$1,241	\$667

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$8,339	\$0
Total Unreserved Funds:	\$0	\$29,469	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$25,332	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$202,180	\$20,341	\$111,977

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	\$424,313	\$27,154
Per Capita Debt:	\$0	\$985	\$78
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$227,138	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$1,215	\$2,568	\$1,178
Revenues During FY 20:	\$42,923	\$284,688	\$100,820
Expenditures During FY 20:	\$62,441	\$271,551	\$109,230
Per Capita Revenues:	\$230	\$749	\$268
Per Capita Expenses:	\$334	\$761	\$298
Operating Income (loss):	(\$19,518)	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	332.51%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$207,620	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$1,110	\$2,551	\$1,214

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Elgin City		
Unit Code:	045/040/30	County:	Kane
Fiscal Year End:	12/31/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$274,378,250		
Equalized Assessed Valuation:	\$2,824,113,989		
Population:	112,653		
Employees:			
	Full Time:	657	
	Part Time:	187	
	Salaries Paid:	\$72,506,648	

Blended Component Units
Number Submitted = 3
Elgin Retiree Health
Firefighters Pension Retirement System
Police Pension Retirement System

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$98,719,628	\$27,800,701	\$24,888,202
Per Capita Beginning Fund Balance:	\$876	\$596	\$540
Revenues During FY 20:	\$154,102,251	\$60,579,564	\$47,380,144
Expenditures During FY 20:	\$149,794,234	\$57,527,047	\$42,674,104
Per Capita Revenues:	\$1,368	\$1,193	\$1,190
Per Capita Expenditures:	\$1,330	\$1,138	\$1,113
Revenues over/under Expenditures:	\$4,308,017	\$3,052,517	\$3,395,799
Ratio of Fund Balance to Expenditures:	68.07%	60.09%	57.63%
Ending Fund Balance for FY 20:	\$101,963,045	\$30,140,627	\$27,251,330
Per Capita Ending Fund Balance:	\$905	\$648	\$601

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:	\$27,097,144	\$12,554,948	\$8,501,046
Total Unrestricted Net Assets:	(\$131,177,838)	(\$96,103,116)	(\$45,570,943)

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:	\$60,845,000	\$143,864,744	\$80,183,022
Per Capita Debt:	\$540	\$2,700	\$1,962
General Obligation Debt over EAV:	2.15%	3.83%	2.50%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$289,761,500	\$76,886,573	\$53,772,300
Per Capita Beginning Retained Earnings	\$2,572	\$1,532	\$1,269
Revenues During FY 20:	\$34,679,684	\$25,580,207	\$16,960,171
Expenditures During FY 20:	\$33,563,417	\$22,794,638	\$13,897,067
Per Capita Revenues:	\$308	\$492	\$359
Per Capita Expenses:	\$298	\$433	\$334
Operating Income (loss):	\$1,116,267	\$2,785,569	\$2,238,845
Ratio of Retained Earnings to Expenses:	869.59%	426.22%	397.41%
Ending Retained Earnings for FY 20:	\$291,865,323	\$78,893,253	\$57,287,887
Per Capita Ending Retained Earnings:	\$2,591	\$1,566	\$1,271

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Elizabeth Village		
Unit Code:	043/020/32	County:	Jo Daviess
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$4,104,717		
Equalized Assessed Valuation:	\$10,105,865		
Population:	739		
Employees:			
Full Time:	3		
Part Time:	6		
Salaries Paid:	\$230,397		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$180,705	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$245	\$1,148	\$618
Revenues During FY 20:	\$545,307	\$323,415	\$142,083
Expenditures During FY 20:	\$502,836	\$292,504	\$125,294
Per Capita Revenues:	\$738	\$822	\$377
Per Capita Expenditures:	\$680	\$729	\$331
Revenues over/under Expenditures:	\$42,471	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	40.58%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$204,041	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$276	\$1,241	\$667

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$8,339	\$0
Total Unreserved Funds:	\$0	\$29,469	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$66,618	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$110,714	\$20,341	\$111,977

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:	\$1,203,253	\$424,313	\$27,154
Per Capita Debt:	\$1,628	\$985	\$78
General Obligation Debt over EAV:	1.90%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$3,097,830	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$4,192	\$2,568	\$1,178
Revenues During FY 20:	\$428,567	\$284,688	\$100,820
Expenditures During FY 20:	\$462,072	\$271,551	\$109,230
Per Capita Revenues:	\$580	\$749	\$268
Per Capita Expenses:	\$625	\$761	\$298
Operating Income (loss):	(\$33,505)	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	666.16%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$3,078,140	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$4,165	\$2,551	\$1,214

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Elizabethtown Village		
Unit Code:	035/015/32	County:	Hardin
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$505,900		
Equalized Assessed Valuation:	\$1,914,494		
Population:	281		
Employees:			
Full Time:	1		
Part Time:	2		
Salaries Paid:	\$49,763		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$10,417	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$37	\$1,148	\$618
Revenues During FY 20:	\$124,118	\$323,415	\$142,083
Expenditures During FY 20:	\$129,840	\$292,504	\$125,294
Per Capita Revenues:	\$442	\$822	\$377
Per Capita Expenditures:	\$462	\$729	\$331
Revenues over/under Expenditures:	(\$5,722)	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	13.51%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$17,541	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$62	\$1,241	\$667

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$8,339	\$0
Total Unreserved Funds:	\$0	\$29,469	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,948	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$2,132	\$20,341	\$111,977

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:	\$795,960	\$424,313	\$27,154
Per Capita Debt:	\$2,833	\$985	\$78
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$1,802,025	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$6,413	\$2,568	\$1,178
Revenues During FY 20:	\$168,769	\$284,688	\$100,820
Expenditures During FY 20:	\$203,171	\$271,551	\$109,230
Per Capita Revenues:	\$601	\$749	\$268
Per Capita Expenses:	\$723	\$761	\$298
Operating Income (loss):	(\$34,402)	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	863.69%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$1,754,777	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$6,245	\$2,551	\$1,214

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Elk Grove Village		
Unit Code:	016/165/32	County:	Cook
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$162,089,850		
Equalized Assessed Valuation:	\$2,243,624,199		
Population:	32,458		
Employees:			
	Full Time:	305	
	Part Time:	35	
	Salaries Paid:	\$32,846,702	

Blended Component Units
Number Submitted = 1
Pension Trust Fund

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$43,344,156	\$27,800,701	\$24,888,202
Per Capita Beginning Fund Balance:	\$1,335	\$596	\$540
Revenues During FY 20:	\$65,333,137	\$60,579,564	\$47,380,144
Expenditures During FY 20:	\$61,733,635	\$57,527,047	\$42,674,104
Per Capita Revenues:	\$2,013	\$1,193	\$1,190
Per Capita Expenditures:	\$1,902	\$1,138	\$1,113
Revenues over/under Expenditures:	\$3,599,502	\$3,052,517	\$3,395,799
Ratio of Fund Balance to Expenditures:	76.05%	60.09%	57.63%
Ending Fund Balance for FY 20:	\$46,946,915	\$30,140,627	\$27,251,330
Per Capita Ending Fund Balance:	\$1,446	\$648	\$601

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:	\$25,705,020	\$12,554,948	\$8,501,046
Total Unrestricted Net Assets:	(\$105,234,916)	(\$96,103,116)	(\$45,570,943)

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:	\$114,263,462	\$143,864,744	\$80,183,022
Per Capita Debt:	\$3,520	\$2,700	\$1,962
General Obligation Debt over EAV:	5.02%	3.83%	2.50%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$63,650,242	\$76,886,573	\$53,772,300
Per Capita Beginning Retained Earnings	\$1,961	\$1,532	\$1,269
Revenues During FY 20:	\$21,144,168	\$25,580,207	\$16,960,171
Expenditures During FY 20:	\$23,473,349	\$22,794,638	\$13,897,067
Per Capita Revenues:	\$651	\$492	\$359
Per Capita Expenses:	\$723	\$433	\$334
Operating Income (loss):	(\$2,329,181)	\$2,785,569	\$2,238,845
Ratio of Retained Earnings to Expenses:	266.05%	426.22%	397.41%
Ending Retained Earnings for FY 20:	\$62,450,372	\$78,893,253	\$57,287,887
Per Capita Ending Retained Earnings:	\$1,924	\$1,566	\$1,271

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Elkhart Village											
Unit Code:	054/020/32	County:	Logan									
Fiscal Year End:	4/30/2020											
Accounting Method:	Cash With Assets											
Appropriation or Budget:	\$390,225											
Equalized Assessed Valuation:	\$12,884,358											
Population:	405											
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="2" style="border: 1px solid black; padding: 2px;"> </td> </tr> <tr> <td>Part Time:</td> <td colspan="2" style="border: 1px solid black; padding: 2px; text-align: right;">16</td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="2" style="border: 1px solid black; padding: 2px; text-align: right;">\$56,776</td> </tr> </table>			Full Time:			Part Time:	16		Salaries Paid:	\$56,776	
Full Time:												
Part Time:	16											
Salaries Paid:	\$56,776											

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$703,263	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$1,736	\$1,148	\$618
Revenues During FY 20:	\$386,484	\$323,415	\$142,083
Expenditures During FY 20:	\$175,401	\$292,504	\$125,294
Per Capita Revenues:	\$954	\$822	\$377
Per Capita Expenditures:	\$433	\$729	\$331
Revenues over/under Expenditures:	\$211,083	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	521.29%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$914,346	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$2,258	\$1,241	\$667

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$8,339	\$0
Total Unreserved Funds:	\$0	\$29,469	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$858,882	\$206,106	\$40,200
Total Unrestricted Net Assets:	(\$580,492)	\$20,341	\$111,977

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:	\$1,212,000	\$424,313	\$27,154
Per Capita Debt:	\$2,993	\$985	\$78
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$79,101	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$195	\$2,568	\$1,178
Revenues During FY 20:	\$77,865	\$284,688	\$100,820
Expenditures During FY 20:	\$135,808	\$271,551	\$109,230
Per Capita Revenues:	\$192	\$749	\$268
Per Capita Expenses:	\$335	\$761	\$298
Operating Income (loss):	(\$57,943)	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	15.58%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$21,158	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$52	\$2,551	\$1,214

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Elkville Village		
Unit Code:	039/035/32	County:	Jackson
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$898,157		
Equalized Assessed Valuation:	\$4,449,542		
Population:	881		
Employees:			
Full Time:	4		
Part Time:	3		
Salaries Paid:	\$136,759		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$371,542	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$422	\$1,148	\$618
Revenues During FY 20:	\$480,200	\$323,415	\$142,083
Expenditures During FY 20:	\$421,118	\$292,504	\$125,294
Per Capita Revenues:	\$545	\$822	\$377
Per Capita Expenditures:	\$478	\$729	\$331
Revenues over/under Expenditures:	\$59,082	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	98.52%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$414,882	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$471	\$1,241	\$667

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$8,339	\$0
Total Unreserved Funds:	\$0	\$29,469	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	(\$497,753)	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$403,586	\$20,341	\$111,977

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:	\$63,092	\$424,313	\$27,154
Per Capita Debt:	\$72	\$985	\$78
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$568,965	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$646	\$2,568	\$1,178
Revenues During FY 20:	\$340,200	\$284,688	\$100,820
Expenditures During FY 20:	\$366,725	\$271,551	\$109,230
Per Capita Revenues:	\$386	\$749	\$268
Per Capita Expenses:	\$416	\$761	\$298
Operating Income (loss):	(\$26,525)	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	152.21%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$558,182	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$634	\$2,551	\$1,214

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Elliott Village		
Unit Code:	027/015/32	County:	Ford
Fiscal Year End:	3/31/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$101,970		
Equalized Assessed Valuation:	\$3,066,080		
Population:	295		
Employees:			
Full Time:			
Part Time:	15		
Salaries Paid:	\$19,780		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$304,484	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$1,032	\$1,148	\$618
Revenues During FY 20:	\$104,827	\$323,415	\$142,083
Expenditures During FY 20:	\$83,905	\$292,504	\$125,294
Per Capita Revenues:	\$355	\$822	\$377
Per Capita Expenditures:	\$284	\$729	\$331
Revenues over/under Expenditures:	\$20,922	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	387.83%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$325,406	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$1,103	\$1,241	\$667

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$8,339	\$0
Total Unreserved Funds:	\$0	\$29,469	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$64,017	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$261,389	\$20,341	\$111,977

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	\$424,313	\$27,154
Per Capita Debt:	\$0	\$985	\$78
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$8,958	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$30	\$2,568	\$1,178
Revenues During FY 20:	\$43,906	\$284,688	\$100,820
Expenditures During FY 20:	\$46,701	\$271,551	\$109,230
Per Capita Revenues:	\$149	\$749	\$268
Per Capita Expenses:	\$158	\$761	\$298
Operating Income (loss):	(\$2,795)	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	13.20%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$6,163	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$21	\$2,551	\$1,214

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Ellis Grove Village		
Unit Code:	079/025/32	County:	Randolph
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,066,350		
Equalized Assessed Valuation:	\$2,502,942		
Population:	363		
Employees:			
Full Time:			
Part Time:	24		
Salaries Paid:	\$45,073		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$243,429	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$671	\$1,148	\$618
Revenues During FY 20:	\$214,656	\$323,415	\$142,083
Expenditures During FY 20:	\$189,440	\$292,504	\$125,294
Per Capita Revenues:	\$591	\$822	\$377
Per Capita Expenditures:	\$522	\$729	\$331
Revenues over/under Expenditures:	\$25,216	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	141.81%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$268,645	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$740	\$1,241	\$667

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$8,339	\$0
Total Unreserved Funds:	\$0	\$29,469	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$191,418	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$77,237	\$20,341	\$111,977

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:	\$70,938	\$424,313	\$27,154
Per Capita Debt:	\$195	\$985	\$78
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$905,654	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$2,495	\$2,568	\$1,178
Revenues During FY 20:	\$501,648	\$284,688	\$100,820
Expenditures During FY 20:	\$184,204	\$271,551	\$109,230
Per Capita Revenues:	\$1,382	\$749	\$268
Per Capita Expenses:	\$507	\$761	\$298
Operating Income (loss):	\$317,444	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	663.99%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$1,223,098	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$3,369	\$2,551	\$1,214

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Ellisville Village		
Unit Code:	029/045/32	County:	Fulton
Fiscal Year End:	3/31/2020		
Accounting Method:	Cash		
Appropriation or Budget:	\$15,200		
Equalized Assessed Valuation:	\$359,592		
Population:	92		
Employees:			
Full Time:			
Part Time:	6		
Salaries Paid:	\$1,335		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$35,233	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$383	\$1,148	\$618
Revenues During FY 20:	\$21,765	\$323,415	\$142,083
Expenditures During FY 20:	\$15,121	\$292,504	\$125,294
Per Capita Revenues:	\$237	\$822	\$377
Per Capita Expenditures:	\$164	\$729	\$331
Revenues over/under Expenditures:	\$6,644	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	276.95%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$41,877	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$455	\$1,241	\$667

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$41,877	\$8,339	\$0
Total Unreserved Funds:	\$0	\$29,469	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$0	\$20,341	\$111,977

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	\$424,313	\$27,154
Per Capita Debt:	\$0	\$985	\$78
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$0	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$0	\$2,568	\$1,178
Revenues During FY 20:	\$0	\$284,688	\$100,820
Expenditures During FY 20:	\$0	\$271,551	\$109,230
Per Capita Revenues:	\$0	\$749	\$268
Per Capita Expenses:	\$0	\$761	\$298
Operating Income (loss):	\$0	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	0.00%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$0	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$0	\$2,551	\$1,214

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Ellsworth Village		
Unit Code:	064/060/32	County:	McLean
Fiscal Year End:	3/31/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$413,450		
Equalized Assessed Valuation:	\$2,962,936		
Population:	197		
Employees:			
Full Time:			
Part Time:	13		
Salaries Paid:	\$19,434		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$75,464	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$383	\$1,148	\$618
Revenues During FY 20:	\$110,669	\$323,415	\$142,083
Expenditures During FY 20:	\$100,964	\$292,504	\$125,294
Per Capita Revenues:	\$562	\$822	\$377
Per Capita Expenditures:	\$513	\$729	\$331
Revenues over/under Expenditures:	\$9,705	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	81.34%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$82,123	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$417	\$1,241	\$667

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$8,339	\$0
Total Unreserved Funds:	\$0	\$29,469	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$11,789	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$76,426	\$20,341	\$111,977

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:	\$364,948	\$424,313	\$27,154
Per Capita Debt:	\$1,853	\$985	\$78
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$610,744	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$3,100	\$2,568	\$1,178
Revenues During FY 20:	\$45,396	\$284,688	\$100,820
Expenditures During FY 20:	\$80,473	\$271,551	\$109,230
Per Capita Revenues:	\$230	\$749	\$268
Per Capita Expenses:	\$408	\$761	\$298
Operating Income (loss):	(\$35,077)	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	719.14%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$578,713	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$2,938	\$2,551	\$1,214

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Elmhurst City		
Unit Code:	022/045/30	County:	Dupage
Fiscal Year End:	12/31/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$185,383,033		
Equalized Assessed Valuation:	\$2,784,173,573		
Population:	44,454		
Employees:			
Full Time:	281		
Part Time:	103		
Salaries Paid:	\$31,558,183		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$26,783,729	\$27,800,701	\$24,888,202
Per Capita Beginning Fund Balance:	\$603	\$596	\$540
Revenues During FY 20:	\$59,832,594	\$60,579,564	\$47,380,144
Expenditures During FY 20:	\$54,352,822	\$57,527,047	\$42,674,104
Per Capita Revenues:	\$1,346	\$1,193	\$1,190
Per Capita Expenditures:	\$1,223	\$1,138	\$1,113
Revenues over/under Expenditures:	\$5,479,772	\$3,052,517	\$3,395,799
Ratio of Fund Balance to Expenditures:	52.35%	60.09%	57.63%
Ending Fund Balance for FY 20:	\$28,451,179	\$30,140,627	\$27,251,330
Per Capita Ending Fund Balance:	\$640	\$648	\$601

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:	\$10,579,302	\$12,554,948	\$8,501,046
Total Unrestricted Net Assets:	(\$43,473,640)	(\$96,103,116)	(\$45,570,943)

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:	\$133,114,967	\$143,864,744	\$80,183,022
Per Capita Debt:	\$2,994	\$2,700	\$1,962
General Obligation Debt over EAV:	3.22%	3.83%	2.50%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$58,145,605	\$76,886,573	\$53,772,300
Per Capita Beginning Retained Earnings	\$1,308	\$1,532	\$1,269
Revenues During FY 20:	\$30,844,531	\$25,580,207	\$16,960,171
Expenditures During FY 20:	\$27,983,602	\$22,794,638	\$13,897,067
Per Capita Revenues:	\$694	\$492	\$359
Per Capita Expenses:	\$629	\$433	\$334
Operating Income (loss):	\$2,860,929	\$2,785,569	\$2,238,845
Ratio of Retained Earnings to Expenses:	228.27%	426.22%	397.41%
Ending Retained Earnings for FY 20:	\$63,876,845	\$78,893,253	\$57,287,887
Per Capita Ending Retained Earnings:	\$1,437	\$1,566	\$1,271

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Elmwood City
Unit Code:	072/035/30
County:	Peoria
Fiscal Year End:	6/30/2020
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$4,333,210
Equalized Assessed Valuation:	\$31,506,444
Population:	2,100
Employees:	
Full Time:	6
Part Time:	12
Salaries Paid:	\$364,683

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$623,027	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$297	\$755	\$535
Revenues During FY 20:	\$1,495,473	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$1,349,641	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$712	\$932	\$750
Per Capita Expenditures:	\$643	\$882	\$717
Revenues over/under Expenditures:	\$145,832	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	57.71%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$778,859	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$371	\$818	\$575

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,788	\$0
Total Unreserved Funds:	\$0	\$13,041	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$258,147	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$446,696	(\$7,215,508)	\$259,724

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:	\$414,727	\$14,887,139	\$3,078,846
Per Capita Debt:	\$197	\$1,854	\$836
General Obligation Debt over EAV:	0.90%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$2,977,992	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$1,418	\$1,794	\$1,388
Revenues During FY 20:	\$683,443	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$646,396	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$325	\$549	\$411
Per Capita Expenses:	\$308	\$506	\$380
Operating Income (loss):	\$37,047	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	464.89%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$3,005,039	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$1,431	\$1,837	\$1,416

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Elmwood Park Village		
Unit Code:	016/170/32	County:	Cook
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$47,790,466		
Equalized Assessed Valuation:	\$525,415,273		
Population:	24,098		
Employees:			
	Full Time:	121	
	Part Time:	216	
	Salaries Paid:	\$11,129,024	

Blended Component Units
Number Submitted = 2
Fire Pension
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$13,769,242	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$571	\$755	\$535
Revenues During FY 20:	\$26,452,777	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$24,861,412	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$1,098	\$932	\$750
Per Capita Expenditures:	\$1,032	\$882	\$717
Revenues over/under Expenditures:	\$1,591,365	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	56.55%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$14,059,476	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$583	\$818	\$575

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,788	\$0
Total Unreserved Funds:	\$0	\$13,041	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,954,121	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	(\$48,770,178)	(\$7,215,508)	\$259,724

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:	\$117,057,481	\$14,887,139	\$3,078,846
Per Capita Debt:	\$4,858	\$1,854	\$836
General Obligation Debt over EAV:	4.03%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$8,164,981	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$339	\$1,794	\$1,388
Revenues During FY 20:	\$9,040,917	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$7,203,849	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$375	\$549	\$411
Per Capita Expenses:	\$299	\$506	\$380
Operating Income (loss):	\$1,837,068	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	107.88%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$7,771,714	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$323	\$1,837	\$1,416

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Elsah Village		
Unit Code:	042/010/32	County:	Jersey
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$301,201		
Equalized Assessed Valuation:	\$5,036,075		
Population:	606		
Employees:			
Full Time:			
Part Time:	21		
Salaries Paid:	\$86,160		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$251,281	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$415	\$1,148	\$618
Revenues During FY 20:	\$276,497	\$323,415	\$142,083
Expenditures During FY 20:	\$279,975	\$292,504	\$125,294
Per Capita Revenues:	\$456	\$822	\$377
Per Capita Expenditures:	\$462	\$729	\$331
Revenues over/under Expenditures:	(\$3,478)	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	88.51%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$247,803	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$409	\$1,241	\$667

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$8,339	\$0
Total Unreserved Funds:	\$0	\$29,469	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$40,787	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$207,016	\$20,341	\$111,977

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	\$424,313	\$27,154
Per Capita Debt:	\$0	\$985	\$78
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$0	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$0	\$2,568	\$1,178
Revenues During FY 20:	\$0	\$284,688	\$100,820
Expenditures During FY 20:	\$0	\$271,551	\$109,230
Per Capita Revenues:	\$0	\$749	\$268
Per Capita Expenses:	\$0	\$761	\$298
Operating Income (loss):	\$0	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	0.00%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$0	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$0	\$2,551	\$1,214

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Elvaston Village		
Unit Code:	034/040/32	County:	Hancock
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$107,125		
Equalized Assessed Valuation:	\$1,278,832		
Population:	154		
Employees:			
Full Time:			
Part Time:	8		
Salaries Paid:	\$11,490		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$156,856	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$1,019	\$1,148	\$618
Revenues During FY 20:	\$41,720	\$323,415	\$142,083
Expenditures During FY 20:	\$32,484	\$292,504	\$125,294
Per Capita Revenues:	\$271	\$822	\$377
Per Capita Expenditures:	\$211	\$729	\$331
Revenues over/under Expenditures:	\$9,236	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	511.30%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$166,092	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$1,079	\$1,241	\$667

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$8,339	\$0
Total Unreserved Funds:	\$0	\$29,469	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$14,824	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$151,268	\$20,341	\$111,977

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:	\$30,000	\$424,313	\$27,154
Per Capita Debt:	\$195	\$985	\$78
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$347,092	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$2,254	\$2,568	\$1,178
Revenues During FY 20:	\$35,449	\$284,688	\$100,820
Expenditures During FY 20:	\$50,323	\$271,551	\$109,230
Per Capita Revenues:	\$230	\$749	\$268
Per Capita Expenses:	\$327	\$761	\$298
Operating Income (loss):	(\$14,874)	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	660.17%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$332,218	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$2,157	\$2,551	\$1,214

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Elwood Village		
Unit Code:	099/040/32	County:	Will
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$20,764,679		
Equalized Assessed Valuation:	\$73,158,362		
Population:	2,258		
Employees:			
Full Time:	22		
Part Time:	9		
Salaries Paid:	\$1,828,410		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$4,426,770	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$1,960	\$755	\$535
Revenues During FY 20:	\$3,986,655	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$3,672,568	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$1,766	\$932	\$750
Per Capita Expenditures:	\$1,626	\$882	\$717
Revenues over/under Expenditures:	\$314,087	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	147.04%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$5,400,100	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$2,392	\$818	\$575

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,788	\$0
Total Unreserved Funds:	\$0	\$13,041	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,170,096	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	(\$168,688,808)	(\$7,215,508)	\$259,724

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:	\$108,398,845	\$14,887,139	\$3,078,846
Per Capita Debt:	\$48,007	\$1,854	\$836
General Obligation Debt over EAV:	31.90%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$2,528,868	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$1,120	\$1,794	\$1,388
Revenues During FY 20:	\$959,098	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$1,488,641	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$425	\$549	\$411
Per Capita Expenses:	\$659	\$506	\$380
Operating Income (loss):	(\$529,543)	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	134.31%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$1,999,325	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$885	\$1,837	\$1,416

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Emden Village		
Unit Code:	054/025/32	County:	Logan
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$410,000		
Equalized Assessed Valuation:	\$7,431,825		
Population:	482		
Employees:			
	Full Time:		
	Part Time:	16	
	Salaries Paid:	\$59,419	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$238,960	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$496	\$1,148	\$618
Revenues During FY 20:	\$146,132	\$323,415	\$142,083
Expenditures During FY 20:	\$116,589	\$292,504	\$125,294
Per Capita Revenues:	\$303	\$822	\$377
Per Capita Expenditures:	\$242	\$729	\$331
Revenues over/under Expenditures:	\$29,543	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	230.30%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$268,503	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$557	\$1,241	\$667

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$8,339	\$0
Total Unreserved Funds:	\$0	\$29,469	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$23,138	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$245,365	\$20,341	\$111,977

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	\$424,313	\$27,154
Per Capita Debt:	\$0	\$985	\$78
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$316,235	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$656	\$2,568	\$1,178
Revenues During FY 20:	\$82,983	\$284,688	\$100,820
Expenditures During FY 20:	\$74,652	\$271,551	\$109,230
Per Capita Revenues:	\$172	\$749	\$268
Per Capita Expenses:	\$155	\$761	\$298
Operating Income (loss):	\$8,331	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	434.77%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$324,566	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$673	\$2,551	\$1,214

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Energy Village
Unit Code:	100/040/32
County:	Williamson
Fiscal Year End:	4/30/2020
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$1,976,600
Equalized Assessed Valuation:	\$13,511,080
Population:	1,200
Employees:	
Full Time:	10
Part Time:	11
Salaries Paid:	\$508,211

Blended Component Units
Number Submitted = 1 Volunteer Fire

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$183,590	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$153	\$755	\$535
Revenues During FY 20:	\$843,277	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$869,967	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$703	\$932	\$750
Per Capita Expenditures:	\$725	\$882	\$717
Revenues over/under Expenditures:	(\$26,690)	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	18.04%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$156,900	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$131	\$818	\$575

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,788	\$0
Total Unreserved Funds:	\$0	\$13,041	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$161,466	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	(\$50,930)	(\$7,215,508)	\$259,724

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:	\$1,621,764	\$14,887,139	\$3,078,846
Per Capita Debt:	\$1,351	\$1,854	\$836
General Obligation Debt over EAV:	3.12%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$1,302,813	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$1,086	\$1,794	\$1,388
Revenues During FY 20:	\$419,101	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$523,886	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$349	\$549	\$411
Per Capita Expenses:	\$437	\$506	\$380
Operating Income (loss):	(\$104,785)	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	240.99%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$1,262,518	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$1,052	\$1,837	\$1,416

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Enfield Village		
Unit Code:	097/025/32	County:	White
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,296,930		
Equalized Assessed Valuation:	\$2,874,046		
Population:	592		
Employees:			
Full Time:		4	
Part Time:		1	
Salaries Paid:	\$161,541		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$357,798	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$604	\$1,148	\$618
Revenues During FY 20:	\$272,477	\$323,415	\$142,083
Expenditures During FY 20:	\$202,830	\$292,504	\$125,294
Per Capita Revenues:	\$460	\$822	\$377
Per Capita Expenditures:	\$343	\$729	\$331
Revenues over/under Expenditures:	\$69,647	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	202.50%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$410,735	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$694	\$1,241	\$667

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$8,339	\$0
Total Unreserved Funds:	\$0	\$29,469	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$292,603	\$206,106	\$40,200
Total Unrestricted Net Assets:	(\$56,450)	\$20,341	\$111,977

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:	\$32,500	\$424,313	\$27,154
Per Capita Debt:	\$55	\$985	\$78
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$683,660	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$1,155	\$2,568	\$1,178
Revenues During FY 20:	\$469,696	\$284,688	\$100,820
Expenditures During FY 20:	\$450,244	\$271,551	\$109,230
Per Capita Revenues:	\$793	\$749	\$268
Per Capita Expenses:	\$761	\$761	\$298
Operating Income (loss):	\$19,452	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	156.16%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$703,112	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$1,188	\$2,551	\$1,214

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Equality Village		
Unit Code:	030/010/32	County:	Gallatin
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$75,413		
Equalized Assessed Valuation:	\$1,067,758		
Population:	539		
Employees:			
Full Time:	7		
Part Time:	28		
Salaries Paid:	\$182,933		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$247,511	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$459	\$1,148	\$618
Revenues During FY 20:	\$510,467	\$323,415	\$142,083
Expenditures During FY 20:	\$460,190	\$292,504	\$125,294
Per Capita Revenues:	\$947	\$822	\$377
Per Capita Expenditures:	\$854	\$729	\$331
Revenues over/under Expenditures:	\$50,277	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	64.71%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$297,788	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$552	\$1,241	\$667

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$8,339	\$0
Total Unreserved Funds:	\$0	\$29,469	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$239,643	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$58,145	\$20,341	\$111,977

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:	\$1,604,640	\$424,313	\$27,154
Per Capita Debt:	\$2,977	\$985	\$78
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$1,851,432	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$3,435	\$2,568	\$1,178
Revenues During FY 20:	\$521,074	\$284,688	\$100,820
Expenditures During FY 20:	\$626,432	\$271,551	\$109,230
Per Capita Revenues:	\$967	\$749	\$268
Per Capita Expenses:	\$1,162	\$761	\$298
Operating Income (loss):	(\$105,358)	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	278.73%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$1,746,074	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$3,239	\$2,551	\$1,214

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Erie Village		
Unit Code:	098/025/32	County:	Whiteside
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$4,047,870		
Equalized Assessed Valuation:	\$22,397,221		
Population:	1,602		
Employees:			
Full Time:	8		
Part Time:	19		
Salaries Paid:	\$436,584		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$653,974	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$408	\$755	\$535
Revenues During FY 20:	\$1,005,282	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$910,449	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$628	\$932	\$750
Per Capita Expenditures:	\$568	\$882	\$717
Revenues over/under Expenditures:	\$94,833	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	84.91%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$773,017	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$483	\$818	\$575

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,788	\$0
Total Unreserved Funds:	\$0	\$13,041	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$108,953	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$664,063	(\$7,215,508)	\$259,724

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:	\$1,805,693	\$14,887,139	\$3,078,846
Per Capita Debt:	\$1,127	\$1,854	\$836
General Obligation Debt over EAV:	0.00%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$2,104,090	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$1,313	\$1,794	\$1,388
Revenues During FY 20:	\$693,155	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$534,337	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$433	\$549	\$411
Per Capita Expenses:	\$334	\$506	\$380
Operating Income (loss):	\$158,818	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	424.12%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$2,266,221	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$1,415	\$1,837	\$1,416

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Essex Village		
Unit Code:	046/040/32	County:	Kankakee
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$413,095		
Equalized Assessed Valuation:	\$16,420,996		
Population:	764		
Employees:			
Full Time:			
Part Time:	5		
Salaries Paid:	\$47,972		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$363,110	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$475	\$1,148	\$618
Revenues During FY 20:	\$202,314	\$323,415	\$142,083
Expenditures During FY 20:	\$185,879	\$292,504	\$125,294
Per Capita Revenues:	\$265	\$822	\$377
Per Capita Expenditures:	\$243	\$729	\$331
Revenues over/under Expenditures:	\$16,435	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	204.19%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$379,545	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$497	\$1,241	\$667

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$8,339	\$0
Total Unreserved Funds:	\$0	\$29,469	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$151,353	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$228,192	\$20,341	\$111,977

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:	\$489,350	\$424,313	\$27,154
Per Capita Debt:	\$641	\$985	\$78
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$4,718,411	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$6,176	\$2,568	\$1,178
Revenues During FY 20:	\$163,196	\$284,688	\$100,820
Expenditures During FY 20:	\$208,558	\$271,551	\$109,230
Per Capita Revenues:	\$214	\$749	\$268
Per Capita Expenses:	\$273	\$761	\$298
Operating Income (loss):	(\$45,362)	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	2,240.65%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$4,673,049	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$6,117	\$2,551	\$1,214

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Eureka City		
Unit Code:	102/030/30	County:	Woodford
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$5,144,277		
Equalized Assessed Valuation:	\$74,792,713		
Population:	5,283		
Employees:			
Full Time:		16	
Part Time:		27	
Salaries Paid:		\$1,103,781	

Blended Component Units

Number Submitted = 1
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$4,437,044	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$840	\$755	\$535
Revenues During FY 20:	\$2,585,919	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$3,223,661	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$489	\$932	\$750
Per Capita Expenditures:	\$610	\$882	\$717
Revenues over/under Expenditures:	(\$637,742)	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	117.86%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$3,799,302	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$719	\$818	\$575

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,788	\$0
Total Unreserved Funds:	\$0	\$13,041	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$533,144	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$3,266,158	(\$7,215,508)	\$259,724

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:	\$97,000	\$14,887,139	\$3,078,846
Per Capita Debt:	\$18	\$1,854	\$836
General Obligation Debt over EAV:	0.13%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$7,940,964	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$1,503	\$1,794	\$1,388
Revenues During FY 20:	\$1,827,644	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$1,522,359	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$346	\$549	\$411
Per Capita Expenses:	\$288	\$506	\$380
Operating Income (loss):	\$305,285	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	541.68%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$8,246,249	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$1,561	\$1,837	\$1,416

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Evanston City		
Unit Code:	016/175/30	County:	Cook
Fiscal Year End:	12/31/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$329,182,008		
Equalized Assessed Valuation:	\$3,432,148,547		
Population:	73,473		
Employees:			
Full Time:	693		
Part Time:	185		
Salaries Paid:	\$72,376,743		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$24,616,293	\$27,800,701	\$24,888,202
Per Capita Beginning Fund Balance:	\$335	\$596	\$540
Revenues During FY 20:	\$119,277,563	\$60,579,564	\$47,380,144
Expenditures During FY 20:	\$119,461,140	\$57,527,047	\$42,674,104
Per Capita Revenues:	\$1,623	\$1,193	\$1,190
Per Capita Expenditures:	\$1,626	\$1,138	\$1,113
Revenues over/under Expenditures:	(\$183,577)	\$3,052,517	\$3,395,799
Ratio of Fund Balance to Expenditures:	24.17%	60.09%	57.63%
Ending Fund Balance for FY 20:	\$28,868,290	\$30,140,627	\$27,251,330
Per Capita Ending Fund Balance:	\$393	\$648	\$601

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:	\$19,843,337	\$12,554,948	\$8,501,046
Total Unrestricted Net Assets:	(\$199,044,467)	(\$96,103,116)	(\$45,570,943)

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:	\$483,338,022	\$143,864,744	\$80,183,022
Per Capita Debt:	\$6,578	\$2,700	\$1,962
General Obligation Debt over EAV:	5.41%	3.83%	2.50%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$298,905,874	\$76,886,573	\$53,772,300
Per Capita Beginning Retained Earnings	\$4,068	\$1,532	\$1,269
Revenues During FY 20:	\$47,556,252	\$25,580,207	\$16,960,171
Expenditures During FY 20:	\$34,705,122	\$22,794,638	\$13,897,067
Per Capita Revenues:	\$647	\$492	\$359
Per Capita Expenses:	\$472	\$433	\$334
Operating Income (loss):	\$12,851,130	\$2,785,569	\$2,238,845
Ratio of Retained Earnings to Expenses:	866.34%	426.22%	397.41%
Ending Retained Earnings for FY 20:	\$300,665,977	\$78,893,253	\$57,287,887
Per Capita Ending Retained Earnings:	\$4,092	\$1,566	\$1,271

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Evansville Village		
Unit Code:	079/030/32	County:	Randolph
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$4,059,600		
Equalized Assessed Valuation:	\$6,518,836		
Population:	701		
Employees:			
Full Time:	3		
Part Time:	17		
Salaries Paid:	\$152,224		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$335,069	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$478	\$1,148	\$618
Revenues During FY 20:	\$336,230	\$323,415	\$142,083
Expenditures During FY 20:	\$275,745	\$292,504	\$125,294
Per Capita Revenues:	\$480	\$822	\$377
Per Capita Expenditures:	\$393	\$729	\$331
Revenues over/under Expenditures:	\$60,485	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	143.45%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$395,554	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$564	\$1,241	\$667

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$8,339	\$0
Total Unreserved Funds:	\$0	\$29,469	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$148,884	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$246,670	\$20,341	\$111,977

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:	\$273,728	\$424,313	\$27,154
Per Capita Debt:	\$390	\$985	\$78
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$496,991	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$709	\$2,568	\$1,178
Revenues During FY 20:	\$238,174	\$284,688	\$100,820
Expenditures During FY 20:	\$223,365	\$271,551	\$109,230
Per Capita Revenues:	\$340	\$749	\$268
Per Capita Expenses:	\$319	\$761	\$298
Operating Income (loss):	\$14,809	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	229.13%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$511,800	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$730	\$2,551	\$1,214

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Evergreen Park Village		
Unit Code:	016/180/32	County:	Cook
Fiscal Year End:	10/31/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$39,896,853		
Equalized Assessed Valuation:	\$412,176,856		
Population:	19,852		
Employees:			
Full Time:		136	
Part Time:		319	
Salaries Paid:		\$15,449,070	

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:	\$13,989,893	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$705	\$755	\$535
Revenues During FY 20:	\$33,440,842	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$28,430,435	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$1,685	\$932	\$750
Per Capita Expenditures:	\$1,432	\$882	\$717
Revenues over/under Expenditures:	\$5,010,407	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	59.05%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$16,787,832	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$846	\$818	\$575

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,788	\$0
Total Unreserved Funds:	\$0	\$13,041	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$12,785,692	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	(\$17,887,772)	(\$7,215,508)	\$259,724

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:	\$39,951,059	\$14,887,139	\$3,078,846
Per Capita Debt:	\$2,012	\$1,854	\$836
General Obligation Debt over EAV:	5.87%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$9,339,883	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$470	\$1,794	\$1,388
Revenues During FY 20:	\$6,993,533	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$6,595,456	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$352	\$549	\$411
Per Capita Expenses:	\$332	\$506	\$380
Operating Income (loss):	\$398,077	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	142.31%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$9,385,991	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$473	\$1,837	\$1,416

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Ewing Village		
Unit Code:	028/025/32	County:	Franklin
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$200,000		
Equalized Assessed Valuation:	\$960,000		
Population:	320		
Employees:			
Full Time:			
Part Time:	5		
Salaries Paid:	\$16,925		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$168,397	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$526	\$1,148	\$618
Revenues During FY 20:	\$83,222	\$323,415	\$142,083
Expenditures During FY 20:	\$69,109	\$292,504	\$125,294
Per Capita Revenues:	\$260	\$822	\$377
Per Capita Expenditures:	\$216	\$729	\$331
Revenues over/under Expenditures:	\$14,113	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	264.09%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$182,510	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$570	\$1,241	\$667

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$8,339	\$0
Total Unreserved Funds:	\$0	\$29,469	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,017	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$175,495	\$20,341	\$111,977

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	\$424,313	\$27,154
Per Capita Debt:	\$0	\$985	\$78
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$275,607	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$861	\$2,568	\$1,178
Revenues During FY 20:	\$58,273	\$284,688	\$100,820
Expenditures During FY 20:	\$56,425	\$271,551	\$109,230
Per Capita Revenues:	\$182	\$749	\$268
Per Capita Expenses:	\$176	\$761	\$298
Operating Income (loss):	\$1,848	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	491.72%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$277,455	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$867	\$2,551	\$1,214

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Fairbury City		
Unit Code:	053/040/30	County:	Livingston
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$8,254,150		
Equalized Assessed Valuation:	\$54,211,035		
Population:	3,625		
Employees:			
Full Time:	32		
Part Time:	92		
Salaries Paid:	\$1,467,656		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$1,652,581	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$456	\$755	\$535
Revenues During FY 20:	\$3,125,939	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$2,359,477	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$862	\$932	\$750
Per Capita Expenditures:	\$651	\$882	\$717
Revenues over/under Expenditures:	\$766,462	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	102.52%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$2,419,043	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$667	\$818	\$575

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,788	\$0
Total Unreserved Funds:	\$0	\$13,041	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,103,571	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$1,315,472	(\$7,215,508)	\$259,724

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:	\$15,832,368	\$14,887,139	\$3,078,846
Per Capita Debt:	\$4,368	\$1,854	\$836
General Obligation Debt over EAV:	0.68%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$14,143,541	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$3,902	\$1,794	\$1,388
Revenues During FY 20:	\$3,463,167	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$1,231,755	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$955	\$549	\$411
Per Capita Expenses:	\$340	\$506	\$380
Operating Income (loss):	\$2,231,412	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	1,329.40%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$16,374,953	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$4,517	\$1,837	\$1,416

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Fairfield City		
Unit Code:	096/015/30	County:	Wayne
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$25,650,137		
Equalized Assessed Valuation:	\$42,067,072		
Population:	4,981		
Employees:			
Full Time:	70		
Part Time:	30		
Salaries Paid:	\$4,064,421		

Blended Component Units

Number Submitted = 2
 Development Commission
 Library

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$4,772,049	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$958	\$755	\$535
Revenues During FY 20:	\$4,803,153	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$6,752,427	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$964	\$932	\$750
Per Capita Expenditures:	\$1,356	\$882	\$717
Revenues over/under Expenditures:	(\$1,949,274)	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	42.62%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$2,877,940	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$578	\$818	\$575

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,788	\$0
Total Unreserved Funds:	\$0	\$13,041	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,672,906	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	(\$1,155,103)	(\$7,215,508)	\$259,724

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:	\$16,553,600	\$14,887,139	\$3,078,846
Per Capita Debt:	\$3,323	\$1,854	\$836
General Obligation Debt over EAV:	23.00%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$13,872,864	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$2,785	\$1,794	\$1,388
Revenues During FY 20:	\$12,509,183	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$11,440,594	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$2,511	\$549	\$411
Per Capita Expenses:	\$2,297	\$506	\$380
Operating Income (loss):	\$1,068,589	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	131.29%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$15,020,719	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$3,016	\$1,837	\$1,416

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Fairmont City Village		
Unit Code:	088/055/32	County:	St. Clair
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$7,867,000		
Equalized Assessed Valuation:	\$17,609,110		
Population:	2,298		
Employees:			
Full Time:	14		
Part Time:	25		
Salaries Paid:	\$1,231,255		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$3,034,083	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$1,320	\$755	\$535
Revenues During FY 20:	\$3,033,185	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$3,122,571	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$1,320	\$932	\$750
Per Capita Expenditures:	\$1,359	\$882	\$717
Revenues over/under Expenditures:	(\$89,386)	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	94.30%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$2,944,697	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$1,281	\$818	\$575

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,788	\$0
Total Unreserved Funds:	\$0	\$13,041	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,976,816	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$967,881	(\$7,215,508)	\$259,724

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:	\$105,089	\$14,887,139	\$3,078,846
Per Capita Debt:	\$46	\$1,854	\$836
General Obligation Debt over EAV:	0.00%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$1,274,335	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$555	\$1,794	\$1,388
Revenues During FY 20:	\$140,785	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$111,601	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$61	\$549	\$411
Per Capita Expenses:	\$49	\$506	\$380
Operating Income (loss):	\$29,184	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	1,168.02%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$1,303,519	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$567	\$1,837	\$1,416

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Fairmount Village		
Unit Code:	092/035/32	County:	Vermilion
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$550,474		
Equalized Assessed Valuation:	\$4,386,432		
Population:	642		
Employees:			
Full Time:			
Part Time:	16		
Salaries Paid:	\$84,375		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$427,313	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$666	\$1,148	\$618
Revenues During FY 20:	\$222,544	\$323,415	\$142,083
Expenditures During FY 20:	\$187,979	\$292,504	\$125,294
Per Capita Revenues:	\$347	\$822	\$377
Per Capita Expenditures:	\$293	\$729	\$331
Revenues over/under Expenditures:	\$34,565	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	245.71%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$461,878	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$719	\$1,241	\$667

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$8,339	\$0
Total Unreserved Funds:	\$0	\$29,469	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$54,941	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$761,838	\$20,341	\$111,977

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	\$424,313	\$27,154
Per Capita Debt:	\$0	\$985	\$78
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$132,005	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$206	\$2,568	\$1,178
Revenues During FY 20:	\$83,513	\$284,688	\$100,820
Expenditures During FY 20:	\$58,994	\$271,551	\$109,230
Per Capita Revenues:	\$130	\$749	\$268
Per Capita Expenses:	\$92	\$761	\$298
Operating Income (loss):	\$24,519	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	265.32%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$156,524	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$244	\$2,551	\$1,214

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Fairview Heights City		
Unit Code:	088/060/30	County:	St. Clair
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$34,167,508		
Equalized Assessed Valuation:	\$388,674,034		
Population:	16,303		
Employees:			
	Full Time:	100	
	Part Time:	17	
	Salaries Paid:	\$9,135,694	

Blended Component Units
Number Submitted = 1
Library

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$17,703,776	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$1,086	\$755	\$535
Revenues During FY 20:	\$23,276,534	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$25,395,718	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$1,428	\$932	\$750
Per Capita Expenditures:	\$1,558	\$882	\$717
Revenues over/under Expenditures:	(\$2,119,184)	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	61.37%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$15,584,592	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$956	\$818	\$575

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,788	\$0
Total Unreserved Funds:	\$0	\$13,041	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,822,694	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	(\$16,917,777)	(\$7,215,508)	\$259,724

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:	\$17,035,000	\$14,887,139	\$3,078,846
Per Capita Debt:	\$1,045	\$1,854	\$836
General Obligation Debt over EAV:	4.38%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$0	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$0	\$1,794	\$1,388
Revenues During FY 20:	\$0	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$0	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$0	\$549	\$411
Per Capita Expenses:	\$0	\$506	\$380
Operating Income (loss):	\$0	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	0.00%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$0	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$0	\$1,837	\$1,416

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Farina Village		
Unit Code:	026/020/32	County:	Fayette
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,986,550		
Equalized Assessed Valuation:	\$6,436,247		
Population:	600		
Employees:			
Full Time:	5		
Part Time:	21		
Salaries Paid:	\$270,855		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$969,457	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$1,616	\$1,148	\$618
Revenues During FY 20:	\$645,536	\$323,415	\$142,083
Expenditures During FY 20:	\$787,418	\$292,504	\$125,294
Per Capita Revenues:	\$1,076	\$822	\$377
Per Capita Expenditures:	\$1,312	\$729	\$331
Revenues over/under Expenditures:	(\$141,882)	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	91.73%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$722,295	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$1,204	\$1,241	\$667

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$8,339	\$0
Total Unreserved Funds:	\$0	\$29,469	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$277,046	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$445,249	\$20,341	\$111,977

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:	\$59,801	\$424,313	\$27,154
Per Capita Debt:	\$100	\$985	\$78
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$3,529,506	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$5,883	\$2,568	\$1,178
Revenues During FY 20:	\$805,506	\$284,688	\$100,820
Expenditures During FY 20:	\$580,086	\$271,551	\$109,230
Per Capita Revenues:	\$1,343	\$749	\$268
Per Capita Expenses:	\$967	\$761	\$298
Operating Income (loss):	\$225,420	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	665.45%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$3,860,206	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$6,434	\$2,551	\$1,214

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Farmer City City		
Unit Code:	020/020/30	County:	Dewitt
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$13,813,307		
Equalized Assessed Valuation:	\$27,331,632		
Population:	1,941		
Employees:			
Full Time:	23		
Part Time:	32		
Salaries Paid:	\$1,150,587		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$2,931,187	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$1,510	\$755	\$535
Revenues During FY 20:	\$2,095,461	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$4,480,215	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$1,080	\$932	\$750
Per Capita Expenditures:	\$2,308	\$882	\$717
Revenues over/under Expenditures:	(\$2,384,754)	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	54.33%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$2,434,178	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$1,254	\$818	\$575

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,788	\$0
Total Unreserved Funds:	\$0	\$13,041	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,923,448	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$88,999	(\$7,215,508)	\$259,724

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:	\$4,795,000	\$14,887,139	\$3,078,846
Per Capita Debt:	\$2,470	\$1,854	\$836
General Obligation Debt over EAV:	0.38%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$6,401,308	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$3,298	\$1,794	\$1,388
Revenues During FY 20:	\$3,380,201	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$3,835,375	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$1,741	\$549	\$411
Per Capita Expenses:	\$1,976	\$506	\$380
Operating Income (loss):	(\$455,174)	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	146.38%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$5,614,352	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$2,893	\$1,837	\$1,416

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Farmersville Village		
Unit Code:	068/030/32	County:	Montgomery
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,184,000		
Equalized Assessed Valuation:	\$8,643,108		
Population:	671		
Employees:			
Full Time:	3		
Part Time:	6		
Salaries Paid:	\$231,306		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$137,311	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$205	\$1,148	\$618
Revenues During FY 20:	\$438,678	\$323,415	\$142,083
Expenditures During FY 20:	\$379,420	\$292,504	\$125,294
Per Capita Revenues:	\$654	\$822	\$377
Per Capita Expenditures:	\$565	\$729	\$331
Revenues over/under Expenditures:	\$59,258	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	34.34%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$130,277	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$194	\$1,241	\$667

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$8,339	\$0
Total Unreserved Funds:	\$0	\$29,469	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$29,376	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$100,901	\$20,341	\$111,977

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:	\$409,667	\$424,313	\$27,154
Per Capita Debt:	\$611	\$985	\$78
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$564,563	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$841	\$2,568	\$1,178
Revenues During FY 20:	\$225,965	\$284,688	\$100,820
Expenditures During FY 20:	\$276,365	\$271,551	\$109,230
Per Capita Revenues:	\$337	\$749	\$268
Per Capita Expenses:	\$412	\$761	\$298
Operating Income (loss):	(\$50,400)	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	210.03%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$580,455	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$865	\$2,551	\$1,214

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Farmington City		
Unit Code:	029/055/30	County:	Fulton
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,634,689		
Equalized Assessed Valuation:	\$21,739,074		
Population:	2,280		
Employees:			
	Full Time:		16
	Part Time:		13
	Salaries Paid:		\$639,601

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$1,708,044	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$749	\$755	\$535
Revenues During FY 20:	\$2,120,959	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$2,039,268	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$930	\$932	\$750
Per Capita Expenditures:	\$894	\$882	\$717
Revenues over/under Expenditures:	\$81,691	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	96.26%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$1,962,959	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$861	\$818	\$575

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,788	\$0
Total Unreserved Funds:	\$0	\$13,041	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$806,244	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$423,600	(\$7,215,508)	\$259,724

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:	\$582,077	\$14,887,139	\$3,078,846
Per Capita Debt:	\$255	\$1,854	\$836
General Obligation Debt over EAV:	1.88%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$3,153,845	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$1,383	\$1,794	\$1,388
Revenues During FY 20:	\$613,937	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$589,893	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$269	\$549	\$411
Per Capita Expenses:	\$259	\$506	\$380
Operating Income (loss):	\$24,044	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	539.09%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$3,180,039	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$1,395	\$1,837	\$1,416

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Fayetteville Village		
Unit Code:	088/065/32	County:	St. Clair
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,521,421		
Equalized Assessed Valuation:	\$2,779,237		
Population:	328		
Employees:			
Full Time:			
Part Time:	28		
Salaries Paid:	\$108,588		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$193,269	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$589	\$1,148	\$618
Revenues During FY 20:	\$221,804	\$323,415	\$142,083
Expenditures During FY 20:	\$351,715	\$292,504	\$125,294
Per Capita Revenues:	\$676	\$822	\$377
Per Capita Expenditures:	\$1,072	\$729	\$331
Revenues over/under Expenditures:	(\$129,911)	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	18.01%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$63,358	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$193	\$1,241	\$667

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$8,339	\$0
Total Unreserved Funds:	\$0	\$29,469	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$252,952	\$206,106	\$40,200
Total Unrestricted Net Assets:	(\$11,424)	\$20,341	\$111,977

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:	\$1,903,208	\$424,313	\$27,154
Per Capita Debt:	\$5,802	\$985	\$78
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$1,817,323	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$5,541	\$2,568	\$1,178
Revenues During FY 20:	\$241,205	\$284,688	\$100,820
Expenditures During FY 20:	\$330,624	\$271,551	\$109,230
Per Capita Revenues:	\$735	\$749	\$268
Per Capita Expenses:	\$1,008	\$761	\$298
Operating Income (loss):	(\$89,419)	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	522.62%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$1,727,904	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$5,268	\$2,551	\$1,214

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Ferris Village		
Unit Code:	034/045/32	County:	Hancock
Fiscal Year End:	6/30/2020		
Accounting Method:	Cash		
Appropriation or Budget:	\$77,865		
Equalized Assessed Valuation:	\$1,247,847		
Population:	152		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$73,260	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$482	\$1,148	\$618
Revenues During FY 20:	\$40,392	\$323,415	\$142,083
Expenditures During FY 20:	\$49,820	\$292,504	\$125,294
Per Capita Revenues:	\$266	\$822	\$377
Per Capita Expenditures:	\$328	\$729	\$331
Revenues over/under Expenditures:	(\$9,428)	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	128.13%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$63,832	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$420	\$1,241	\$667

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$13,826	\$8,339	\$0
Total Unreserved Funds:	\$50,005	\$29,469	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$0	\$20,341	\$111,977

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	\$424,313	\$27,154
Per Capita Debt:	\$0	\$985	\$78
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$0	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$0	\$2,568	\$1,178
Revenues During FY 20:	\$0	\$284,688	\$100,820
Expenditures During FY 20:	\$0	\$271,551	\$109,230
Per Capita Revenues:	\$0	\$749	\$268
Per Capita Expenses:	\$0	\$761	\$298
Operating Income (loss):	\$0	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	0.00%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$0	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$0	\$2,551	\$1,214

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Fidelity Village		
Unit Code:	042/015/32	County:	Jersey
Fiscal Year End:	6/30/2020		
Accounting Method:	Cash		
Appropriation or Budget:	\$34,600		
Equalized Assessed Valuation:	\$204,167		
Population:	114		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$47,227	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$414	\$1,148	\$618
Revenues During FY 20:	\$24,934	\$323,415	\$142,083
Expenditures During FY 20:	\$60,491	\$292,504	\$125,294
Per Capita Revenues:	\$219	\$822	\$377
Per Capita Expenditures:	\$531	\$729	\$331
Revenues over/under Expenditures:	(\$35,557)	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	19.29%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$11,670	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$102	\$1,241	\$667

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$8,339	\$0
Total Unreserved Funds:	\$0	\$29,469	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$0	\$20,341	\$111,977

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	\$424,313	\$27,154
Per Capita Debt:	\$0	\$985	\$78
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$0	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$0	\$2,568	\$1,178
Revenues During FY 20:	\$0	\$284,688	\$100,820
Expenditures During FY 20:	\$0	\$271,551	\$109,230
Per Capita Revenues:	\$0	\$749	\$268
Per Capita Expenses:	\$0	\$761	\$298
Operating Income (loss):	\$0	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	0.00%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$0	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$0	\$2,551	\$1,214

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Fieldon Village														
Unit Code:	042/020/32	County:	Jersey												
Fiscal Year End:	4/30/2020														
Accounting Method:	Cash With Assets														
Appropriation or Budget:	\$108,331														
Equalized Assessed Valuation:	\$2,021,686														
Population:	239														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:	\$		
Full Time:															
Part Time:															
Salaries Paid:	\$														

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$471,269	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$1,972	\$1,148	\$618
Revenues During FY 20:	\$81,350	\$323,415	\$142,083
Expenditures During FY 20:	\$48,648	\$292,504	\$125,294
Per Capita Revenues:	\$340	\$822	\$377
Per Capita Expenditures:	\$204	\$729	\$331
Revenues over/under Expenditures:	\$32,702	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	1,035.95%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$503,971	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$2,109	\$1,241	\$667

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$8,339	\$0
Total Unreserved Funds:	\$0	\$29,469	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$19,611	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$484,360	\$20,341	\$111,977

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	\$424,313	\$27,154
Per Capita Debt:	\$0	\$985	\$78
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$290,972	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$1,217	\$2,568	\$1,178
Revenues During FY 20:	\$68,036	\$284,688	\$100,820
Expenditures During FY 20:	\$59,683	\$271,551	\$109,230
Per Capita Revenues:	\$285	\$749	\$268
Per Capita Expenses:	\$250	\$761	\$298
Operating Income (loss):	\$8,353	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	501.52%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$299,325	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$1,252	\$2,551	\$1,214

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Fillmore Village		
Unit Code:	068/035/32	County:	Montgomery
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$511,308		
Equalized Assessed Valuation:	\$1,684,268		
Population:	330		
Employees:			
Full Time:	1		
Part Time:	2		
Salaries Paid:	\$61,430		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$20,845	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$63	\$1,148	\$618
Revenues During FY 20:	\$129,974	\$323,415	\$142,083
Expenditures During FY 20:	\$107,607	\$292,504	\$125,294
Per Capita Revenues:	\$394	\$822	\$377
Per Capita Expenditures:	\$326	\$729	\$331
Revenues over/under Expenditures:	\$22,367	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	40.16%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$43,212	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$131	\$1,241	\$667

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$8,339	\$0
Total Unreserved Funds:	\$0	\$29,469	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$10,568	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$32,644	\$20,341	\$111,977

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:	\$265,000	\$424,313	\$27,154
Per Capita Debt:	\$803	\$985	\$78
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$619,984	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$1,879	\$2,568	\$1,178
Revenues During FY 20:	\$103,126	\$284,688	\$100,820
Expenditures During FY 20:	\$115,731	\$271,551	\$109,230
Per Capita Revenues:	\$313	\$749	\$268
Per Capita Expenses:	\$351	\$761	\$298
Operating Income (loss):	(\$12,605)	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	524.82%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$607,379	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$1,841	\$2,551	\$1,214

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Findlay Village		
Unit Code:	086/015/32	County:	Shelby
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,833,425		
Equalized Assessed Valuation:	\$6,559,758		
Population:	664		
Employees:			
Full Time:	4		
Part Time:	13		
Salaries Paid:	\$220,633		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$480,917	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$724	\$1,148	\$618
Revenues During FY 20:	\$344,899	\$323,415	\$142,083
Expenditures During FY 20:	\$284,267	\$292,504	\$125,294
Per Capita Revenues:	\$519	\$822	\$377
Per Capita Expenditures:	\$428	\$729	\$331
Revenues over/under Expenditures:	\$60,632	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	197.68%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$561,949	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$846	\$1,241	\$667

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$8,339	\$0
Total Unreserved Funds:	\$0	\$29,469	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$195,185	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$366,764	\$20,341	\$111,977

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	\$424,313	\$27,154
Per Capita Debt:	\$0	\$985	\$78
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$3,739,691	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$5,632	\$2,568	\$1,178
Revenues During FY 20:	\$708,984	\$284,688	\$100,820
Expenditures During FY 20:	\$645,402	\$271,551	\$109,230
Per Capita Revenues:	\$1,068	\$749	\$268
Per Capita Expenses:	\$972	\$761	\$298
Operating Income (loss):	\$63,582	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	586.13%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$3,782,873	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$5,697	\$2,551	\$1,214

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Fisher Village		
Unit Code:	010/025/32	County:	Champaign
Fiscal Year End:	4/30/2020		
Accounting Method:	Combination		
Appropriation or Budget:	\$660,000		
Equalized Assessed Valuation:	\$18,668,049		
Population:	1,937		
Employees:			
Full Time:	1		
Part Time:	10		
Salaries Paid:	\$258,051		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$7,474,130	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$3,859	\$755	\$535
Revenues During FY 20:	\$1,888,274	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$1,645,749	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$975	\$932	\$750
Per Capita Expenditures:	\$850	\$882	\$717
Revenues over/under Expenditures:	\$242,525	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	427.93%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$7,042,579	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$3,636	\$818	\$575

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,788	\$0
Total Unreserved Funds:	\$0	\$13,041	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$230,636	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$3,093,237	(\$7,215,508)	\$259,724

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:	\$4,306,999	\$14,887,139	\$3,078,846
Per Capita Debt:	\$2,224	\$1,854	\$836
General Obligation Debt over EAV:	6.09%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	(\$575,610)	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	(\$297)	\$1,794	\$1,388
Revenues During FY 20:	\$36	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$22,562	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$0	\$549	\$411
Per Capita Expenses:	\$12	\$506	\$380
Operating Income (loss):	(\$22,526)	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	(2,329.85%)	394.51%	345.14%
Ending Retained Earnings for FY 20:	(\$525,660)	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	(\$271)	\$1,837	\$1,416

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Fithian Village		
Unit Code:	092/040/32	County:	Vermilion
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$362,328		
Equalized Assessed Valuation:	\$5,098,676		
Population:	458		
Employees:			
Full Time:			
Part Time:	16		
Salaries Paid:	\$76,088		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$179,649	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$392	\$1,148	\$618
Revenues During FY 20:	\$201,359	\$323,415	\$142,083
Expenditures During FY 20:	\$144,460	\$292,504	\$125,294
Per Capita Revenues:	\$440	\$822	\$377
Per Capita Expenditures:	\$315	\$729	\$331
Revenues over/under Expenditures:	\$56,899	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	163.75%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$236,548	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$516	\$1,241	\$667

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$8,339	\$0
Total Unreserved Funds:	\$0	\$29,469	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$53,820	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$182,728	\$20,341	\$111,977

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:	\$697,480	\$424,313	\$27,154
Per Capita Debt:	\$1,523	\$985	\$78
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$106,164	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$232	\$2,568	\$1,178
Revenues During FY 20:	\$181,466	\$284,688	\$100,820
Expenditures During FY 20:	\$147,632	\$271,551	\$109,230
Per Capita Revenues:	\$396	\$749	\$268
Per Capita Expenses:	\$322	\$761	\$298
Operating Income (loss):	\$33,834	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	94.83%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$139,998	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$306	\$2,551	\$1,214

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Flanagan Village		
Unit Code:	053/045/32	County:	Livingston
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,454,400		
Equalized Assessed Valuation:	\$12,603,624		
Population:	1,063		
Employees:			
Full Time:	3		
Part Time:	4		
Salaries Paid:	\$154,151		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$1,020,880	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$960	\$755	\$535
Revenues During FY 20:	\$397,743	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$536,622	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$374	\$932	\$750
Per Capita Expenditures:	\$505	\$882	\$717
Revenues over/under Expenditures:	(\$138,879)	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	165.48%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$888,001	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$835	\$818	\$575

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,788	\$0
Total Unreserved Funds:	\$0	\$13,041	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$70,559	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$817,442	(\$7,215,508)	\$259,724

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:	\$308,224	\$14,887,139	\$3,078,846
Per Capita Debt:	\$290	\$1,854	\$836
General Obligation Debt over EAV:	0.00%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$728,417	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$685	\$1,794	\$1,388
Revenues During FY 20:	\$421,028	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$360,729	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$396	\$549	\$411
Per Capita Expenses:	\$339	\$506	\$380
Operating Income (loss):	\$60,299	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	216.98%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$782,716	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$736	\$1,837	\$1,416

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Flat Rock Village		
Unit Code:	017/010/32	County:	Crawford
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$669,050		
Equalized Assessed Valuation:	\$1,962,954		
Population:	331		
Employees:			
Full Time:	1		
Part Time:	11		
Salaries Paid:	\$92,000		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$98,247	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$297	\$1,148	\$618
Revenues During FY 20:	\$147,388	\$323,415	\$142,083
Expenditures During FY 20:	\$96,290	\$292,504	\$125,294
Per Capita Revenues:	\$445	\$822	\$377
Per Capita Expenditures:	\$291	\$729	\$331
Revenues over/under Expenditures:	\$51,098	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	155.10%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$149,345	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$451	\$1,241	\$667

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$8,339	\$0
Total Unreserved Funds:	\$0	\$29,469	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$61,645	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$87,700	\$20,341	\$111,977

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	\$424,313	\$27,154
Per Capita Debt:	\$0	\$985	\$78
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$1,099,022	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$3,320	\$2,568	\$1,178
Revenues During FY 20:	\$322,402	\$284,688	\$100,820
Expenditures During FY 20:	\$324,200	\$271,551	\$109,230
Per Capita Revenues:	\$974	\$749	\$268
Per Capita Expenses:	\$979	\$761	\$298
Operating Income (loss):	(\$1,798)	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	338.44%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$1,097,224	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$3,315	\$2,551	\$1,214

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Flora City		
Unit Code:	013/015/30	County:	Clay
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$25,752,429		
Equalized Assessed Valuation:	\$59,268,551		
Population:	4,852		
Employees:			
Full Time:	52		
Part Time:	10		
Salaries Paid:	\$3,864,316		

Blended Component Units

Number Submitted = 1
Library

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$5,384,717	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$1,110	\$755	\$535
Revenues During FY 20:	\$4,917,785	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$4,787,989	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$1,014	\$932	\$750
Per Capita Expenditures:	\$987	\$882	\$717
Revenues over/under Expenditures:	\$129,796	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	138.16%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$6,615,099	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$1,363	\$818	\$575

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,788	\$0
Total Unreserved Funds:	\$0	\$13,041	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,865,661	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	(\$3,575,148)	(\$7,215,508)	\$259,724

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:	\$19,263,170	\$14,887,139	\$3,078,846
Per Capita Debt:	\$3,970	\$1,854	\$836
General Obligation Debt over EAV:	25.02%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$21,422,927	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$4,415	\$1,794	\$1,388
Revenues During FY 20:	\$18,922,321	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$16,694,924	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$3,900	\$549	\$411
Per Capita Expenses:	\$3,441	\$506	\$380
Operating Income (loss):	\$2,227,397	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	129.24%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$21,575,844	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$4,447	\$1,837	\$1,416

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Florence Village		
Unit Code:	075/030/32	County:	Pike
Fiscal Year End:	6/30/2020		
Accounting Method:	Cash		
Appropriation or Budget:	\$26,500		
Equalized Assessed Valuation:	\$988,278		
Population:	38		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$0	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$0	\$1,148	\$618
Revenues During FY 20:	\$17,735	\$323,415	\$142,083
Expenditures During FY 20:	\$9,325	\$292,504	\$125,294
Per Capita Revenues:	\$467	\$822	\$377
Per Capita Expenditures:	\$245	\$729	\$331
Revenues over/under Expenditures:	\$8,410	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	90.19%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$8,410	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$221	\$1,241	\$667

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$8,339	\$0
Total Unreserved Funds:	\$60,251	\$29,469	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$0	\$20,341	\$111,977

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	\$424,313	\$27,154
Per Capita Debt:	\$0	\$985	\$78
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$0	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$0	\$2,568	\$1,178
Revenues During FY 20:	\$0	\$284,688	\$100,820
Expenditures During FY 20:	\$0	\$271,551	\$109,230
Per Capita Revenues:	\$0	\$749	\$268
Per Capita Expenses:	\$0	\$761	\$298
Operating Income (loss):	\$0	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	0.00%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$0	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$0	\$2,551	\$1,214

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Flossmoor Village		
Unit Code:	016/185/32	County:	Cook
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$27,737,211		
Equalized Assessed Valuation:	\$221,097,215		
Population:	9,464		
Employees:			
Full Time:		57	
Part Time:		79	
Salaries Paid:		\$5,981,712	

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:	\$5,824,608	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$615	\$755	\$535
Revenues During FY 20:	\$11,068,001	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$10,184,845	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$1,169	\$932	\$750
Per Capita Expenditures:	\$1,076	\$882	\$717
Revenues over/under Expenditures:	\$883,156	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	58.04%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$5,910,907	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$625	\$818	\$575

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,788	\$0
Total Unreserved Funds:	\$0	\$13,041	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,067,907	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	(\$12,483,315)	(\$7,215,508)	\$259,724

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:	\$24,975,038	\$14,887,139	\$3,078,846
Per Capita Debt:	\$2,639	\$1,854	\$836
General Obligation Debt over EAV:	3.13%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$20,220,122	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$2,137	\$1,794	\$1,388
Revenues During FY 20:	\$4,625,243	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$4,765,708	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$489	\$549	\$411
Per Capita Expenses:	\$504	\$506	\$380
Operating Income (loss):	(\$140,465)	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	415.50%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$19,801,311	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$2,092	\$1,837	\$1,416

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Foosland Village		
Unit Code:	010/030/32	County:	Champaign
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash		
Appropriation or Budget:	\$30,900		
Equalized Assessed Valuation:	\$686,960		
Population:	101		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$2,060		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$0	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$0	\$1,148	\$618
Revenues During FY 20:	\$23,676	\$323,415	\$142,083
Expenditures During FY 20:	\$28,139	\$292,504	\$125,294
Per Capita Revenues:	\$234	\$822	\$377
Per Capita Expenditures:	\$279	\$729	\$331
Revenues over/under Expenditures:	(\$4,463)	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	(15.86%)	295.03%	190.32%
Ending Fund Balance for FY 20:	(\$4,463)	\$450,961	\$229,000
Per Capita Ending Fund Balance:	(\$44)	\$1,241	\$667

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$8,339	\$0
Total Unreserved Funds:	\$45,725	\$29,469	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$0	\$20,341	\$111,977

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	\$424,313	\$27,154
Per Capita Debt:	\$0	\$985	\$78
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$0	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$0	\$2,568	\$1,178
Revenues During FY 20:	\$0	\$284,688	\$100,820
Expenditures During FY 20:	\$0	\$271,551	\$109,230
Per Capita Revenues:	\$0	\$749	\$268
Per Capita Expenses:	\$0	\$761	\$298
Operating Income (loss):	\$0	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	0.00%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$0	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$0	\$2,551	\$1,214

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Forest City Village		
Unit Code:	060/020/32	County:	Mason
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$130,275		
Equalized Assessed Valuation:	\$1,521,289		
Population:	246		
Employees:			
Full Time:			
Part Time:	15		
Salaries Paid:	\$36,255		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$62,114	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$252	\$1,148	\$618
Revenues During FY 20:	\$94,810	\$323,415	\$142,083
Expenditures During FY 20:	\$81,623	\$292,504	\$125,294
Per Capita Revenues:	\$385	\$822	\$377
Per Capita Expenditures:	\$332	\$729	\$331
Revenues over/under Expenditures:	\$13,187	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	92.25%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$75,301	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$306	\$1,241	\$667

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$8,339	\$0
Total Unreserved Funds:	\$0	\$29,469	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$26,531	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$48,770	\$20,341	\$111,977

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:	\$84,000	\$424,313	\$27,154
Per Capita Debt:	\$341	\$985	\$78
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$376,896	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$1,532	\$2,568	\$1,178
Revenues During FY 20:	\$40,449	\$284,688	\$100,820
Expenditures During FY 20:	\$55,962	\$271,551	\$109,230
Per Capita Revenues:	\$164	\$749	\$268
Per Capita Expenses:	\$227	\$761	\$298
Operating Income (loss):	(\$15,513)	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	645.76%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$361,383	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$1,469	\$2,551	\$1,214

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Forest Park Village		
Unit Code:	016/190/32	County:	Cook
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$57,337,800		
Equalized Assessed Valuation:	\$353,567,531		
Population:	13,704		
Employees:			
	Full Time:	117	
	Part Time:	84	
	Salaries Paid:	\$9,566,138	

Blended Component Units
Number Submitted = 2
Firefighters' Pension Fund
Police Pension Fund

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$13,005,507	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$949	\$755	\$535
Revenues During FY 20:	\$23,218,294	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$23,663,949	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$1,694	\$932	\$750
Per Capita Expenditures:	\$1,727	\$882	\$717
Revenues over/under Expenditures:	(\$445,655)	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	58.00%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$13,725,729	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$1,002	\$818	\$575

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,788	\$0
Total Unreserved Funds:	\$0	\$13,041	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$13,830,579	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	(\$79,228,079)	(\$7,215,508)	\$259,724

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:	\$103,478,239	\$14,887,139	\$3,078,846
Per Capita Debt:	\$7,551	\$1,854	\$836
General Obligation Debt over EAV:	1.33%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$13,875,914	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$1,013	\$1,794	\$1,388
Revenues During FY 20:	\$5,324,890	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$3,524,241	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$389	\$549	\$411
Per Capita Expenses:	\$257	\$506	\$380
Operating Income (loss):	\$1,800,649	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	419.28%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$14,776,563	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$1,078	\$1,837	\$1,416

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Forest View Village		
Unit Code:	016/195/32	County:	Cook
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$7,152,050		
Equalized Assessed Valuation:	\$58,826,887		
Population:	698		
Employees:			
Full Time:	18		
Part Time:	70		
Salaries Paid:	\$2,382,171		

Blended Component Units
Number Submitted = 2
Firefighters' Pension Fund
Police Pension Fund

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$2,561,278	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$3,669	\$1,148	\$618
Revenues During FY 20:	\$4,409,380	\$323,415	\$142,083
Expenditures During FY 20:	\$3,910,800	\$292,504	\$125,294
Per Capita Revenues:	\$6,317	\$822	\$377
Per Capita Expenditures:	\$5,603	\$729	\$331
Revenues over/under Expenditures:	\$498,580	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	73.74%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$2,883,858	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$4,132	\$1,241	\$667
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$8,339	\$0
Total Unreserved Funds:	\$0	\$29,469	\$0
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$950,751	\$206,106	\$40,200
Total Unrestricted Net Assets:	(\$9,437,522)	\$20,341	\$111,977

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:	\$495,000	\$424,313	\$27,154
Per Capita Debt:	\$709	\$985	\$78
General Obligation Debt over EAV:	0.84%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$1,840,418	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$2,637	\$2,568	\$1,178
Revenues During FY 20:	\$448,376	\$284,688	\$100,820
Expenditures During FY 20:	\$424,279	\$271,551	\$109,230
Per Capita Revenues:	\$642	\$749	\$268
Per Capita Expenses:	\$608	\$761	\$298
Operating Income (loss):	\$24,097	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	439.45%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$1,864,515	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$2,671	\$2,551	\$1,214

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Forrest Village		
Unit Code:	053/050/32	County:	Livingston
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,200,600		
Equalized Assessed Valuation:	\$14,327,394		
Population:	1,142		
Employees:			
Full Time:	4		
Part Time:	11		
Salaries Paid:	\$210,070		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$1,275,277	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$1,117	\$755	\$535
Revenues During FY 20:	\$676,925	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$466,670	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$593	\$932	\$750
Per Capita Expenditures:	\$409	\$882	\$717
Revenues over/under Expenditures:	\$210,255	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	318.33%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$1,485,532	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$1,301	\$818	\$575

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,788	\$0
Total Unreserved Funds:	\$0	\$13,041	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$79,663	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$1,405,862	(\$7,215,508)	\$259,724

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:	\$923,207	\$14,887,139	\$3,078,846
Per Capita Debt:	\$808	\$1,854	\$836
General Obligation Debt over EAV:	0.00%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$1,409,430	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$1,234	\$1,794	\$1,388
Revenues During FY 20:	\$352,404	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$457,567	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$309	\$549	\$411
Per Capita Expenses:	\$401	\$506	\$380
Operating Income (loss):	(\$105,163)	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	281.31%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$1,287,169	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$1,127	\$1,837	\$1,416

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Forreston Village		
Unit Code:	071/025/32	County:	Ogle
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,328,039		
Equalized Assessed Valuation:	\$14,840,395		
Population:	1,341		
Employees:			
Full Time:	5		
Part Time:	8		
Salaries Paid:	\$375,207		

Blended Component Units

Number Submitted = 1
Library

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$724,319	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$540	\$755	\$535
Revenues During FY 20:	\$767,030	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$682,252	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$572	\$932	\$750
Per Capita Expenditures:	\$509	\$882	\$717
Revenues over/under Expenditures:	\$84,778	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	118.59%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$809,097	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$603	\$818	\$575

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,788	\$0
Total Unreserved Funds:	\$0	\$13,041	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$529,117	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$157,173	(\$7,215,508)	\$259,724

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:	\$2,144,154	\$14,887,139	\$3,078,846
Per Capita Debt:	\$1,599	\$1,854	\$836
General Obligation Debt over EAV:	0.00%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$3,102,118	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$2,313	\$1,794	\$1,388
Revenues During FY 20:	\$647,832	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$549,815	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$483	\$549	\$411
Per Capita Expenses:	\$410	\$506	\$380
Operating Income (loss):	\$98,017	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	582.04%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$3,200,135	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$2,386	\$1,837	\$1,416

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Forsyth Village		
Unit Code:	055/025/32	County:	Macon
Fiscal Year End:	12/31/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$9,508,258		
Equalized Assessed Valuation:	\$129,352,766		
Population:	3,490		
Employees:			
Full Time:		14	
Part Time:		22	
Salaries Paid:		\$785,247	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$13,113,696	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$3,758	\$755	\$535
Revenues During FY 20:	\$6,300,353	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$3,493,061	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$1,805	\$932	\$750
Per Capita Expenditures:	\$1,001	\$882	\$717
Revenues over/under Expenditures:	\$2,807,292	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	409.27%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$14,296,076	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$4,096	\$818	\$575

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,788	\$0
Total Unreserved Funds:	\$0	\$13,041	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,423,067	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$16,040,756	(\$7,215,508)	\$259,724

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:	\$1,651,360	\$14,887,139	\$3,078,846
Per Capita Debt:	\$473	\$1,854	\$836
General Obligation Debt over EAV:	0.00%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$6,195,195	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$1,775	\$1,794	\$1,388
Revenues During FY 20:	\$860,045	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$1,454,486	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$246	\$549	\$411
Per Capita Expenses:	\$417	\$506	\$380
Operating Income (loss):	(\$594,441)	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	403.31%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$5,866,075	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$1,681	\$1,837	\$1,416

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Fox Lake Village		
Unit Code:	049/025/32	County:	Lake
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$30,142,881		
Equalized Assessed Valuation:	\$309,476,693		
Population:	10,579		
Employees:			
Full Time:	120		
Part Time:	6		
Salaries Paid:	\$6,049,770		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$13,540,747	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$1,280	\$755	\$535
Revenues During FY 20:	\$13,223,803	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$13,005,397	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$1,250	\$932	\$750
Per Capita Expenditures:	\$1,229	\$882	\$717
Revenues over/under Expenditures:	\$218,406	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	105.80%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$13,759,153	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$1,301	\$818	\$575

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,788	\$0
Total Unreserved Funds:	\$0	\$13,041	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,152,775	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$752,845	(\$7,215,508)	\$259,724

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:	\$13,357,298	\$14,887,139	\$3,078,846
Per Capita Debt:	\$1,263	\$1,854	\$836
General Obligation Debt over EAV:	1.13%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$72,484,261	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$6,852	\$1,794	\$1,388
Revenues During FY 20:	\$14,587,073	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$10,991,732	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$1,379	\$549	\$411
Per Capita Expenses:	\$1,039	\$506	\$380
Operating Income (loss):	\$3,595,341	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	692.15%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$76,079,602	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$7,192	\$1,837	\$1,416

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Fox River Grove Village		
Unit Code:	063/025/32	County:	Mchenry
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,047,846		
Equalized Assessed Valuation:	\$146,828,327		
Population:	4,854		
Employees:			
Full Time:	22		
Part Time:	10		
Salaries Paid:	\$1,819,440		

Blended Component Units
Number Submitted = 1
Police Pension Fund

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$4,752,407	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$979	\$755	\$535
Revenues During FY 20:	\$4,277,988	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$4,413,253	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$881	\$932	\$750
Per Capita Expenditures:	\$909	\$882	\$717
Revenues over/under Expenditures:	(\$135,265)	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	94.39%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$4,165,662	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$858	\$818	\$575

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,788	\$0
Total Unreserved Funds:	\$0	\$13,041	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,472,756	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	(\$594,665)	(\$7,215,508)	\$259,724

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	\$14,887,139	\$3,078,846
Per Capita Debt:	\$0	\$1,854	\$836
General Obligation Debt over EAV:	0.00%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$5,249,537	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$1,081	\$1,794	\$1,388
Revenues During FY 20:	\$2,435,004	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$2,251,450	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$502	\$549	\$411
Per Capita Expenses:	\$464	\$506	\$380
Operating Income (loss):	\$183,554	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	241.32%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$5,433,091	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$1,119	\$1,837	\$1,416

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Frankfort Village		
Unit Code:	099/045/32	County:	Will
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$52,718,400		
Equalized Assessed Valuation:	\$927,573.805		
Population:	20,210		
Employees:			
Full Time:		88	
Part Time:		36	
Salaries Paid:		\$7,499,237	

Blended Component Units

Number Submitted = 1
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$7,421,913	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$367	\$755	\$535
Revenues During FY 20:	\$20,387,828	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$14,099,848	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$1,009	\$932	\$750
Per Capita Expenditures:	\$698	\$882	\$717
Revenues over/under Expenditures:	\$6,287,980	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	55.89%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$7,880,988	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$390	\$818	\$575

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,788	\$0
Total Unreserved Funds:	\$0	\$13,041	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,755,931	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$5,551,718	(\$7,215,508)	\$259,724

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:	\$69,290,574	\$14,887,139	\$3,078,846
Per Capita Debt:	\$3,429	\$1,854	\$836
General Obligation Debt over EAV:	0.00%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$97,229,611	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$4,811	\$1,794	\$1,388
Revenues During FY 20:	\$12,599,847	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$9,512,370	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$623	\$549	\$411
Per Capita Expenses:	\$471	\$506	\$380
Operating Income (loss):	\$3,087,477	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	976.41%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$92,880,136	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$4,596	\$1,837	\$1,416

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Franklin Village		
Unit Code:	069/020/32	County:	Morgan
Fiscal Year End:	3/31/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,320,571		
Equalized Assessed Valuation:	\$6,640,701		
Population:	590		
Employees:			
Full Time:	3		
Part Time:	1		
Salaries Paid:	\$142,473		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$81,227	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$138	\$1,148	\$618
Revenues During FY 20:	\$185,850	\$323,415	\$142,083
Expenditures During FY 20:	\$211,171	\$292,504	\$125,294
Per Capita Revenues:	\$315	\$822	\$377
Per Capita Expenditures:	\$358	\$729	\$331
Revenues over/under Expenditures:	(\$25,321)	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	28.62%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$60,433	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$102	\$1,241	\$667

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$8,339	\$0
Total Unreserved Funds:	\$0	\$29,469	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$39,603	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$20,830	\$20,341	\$111,977

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:	\$1,611,059	\$424,313	\$27,154
Per Capita Debt:	\$2,731	\$985	\$78
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$5,500,333	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$9,323	\$2,568	\$1,178
Revenues During FY 20:	\$680,657	\$284,688	\$100,820
Expenditures During FY 20:	\$726,748	\$271,551	\$109,230
Per Capita Revenues:	\$1,154	\$749	\$268
Per Capita Expenses:	\$1,232	\$761	\$298
Operating Income (loss):	(\$46,091)	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	749.88%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$5,449,715	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$9,237	\$2,551	\$1,214

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Franklin Grove Village		
Unit Code:	052/030/32	County:	Lee
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,193,635		
Equalized Assessed Valuation:	\$9,487,630		
Population:	938		
Employees:			
Full Time:			4
Part Time:			6
Salaries Paid:	\$336,091		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$1,276,051	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$1,360	\$1,148	\$618
Revenues During FY 20:	\$590,109	\$323,415	\$142,083
Expenditures During FY 20:	\$578,861	\$292,504	\$125,294
Per Capita Revenues:	\$629	\$822	\$377
Per Capita Expenditures:	\$617	\$729	\$331
Revenues over/under Expenditures:	\$11,248	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	222.38%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$1,287,299	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$1,372	\$1,241	\$667

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$8,339	\$0
Total Unreserved Funds:	\$0	\$29,469	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$878,951	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$407,348	\$20,341	\$111,977

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	\$424,313	\$27,154
Per Capita Debt:	\$0	\$985	\$78
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$1,702,014	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$1,815	\$2,568	\$1,178
Revenues During FY 20:	\$293,892	\$284,688	\$100,820
Expenditures During FY 20:	\$286,099	\$271,551	\$109,230
Per Capita Revenues:	\$313	\$749	\$268
Per Capita Expenses:	\$305	\$761	\$298
Operating Income (loss):	\$7,793	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	597.63%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$1,709,807	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$1,823	\$2,551	\$1,214

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Franklin Park Village		
Unit Code:	016/200/32	County:	Cook
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$70,680,846		
Equalized Assessed Valuation:	\$828,461,628		
Population:	18,138		
Employees:			
Full Time:	145		
Part Time:	38		
Salaries Paid:	\$13,469,311		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$11,987,571	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$661	\$755	\$535
Revenues During FY 20:	\$32,287,767	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$30,075,727	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$1,780	\$932	\$750
Per Capita Expenditures:	\$1,658	\$882	\$717
Revenues over/under Expenditures:	\$2,212,040	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	40.36%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$12,139,066	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$669	\$818	\$575

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,788	\$0
Total Unreserved Funds:	\$0	\$13,041	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$10,742,377	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	(\$98,378,129)	(\$7,215,508)	\$259,724

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:	\$194,449,725	\$14,887,139	\$3,078,846
Per Capita Debt:	\$10,721	\$1,854	\$836
General Obligation Debt over EAV:	3.23%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$22,085,854	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$1,218	\$1,794	\$1,388
Revenues During FY 20:	\$14,728,542	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$14,501,202	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$812	\$549	\$411
Per Capita Expenses:	\$799	\$506	\$380
Operating Income (loss):	\$227,340	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	165.11%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$23,942,819	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$1,320	\$1,837	\$1,416

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Freeburg Village		
Unit Code:	088/070/32	County:	St. Clair
Fiscal Year End:	3/31/2020		
Accounting Method:	Combination		
Appropriation or Budget:	\$12,264,086		
Equalized Assessed Valuation:	\$91,417,649		
Population:	4,242		
Employees:			
	Full Time:	32	
	Part Time:	48	
	Salaries Paid:	\$2,069,586	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$1,595,671	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$376	\$755	\$535
Revenues During FY 20:	\$2,872,118	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$3,770,573	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$677	\$932	\$750
Per Capita Expenditures:	\$889	\$882	\$717
Revenues over/under Expenditures:	(\$898,455)	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	22.20%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$837,216	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$197	\$818	\$575

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,788	\$0
Total Unreserved Funds:	\$0	\$13,041	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$277,980	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$135,770	(\$7,215,508)	\$259,724

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:	\$4,816,835	\$14,887,139	\$3,078,846
Per Capita Debt:	\$1,136	\$1,854	\$836
General Obligation Debt over EAV:	0.34%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$8,650,127	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$2,039	\$1,794	\$1,388
Revenues During FY 20:	\$6,943,452	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$7,349,121	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$1,637	\$549	\$411
Per Capita Expenses:	\$1,732	\$506	\$380
Operating Income (loss):	(\$405,669)	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	112.18%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$8,244,458	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$1,944	\$1,837	\$1,416

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Freeman Spur Village		
Unit Code:	100/045/32	County:	Williamson
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$487,410		
Equalized Assessed Valuation:	\$1,248,004		
Population:	281		
Employees:			
Full Time:	1		
Part Time:	2		
Salaries Paid:	\$47,498		

Blended Component Units
Empty box for Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$107,912	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$384	\$1,148	\$618
Revenues During FY 20:	\$88,042	\$323,415	\$142,083
Expenditures During FY 20:	\$74,265	\$292,504	\$125,294
Per Capita Revenues:	\$313	\$822	\$377
Per Capita Expenditures:	\$264	\$729	\$331
Revenues over/under Expenditures:	\$13,777	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	156.11%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$115,935	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$413	\$1,241	\$667

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$8,339	\$0
Total Unreserved Funds:	\$0	\$29,469	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$26,652	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$89,283	\$20,341	\$111,977

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:	\$257,655	\$424,313	\$27,154
Per Capita Debt:	\$917	\$985	\$78
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$770,202	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$2,741	\$2,568	\$1,178
Revenues During FY 20:	\$131,946	\$284,688	\$100,820
Expenditures During FY 20:	\$172,174	\$271,551	\$109,230
Per Capita Revenues:	\$470	\$749	\$268
Per Capita Expenses:	\$613	\$761	\$298
Operating Income (loss):	(\$40,228)	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	427.32%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$735,728	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$2,618	\$2,551	\$1,214

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Freeport City		
Unit Code:	089/025/30	County:	Stephenson
Fiscal Year End:	12/31/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$95,496,695		
Equalized Assessed Valuation:	\$220,995,774		
Population:	23,433		
Employees:			
	Full Time:	156	
	Part Time:	30	
	Salaries Paid:	\$11,256,596	

Blended Component Units
Number Submitted = 2
Firefighters' Pension
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$13,778,052	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$588	\$755	\$535
Revenues During FY 20:	\$29,669,097	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$75,454,345	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$1,266	\$932	\$750
Per Capita Expenditures:	\$3,220	\$882	\$717
Revenues over/under Expenditures:	(\$45,785,248)	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	27.64%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$20,854,173	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$890	\$818	\$575

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,788	\$0
Total Unreserved Funds:	\$0	\$13,041	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$8,320,675	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	(\$58,171,100)	(\$7,215,508)	\$259,724

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:	\$90,709,905	\$14,887,139	\$3,078,846
Per Capita Debt:	\$3,871	\$1,854	\$836
General Obligation Debt over EAV:	33.46%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$43,983,330	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$1,877	\$1,794	\$1,388
Revenues During FY 20:	\$14,298,111	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$10,352,149	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$610	\$549	\$411
Per Capita Expenses:	\$442	\$506	\$380
Operating Income (loss):	\$3,945,962	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	462.97%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$47,926,926	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$2,045	\$1,837	\$1,416

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Fulton City		
Unit Code:	098/030/30	County:	Whiteside
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$4,010,263		
Equalized Assessed Valuation:	\$51,630,567		
Population:	3,346		
Employees:			
Full Time:	20		
Part Time:	11		
Salaries Paid:	\$1,230,729		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$1,192,033	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$356	\$755	\$535
Revenues During FY 20:	\$2,319,755	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$2,269,250	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$693	\$932	\$750
Per Capita Expenditures:	\$678	\$882	\$717
Revenues over/under Expenditures:	\$50,505	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	56.56%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$1,283,391	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$384	\$818	\$575

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,788	\$0
Total Unreserved Funds:	\$0	\$13,041	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,916,508	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	(\$1,798,101)	(\$7,215,508)	\$259,724

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:	\$6,484,004	\$14,887,139	\$3,078,846
Per Capita Debt:	\$1,938	\$1,854	\$836
General Obligation Debt over EAV:	5.89%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$2,494,261	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$745	\$1,794	\$1,388
Revenues During FY 20:	\$1,458,276	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$1,427,887	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$436	\$549	\$411
Per Capita Expenses:	\$427	\$506	\$380
Operating Income (loss):	\$30,389	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	175.40%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$2,504,450	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$748	\$1,837	\$1,416

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Fults Village		
Unit Code:	067/015/32	County:	Monroe
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash		
Appropriation or Budget:	\$12,239		
Equalized Assessed Valuation:	\$367,407		
Population:	25		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$101,232	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$4,049	\$1,148	\$618
Revenues During FY 20:	\$9,450	\$323,415	\$142,083
Expenditures During FY 20:	\$12,239	\$292,504	\$125,294
Per Capita Revenues:	\$378	\$822	\$377
Per Capita Expenditures:	\$490	\$729	\$331
Revenues over/under Expenditures:	(\$2,789)	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	804.34%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$98,443	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$3,938	\$1,241	\$667

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$68,500	\$8,339	\$0
Total Unreserved Funds:	\$29,942	\$29,469	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$0	\$20,341	\$111,977

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	\$424,313	\$27,154
Per Capita Debt:	\$0	\$985	\$78
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$0	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$0	\$2,568	\$1,178
Revenues During FY 20:	\$0	\$284,688	\$100,820
Expenditures During FY 20:	\$0	\$271,551	\$109,230
Per Capita Revenues:	\$0	\$749	\$268
Per Capita Expenses:	\$0	\$761	\$298
Operating Income (loss):	\$0	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	0.00%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$0	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$0	\$2,551	\$1,214