

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:	Macedonia Village		
Unit Code:	028/032/32	County:	Franklin
Fiscal Year End:	12/31/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$66,500		
Equalized Assessed Valuation:	\$374,196		
Population:	63		
Employees:			
Full Time:			
Part Time:	8		
Salaries Paid:	\$2,837		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$67,930	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$1,078	\$1,148	\$618
Revenues During FY 20:	\$15,055	\$323,415	\$142,083
Expenditures During FY 20:	\$5,469	\$292,504	\$125,294
Per Capita Revenues:	\$239	\$822	\$377
Per Capita Expenditures:	\$87	\$729	\$331
Revenues over/under Expenditures:	\$9,586	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	1,417.37%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$77,516	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$1,230	\$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:	\$26,848	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$50,668	\$20,341	\$111,977

FISCAL YEAR 2020



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ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$0	\$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:	\$96,077	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$1,525	\$2,568	\$1,178
Revenues During FY 20:	\$22,827	\$284,688	\$100,820
Expenditures During FY 20:	\$29,577	\$271,551	\$109,230
Per Capita Revenues:	\$362	\$749	\$268
Per Capita Expenses:	\$469	\$761	\$298
Operating Income (loss):	(\$6,750)	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	302.02%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$89,327	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$1,418	\$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:	Machesney Park Village		
Unit Code:	101/022/32	County:	Winnebago
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$22,234,100		
Equalized Assessed Valuation:	\$342,898,430		
Population:	23,499		
Employees:			
Full Time:	14		
Part Time:	7		
Salaries Paid:	\$1,014,873		

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:	\$12,305,883	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$524	\$755	\$535
Revenues During FY 20:	\$17,027,829	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$17,591,961	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$725	\$932	\$750
Per Capita Expenditures:	\$749	\$882	\$717
Revenues over/under Expenditures:	(\$564,132)	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	68.45%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$12,041,751	\$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:	\$4,308,940	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$10,605,461	(\$7,215,508)	\$259,724

FISCAL YEAR 2020



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ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$5,217,676	\$14,887,139	\$3,078,846
Per Capita Debt:	\$222	\$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:	\$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 Between 1000 and 25,000

Local Government Profile

Unit Name:	Mackinaw Village		
Unit Code:	090/045/32	County:	Tazewell
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,057,225		
Equalized Assessed Valuation:	\$29,004,083		
Population:	1,907		
Employees:			
Full Time:			8
Part Time:			15
Salaries Paid:	\$482,581		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$2,168,405	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$1,137	\$755	\$535
Revenues During FY 20:	\$1,243,660	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$974,525	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$652	\$932	\$750
Per Capita Expenditures:	\$511	\$882	\$717
Revenues over/under Expenditures:	\$269,135	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	250.13%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$2,437,540	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$1,278	\$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:	\$588,267	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$990,289	(\$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:	\$164,663	\$14,887,139	\$3,078,846
Per Capita Debt:	\$86	\$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:	\$4,928,711	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$2,585	\$1,794	\$1,388
Revenues During FY 20:	\$945,385	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$833,845	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$496	\$549	\$411
Per Capita Expenses:	\$437	\$506	\$380
Operating Income (loss):	\$111,540	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	604.46%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$5,040,251	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$2,643	\$1,837	\$1,416

FISCAL YEAR 2020



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ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Macomb City		
Unit Code:	062/040/30	County:	McDonough
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$27,407,922		
Equalized Assessed Valuation:	\$184,710,940		
Population:	17,413		
Employees:			
	Full Time:	92	
	Part Time:	23	
	Salaries Paid:	\$6,202,961	

Blended Component Units
Number Submitted = 2
Fire Pension
Police Pension

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$10,056,374	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$578	\$755	\$535
Revenues During FY 20:	\$17,492,356	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$17,610,834	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$1,005	\$932	\$750
Per Capita Expenditures:	\$1,011	\$882	\$717
Revenues over/under Expenditures:	(\$118,478)	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	65.32%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$11,502,798	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$661	\$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:	\$2,918,639	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	(\$9,019,303)	(\$7,215,508)	\$259,724

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:	\$12,526,917	\$14,887,139	\$3,078,846
Per Capita Debt:	\$719	\$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:	\$22,597,772	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$1,298	\$1,794	\$1,388
Revenues During FY 20:	\$6,355,603	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$4,866,993	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$365	\$549	\$411
Per Capita Expenses:	\$280	\$506	\$380
Operating Income (loss):	\$1,488,610	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	461.50%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$22,461,109	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$1,290	\$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:	Macon City		
Unit Code:	055/035/30	County:	Macon
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,131,820		
Equalized Assessed Valuation:	\$13,789,593		
Population:	1,128		
Employees:			
Full Time:		3	
Part Time:		16	
Salaries Paid:	\$175,786		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$795,530	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$705	\$755	\$535
Revenues During FY 20:	\$851,414	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$432,688	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$755	\$932	\$750
Per Capita Expenditures:	\$384	\$882	\$717
Revenues over/under Expenditures:	\$418,726	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	266.76%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$1,154,232	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$1,023	\$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:	\$894,896	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$259,336	(\$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:	\$486,364	\$14,887,139	\$3,078,846
Per Capita Debt:	\$431	\$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:	\$2,359,494	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$2,092	\$1,794	\$1,388
Revenues During FY 20:	\$285,359	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$330,556	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$253	\$549	\$411
Per Capita Expenses:	\$293	\$506	\$380
Operating Income (loss):	(\$45,197)	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	718.28%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$2,374,321	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$2,105	\$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:	Madison City		
Unit Code:	057/075/30	County:	Madison
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$9,783,413		
Equalized Assessed Valuation:	\$22,129,215		
Population:	3,758		
Employees:			
Full Time:		30	
Part Time:		40	
Salaries Paid:		\$2,399,209	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$12,177,765	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$3,240	\$755	\$535
Revenues During FY 20:	\$8,789,460	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$7,856,477	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$2,339	\$932	\$750
Per Capita Expenditures:	\$2,091	\$882	\$717
Revenues over/under Expenditures:	\$932,983	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	166.88%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$13,110,748	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$3,489	\$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:	\$10,779,856	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	(\$10,058,959)	(\$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:	\$12,438,310	\$14,887,139	\$3,078,846
Per Capita Debt:	\$3,310	\$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:	\$956,210	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$254	\$1,794	\$1,388
Revenues During FY 20:	\$400,932	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$472,423	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$107	\$549	\$411
Per Capita Expenses:	\$126	\$506	\$380
Operating Income (loss):	(\$71,491)	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	187.27%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$884,719	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$235	\$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:	Maeystown Village		
Unit Code:	067/025/32	County:	Monroe
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$269,848		
Equalized Assessed Valuation:	\$2,894,201		
Population:	161		
Employees:			
Full Time:			
Part Time:	6		
Salaries Paid:	\$34,215		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$42,805	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$266	\$1,148	\$618
Revenues During FY 20:	\$76,940	\$323,415	\$142,083
Expenditures During FY 20:	\$61,660	\$292,504	\$125,294
Per Capita Revenues:	\$478	\$822	\$377
Per Capita Expenditures:	\$383	\$729	\$331
Revenues over/under Expenditures:	\$15,280	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	94.20%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$58,085	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$361	\$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:	\$6,605	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$51,480	\$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:	\$234,593	\$424,313	\$27,154
Per Capita Debt:	\$1,457	\$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:	\$1,680,663	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$10,439	\$2,568	\$1,178
Revenues During FY 20:	\$144,733	\$284,688	\$100,820
Expenditures During FY 20:	\$208,188	\$271,551	\$109,230
Per Capita Revenues:	\$899	\$749	\$268
Per Capita Expenses:	\$1,293	\$761	\$298
Operating Income (loss):	(\$63,455)	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	776.80%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$1,617,208	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$10,045	\$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:	Magnolia Village		
Unit Code:	078/020/32	County:	Putnam
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$194,922		
Equalized Assessed Valuation:	\$1,860,023		
Population:	275		
Employees:			
Full Time:			
Part Time:	11		
Salaries Paid:	\$24,032		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$79,322	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$288	\$1,148	\$618
Revenues During FY 20:	\$72,527	\$323,415	\$142,083
Expenditures During FY 20:	\$61,008	\$292,504	\$125,294
Per Capita Revenues:	\$264	\$822	\$377
Per Capita Expenditures:	\$222	\$729	\$331
Revenues over/under Expenditures:	\$11,519	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	136.45%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$83,245	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$303	\$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:	\$48,808	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$34,437	\$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:	\$206,000	\$424,313	\$27,154
Per Capita Debt:	\$749	\$985	\$78
General Obligation Debt over EAV:	9.95%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$618,689	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$2,250	\$2,568	\$1,178
Revenues During FY 20:	\$65,266	\$284,688	\$100,820
Expenditures During FY 20:	\$92,981	\$271,551	\$109,230
Per Capita Revenues:	\$237	\$749	\$268
Per Capita Expenses:	\$338	\$761	\$298
Operating Income (loss):	(\$27,715)	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	643.76%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$598,570	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$2,177	\$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:	Mahomet Village		
Unit Code:	010/060/32	County:	Champaign
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$17,503,376		
Equalized Assessed Valuation:	\$217,806,220		
Population:	8,400		
Employees:			
Full Time:	36		
Part Time:	4		
Salaries Paid:	\$2,135,594		

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:	\$5,832,862	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$694	\$755	\$535
Revenues During FY 20:	\$7,931,794	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$7,666,470	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$944	\$932	\$750
Per Capita Expenditures:	\$913	\$882	\$717
Revenues over/under Expenditures:	\$265,324	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	80.07%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$6,138,186	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$731	\$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:	\$2,113,159	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$3,020,862	(\$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:	\$14,260,211	\$14,887,139	\$3,078,846
Per Capita Debt:	\$1,698	\$1,854	\$836
General Obligation Debt over EAV:	0.12%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$12,932,719	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$1,540	\$1,794	\$1,388
Revenues During FY 20:	\$2,873,470	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$1,987,680	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$342	\$549	\$411
Per Capita Expenses:	\$237	\$506	\$380
Operating Income (loss):	\$885,790	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	693.20%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$13,778,509	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$1,640	\$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:	Makanda Village		
Unit Code:	039/050/32	County:	Jackson
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$175,470		
Equalized Assessed Valuation:	\$13,671,228		
Population:	530		
Employees:			
Full Time:			
Part Time:	7		
Salaries Paid:	\$17,988		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$590,750	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$1,115	\$1,148	\$618
Revenues During FY 20:	\$206,099	\$323,415	\$142,083
Expenditures During FY 20:	\$116,134	\$292,504	\$125,294
Per Capita Revenues:	\$389	\$822	\$377
Per Capita Expenditures:	\$219	\$729	\$331
Revenues over/under Expenditures:	\$89,965	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	586.15%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$680,715	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$1,284	\$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:	\$680,715	\$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:	Malden Village		
Unit Code:	006/060/32	County:	Bureau
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$294,000		
Equalized Assessed Valuation:	\$2,801,016		
Population:	362		
Employees:			
Full Time:			
Part Time:	8		
Salaries Paid:	\$13,880		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$176,081	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$486	\$1,148	\$618
Revenues During FY 20:	\$88,784	\$323,415	\$142,083
Expenditures During FY 20:	\$80,526	\$292,504	\$125,294
Per Capita Revenues:	\$245	\$822	\$377
Per Capita Expenditures:	\$222	\$729	\$331
Revenues over/under Expenditures:	\$8,258	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	228.92%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$184,339	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$509	\$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:	\$63,717	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$120,622	\$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:	\$690,591	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$1,908	\$2,568	\$1,178
Revenues During FY 20:	\$128,510	\$284,688	\$100,820
Expenditures During FY 20:	\$174,840	\$271,551	\$109,230
Per Capita Revenues:	\$355	\$749	\$268
Per Capita Expenses:	\$483	\$761	\$298
Operating Income (loss):	(\$46,330)	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	368.49%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$644,261	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$1,780	\$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:	Malta Village		
Unit Code:	019/045/32	County:	Dekalb
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,980,439		
Equalized Assessed Valuation:	\$13,067,404		
Population:	1,200		
Employees:			
Full Time:	2		
Part Time:	15		
Salaries Paid:	\$186,766		

Blended Component Units

Number Submitted = 1
Water & Sewer Fund

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$1,235,653	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$1,030	\$755	\$535
Revenues During FY 20:	\$884,308	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$719,615	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$737	\$932	\$750
Per Capita Expenditures:	\$600	\$882	\$717
Revenues over/under Expenditures:	\$164,693	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	195.62%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$1,407,746	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$1,173	\$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:	\$476,982	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$930,764	(\$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:	\$769,388	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$641	\$1,794	\$1,388
Revenues During FY 20:	\$393,860	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$312,440	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$328	\$549	\$411
Per Capita Expenses:	\$260	\$506	\$380
Operating Income (loss):	\$81,420	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	269.94%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$843,408	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$703	\$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:	Manchester Village		
Unit Code:	085/030/32	County:	Scott
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$355,500		
Equalized Assessed Valuation:	\$2,660,135		
Population:	292		
Employees:			
Full Time:			
Part Time:	13		
Salaries Paid:	\$23,254		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$505,463	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$1,731	\$1,148	\$618
Revenues During FY 20:	\$79,541	\$323,415	\$142,083
Expenditures During FY 20:	\$98,957	\$292,504	\$125,294
Per Capita Revenues:	\$272	\$822	\$377
Per Capita Expenditures:	\$339	\$729	\$331
Revenues over/under Expenditures:	(\$19,416)	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	491.17%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$486,047	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$1,665	\$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:	\$314,851	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$171,196	\$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:	\$10,105	\$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:	\$1,143,293	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$3,915	\$2,568	\$1,178
Revenues During FY 20:	\$117,104	\$284,688	\$100,820
Expenditures During FY 20:	\$100,360	\$271,551	\$109,230
Per Capita Revenues:	\$401	\$749	\$268
Per Capita Expenses:	\$344	\$761	\$298
Operating Income (loss):	\$16,744	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	1,155.88%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$1,160,037	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$3,973	\$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:	Manhattan Village		
Unit Code:	099/065/32	County:	Will
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$15,824,994		
Equalized Assessed Valuation:	\$215,273,796		
Population:	8,900		
Employees:			
	Full Time:	27	
	Part Time:	23	
	Salaries Paid:	\$2,300,200	

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:	\$3,408,907	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$383	\$755	\$535
Revenues During FY 20:	\$5,017,189	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$4,733,078	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$564	\$932	\$750
Per Capita Expenditures:	\$532	\$882	\$717
Revenues over/under Expenditures:	\$284,111	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	77.39%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$3,663,018	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$412	\$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:	\$82,686	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$1,010,138	(\$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:	\$10,200,699	\$14,887,139	\$3,078,846
Per Capita Debt:	\$1,146	\$1,854	\$836
General Obligation Debt over EAV:	4.15%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$19,745,606	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$2,219	\$1,794	\$1,388
Revenues During FY 20:	\$5,554,189	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$4,005,335	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$624	\$549	\$411
Per Capita Expenses:	\$450	\$506	\$380
Operating Income (loss):	\$1,548,854	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	531.79%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$21,300,060	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$2,393	\$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:	Manito Village		
Unit Code:	060/035/32	County:	Mason
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,134,826		
Equalized Assessed Valuation:	\$17,106,955		
Population:	1,486		
Employees:			
Full Time:	6		
Part Time:	13		
Salaries Paid:	\$368,315		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$1,090,542	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$734	\$755	\$535
Revenues During FY 20:	\$845,605	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$815,769	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$569	\$932	\$750
Per Capita Expenditures:	\$549	\$882	\$717
Revenues over/under Expenditures:	\$29,836	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	137.34%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$1,120,378	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$754	\$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:	\$737,612	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$648,783	(\$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:	\$89,284	\$14,887,139	\$3,078,846
Per Capita Debt:	\$60	\$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:	\$1,905,636	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$1,282	\$1,794	\$1,388
Revenues During FY 20:	\$357,199	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$310,179	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$240	\$549	\$411
Per Capita Expenses:	\$209	\$506	\$380
Operating Income (loss):	\$47,020	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	629.53%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$1,952,656	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$1,314	\$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:	Manlius Village		
Unit Code:	006/065/32	County:	Bureau
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$829,173		
Equalized Assessed Valuation:	\$2,505,240		
Population:	340		
Employees:			
Full Time:			
Part Time:	16		
Salaries Paid:	\$77,848		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$634,521	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$1,866	\$1,148	\$618
Revenues During FY 20:	\$284,778	\$323,415	\$142,083
Expenditures During FY 20:	\$185,923	\$292,504	\$125,294
Per Capita Revenues:	\$838	\$822	\$377
Per Capita Expenditures:	\$547	\$729	\$331
Revenues over/under Expenditures:	\$98,855	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	401.50%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$746,488	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$2,196	\$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:	\$332,886	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$413,602	\$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:	\$353,104	\$424,313	\$27,154
Per Capita Debt:	\$1,039	\$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:	\$2,508,173	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$7,377	\$2,568	\$1,178
Revenues During FY 20:	\$128,105	\$284,688	\$100,820
Expenditures During FY 20:	\$220,504	\$271,551	\$109,230
Per Capita Revenues:	\$377	\$749	\$268
Per Capita Expenses:	\$649	\$761	\$298
Operating Income (loss):	(\$92,399)	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	1,102.36%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$2,430,746	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$7,149	\$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:	Mansfield Village		
Unit Code:	074/040/32	County:	Piatt
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,164,310		
Equalized Assessed Valuation:	\$12,899,679		
Population:	906		
Employees:			
Full Time:	2		
Part Time:	17		
Salaries Paid:	\$144,914		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$954,388	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$1,053	\$1,148	\$618
Revenues During FY 20:	\$455,446	\$323,415	\$142,083
Expenditures During FY 20:	\$322,287	\$292,504	\$125,294
Per Capita Revenues:	\$503	\$822	\$377
Per Capita Expenditures:	\$356	\$729	\$331
Revenues over/under Expenditures:	\$133,159	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	337.45%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$1,087,547	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$1,200	\$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:	\$137,605	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$949,942	\$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:	\$784,120	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$865	\$2,568	\$1,178
Revenues During FY 20:	\$135,123	\$284,688	\$100,820
Expenditures During FY 20:	\$79,132	\$271,551	\$109,230
Per Capita Revenues:	\$149	\$749	\$268
Per Capita Expenses:	\$87	\$761	\$298
Operating Income (loss):	\$55,991	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	1,061.66%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$840,111	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$927	\$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:	Manteno Village
Unit Code:	046/065/32
County:	Kankakee
Fiscal Year End:	4/30/2020
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$8,975,100
Equalized Assessed Valuation:	\$194,819,164
Population:	9,204
Employees:	
Full Time:	39
Part Time:	15
Salaries Paid:	\$2,979,603

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$35,570,913	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$3,865	\$755	\$535
Revenues During FY 20:	\$7,537,397	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$8,089,351	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$819	\$932	\$750
Per Capita Expenditures:	\$879	\$882	\$717
Revenues over/under Expenditures:	(\$551,954)	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	428.27%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$34,644,337	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$3,764	\$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:	\$537,432	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$32,684,131	(\$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:	\$1,718,874	\$14,887,139	\$3,078,846
Per Capita Debt:	\$187	\$1,854	\$836
General Obligation Debt over EAV:	0.83%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	(\$2,028,009)	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	(\$220)	\$1,794	\$1,388
Revenues During FY 20:	\$5	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$455,308	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$0	\$549	\$411
Per Capita Expenses:	\$49	\$506	\$380
Operating Income (loss):	(\$455,303)	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	(469.27%)	394.51%	345.14%
Ending Retained Earnings for FY 20:	(\$2,136,611)	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	(\$232)	\$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:	Maple Park Village		
Unit Code:	045/060/32	County:	Kane
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,648,412		
Equalized Assessed Valuation:	\$31,845,620		
Population:	1,310		
Employees:			
Full Time:	3		
Part Time:	21		
Salaries Paid:	\$343,474		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$1,149,503	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$877	\$755	\$535
Revenues During FY 20:	\$1,027,579	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$884,763	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$784	\$932	\$750
Per Capita Expenditures:	\$675	\$882	\$717
Revenues over/under Expenditures:	\$142,816	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	142.19%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$1,258,082	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$960	\$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:	\$420,918	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$837,164	(\$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:	\$628,960	\$14,887,139	\$3,078,846
Per Capita Debt:	\$480	\$1,854	\$836
General Obligation Debt over EAV:	0.04%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$3,724,619	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$2,843	\$1,794	\$1,388
Revenues During FY 20:	\$566,785	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$407,265	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$433	\$549	\$411
Per Capita Expenses:	\$311	\$506	\$380
Operating Income (loss):	\$159,520	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	971.20%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$3,955,376	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$3,019	\$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:	Mapleton Village		
Unit Code:	072/055/32	County:	Peoria
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$709,850		
Equalized Assessed Valuation:	\$7,046,227		
Population:	272		
Employees:			
Full Time:			
Part Time:	13		
Salaries Paid:	\$33,355		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$210,295	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$773	\$1,148	\$618
Revenues During FY 20:	\$134,725	\$323,415	\$142,083
Expenditures During FY 20:	\$107,770	\$292,504	\$125,294
Per Capita Revenues:	\$495	\$822	\$377
Per Capita Expenditures:	\$396	\$729	\$331
Revenues over/under Expenditures:	\$26,955	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	224.43%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$241,867	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$889	\$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:	\$71,279	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$170,588	\$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:	\$175,735	\$424,313	\$27,154
Per Capita Debt:	\$646	\$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:	\$1,431,442	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$5,263	\$2,568	\$1,178
Revenues During FY 20:	\$428,827	\$284,688	\$100,820
Expenditures During FY 20:	\$391,475	\$271,551	\$109,230
Per Capita Revenues:	\$1,577	\$749	\$268
Per Capita Expenses:	\$1,439	\$761	\$298
Operating Income (loss):	\$37,352	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	375.19%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$1,468,794	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$5,400	\$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:	Maquon Village		
Unit Code:	048/040/32	County:	Knox
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$220,038		
Equalized Assessed Valuation:	\$1,720,060		
Population:	300		
Employees:			
Full Time:			
Part Time:	12		
Salaries Paid:	\$12,878		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$69,941	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$233	\$1,148	\$618
Revenues During FY 20:	\$95,081	\$323,415	\$142,083
Expenditures During FY 20:	\$72,422	\$292,504	\$125,294
Per Capita Revenues:	\$317	\$822	\$377
Per Capita Expenditures:	\$241	\$729	\$331
Revenues over/under Expenditures:	\$22,659	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	129.06%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$93,469	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$312	\$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:	\$107,344	\$206,106	\$40,200
Total Unrestricted Net Assets:	(\$13,874)	\$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:	\$187,949	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$626	\$2,568	\$1,178
Revenues During FY 20:	\$52,407	\$284,688	\$100,820
Expenditures During FY 20:	\$46,978	\$271,551	\$109,230
Per Capita Revenues:	\$175	\$749	\$268
Per Capita Expenses:	\$157	\$761	\$298
Operating Income (loss):	\$5,429	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	409.79%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$192,509	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$642	\$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:	Marengo City		
Unit Code:	063/075/30	County:	Mchenry
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$40,051,691		
Equalized Assessed Valuation:	\$134,260,619		
Population:	7,496		
Employees:			
Full Time:		32	
Part Time:		31	
Salaries Paid:		\$2,345,431	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$2,725,748	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$364	\$755	\$535
Revenues During FY 20:	\$6,149,168	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$5,209,699	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$820	\$932	\$750
Per Capita Expenditures:	\$695	\$882	\$717
Revenues over/under Expenditures:	\$939,469	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	52.59%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$2,739,697	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$365	\$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:	\$2,024,722	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	(\$11,172,606)	(\$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:	\$14,751,022	\$14,887,139	\$3,078,846
Per Capita Debt:	\$1,968	\$1,854	\$836
General Obligation Debt over EAV:	0.93%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$6,185,632	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$825	\$1,794	\$1,388
Revenues During FY 20:	\$2,529,712	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$3,239,767	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$337	\$549	\$411
Per Capita Expenses:	\$432	\$506	\$380
Operating Income (loss):	(\$710,055)	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	169.64%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$5,495,915	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$733	\$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:	Marine Village		
Unit Code:	057/080/32	County:	Madison
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$534,361		
Equalized Assessed Valuation:	\$14,326,280		
Population:	960		
Employees:			
Full Time:	6		
Part Time:	20		
Salaries Paid:	\$300,398		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$267,351	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$278	\$1,148	\$618
Revenues During FY 20:	\$577,220	\$323,415	\$142,083
Expenditures During FY 20:	\$572,192	\$292,504	\$125,294
Per Capita Revenues:	\$601	\$822	\$377
Per Capita Expenditures:	\$596	\$729	\$331
Revenues over/under Expenditures:	\$5,028	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	47.60%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$272,379	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$284	\$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:	\$56,039	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$216,340	\$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:	\$57,505	\$424,313	\$27,154
Per Capita Debt:	\$60	\$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:	\$1,110,432	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$1,157	\$2,568	\$1,178
Revenues During FY 20:	\$338,685	\$284,688	\$100,820
Expenditures During FY 20:	\$388,956	\$271,551	\$109,230
Per Capita Revenues:	\$353	\$749	\$268
Per Capita Expenses:	\$405	\$761	\$298
Operating Income (loss):	(\$50,271)	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	272.57%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$1,060,161	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$1,104	\$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:	Marion City		
Unit Code:	100/065/30	County:	Williamson
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$40,816,680		
Equalized Assessed Valuation:	\$342,807,730		
Population:	17,438		
Employees:			
Full Time:	225		
Part Time:	238		
Salaries Paid:	\$12,480,559		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$15,102,516	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$866	\$755	\$535
Revenues During FY 20:	\$36,421,953	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$34,052,990	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$2,089	\$932	\$750
Per Capita Expenditures:	\$1,953	\$882	\$717
Revenues over/under Expenditures:	\$2,368,963	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	42.76%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$14,559,692	\$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:	\$5,318,774	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	(\$35,257,926)	(\$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:	\$34,621,589	\$14,887,139	\$3,078,846
Per Capita Debt:	\$1,985	\$1,854	\$836
General Obligation Debt over EAV:	6.23%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$18,128,541	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$1,040	\$1,794	\$1,388
Revenues During FY 20:	\$7,485,556	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$6,702,076	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$429	\$549	\$411
Per Capita Expenses:	\$384	\$506	\$380
Operating Income (loss):	\$783,480	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	294.07%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$19,708,469	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$1,130	\$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:	Marissa Village		
Unit Code:	088/085/32	County:	St. Clair
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,306,634		
Equalized Assessed Valuation:	\$16,750,447		
Population:	1,854		
Employees:			
Full Time:	9		
Part Time:	27		
Salaries Paid:	\$645,784		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$508,922	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$274	\$755	\$535
Revenues During FY 20:	\$1,620,488	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$1,363,403	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$874	\$932	\$750
Per Capita Expenditures:	\$735	\$882	\$717
Revenues over/under Expenditures:	\$257,085	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	50.42%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$687,420	\$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:	\$200,449	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	(\$184,826)	(\$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:	\$3,970,974	\$14,887,139	\$3,078,846
Per Capita Debt:	\$2,142	\$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:	\$3,715,999	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$2,004	\$1,794	\$1,388
Revenues During FY 20:	\$847,205	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$1,040,625	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$457	\$549	\$411
Per Capita Expenses:	\$561	\$506	\$380
Operating Income (loss):	(\$193,420)	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	345.69%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$3,597,357	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$1,940	\$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:	Mark Village		
Unit Code:	078/025/32	County:	Putnam
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,939,400		
Equalized Assessed Valuation:	\$939,551		
Population:	555		
Employees:			
Full Time:	1		
Part Time:	19		
Salaries Paid:	\$122,916		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$1,619,394	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$2,918	\$1,148	\$618
Revenues During FY 20:	\$1,411,004	\$323,415	\$142,083
Expenditures During FY 20:	\$1,526,527	\$292,504	\$125,294
Per Capita Revenues:	\$2,542	\$822	\$377
Per Capita Expenditures:	\$2,750	\$729	\$331
Revenues over/under Expenditures:	(\$115,523)	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	98.52%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$1,503,871	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$2,710	\$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:	\$73,398	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$1,390,151	\$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:	\$2,016,158	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$3,633	\$2,568	\$1,178
Revenues During FY 20:	\$358,286	\$284,688	\$100,820
Expenditures During FY 20:	\$327,669	\$271,551	\$109,230
Per Capita Revenues:	\$646	\$749	\$268
Per Capita Expenses:	\$590	\$761	\$298
Operating Income (loss):	\$30,617	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	624.65%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$2,046,775	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$3,688	\$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:	Markham City		
Unit Code:	016/335/30	County:	Cook
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$30,714,911		
Equalized Assessed Valuation:	\$127,030,606		
Population:	12,493		
Employees:			
Full Time:		78	
Part Time:		21	
Salaries Paid:		\$8,197,871	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	(\$8,960,106)	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	(\$717)	\$755	\$535
Revenues During FY 20:	\$15,665,357	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$17,239,283	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$1,254	\$932	\$750
Per Capita Expenditures:	\$1,380	\$882	\$717
Revenues over/under Expenditures:	(\$1,573,926)	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	(49.01%)	103.26%	80.78%
Ending Fund Balance for FY 20:	(\$8,449,077)	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	(\$676)	\$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:	\$2,025,030	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	(\$26,803,964)	(\$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:	\$60,230,610	\$14,887,139	\$3,078,846
Per Capita Debt:	\$4,821	\$1,854	\$836
General Obligation Debt over EAV:	10.88%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$3,929,083	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$315	\$1,794	\$1,388
Revenues During FY 20:	\$7,339,524	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$6,628,016	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$587	\$549	\$411
Per Capita Expenses:	\$531	\$506	\$380
Operating Income (loss):	\$711,508	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	62.53%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$4,144,552	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$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:	Maroa City		
Unit Code:	055/040/30	County:	Macon
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,055,655		
Equalized Assessed Valuation:	\$17,043,215		
Population:	1,565		
Employees:			
Full Time:	7		
Part Time:	22		
Salaries Paid:	\$457,194		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$653,662	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$418	\$755	\$535
Revenues During FY 20:	\$1,112,634	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$1,051,110	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$711	\$932	\$750
Per Capita Expenditures:	\$672	\$882	\$717
Revenues over/under Expenditures:	\$61,524	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	68.04%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$715,186	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$457	\$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:	\$940,557	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	(\$225,371)	(\$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:	\$671,421	\$14,887,139	\$3,078,846
Per Capita Debt:	\$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:	\$1,474,019	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$942	\$1,794	\$1,388
Revenues During FY 20:	\$397,905	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$478,911	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$254	\$549	\$411
Per Capita Expenses:	\$306	\$506	\$380
Operating Income (loss):	(\$81,006)	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	290.87%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$1,393,013	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$890	\$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:	Marquette Heights City		
Unit Code:	090/050/30	County:	Tazewell
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,220,802		
Equalized Assessed Valuation:	\$28,084,901		
Population:	2,824		
Employees:			
Full Time:		12	
Part Time:		39	
Salaries Paid:		\$641,693	

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:	\$706,084	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$250	\$755	\$535
Revenues During FY 20:	\$1,379,893	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$1,286,996	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$489	\$932	\$750
Per Capita Expenditures:	\$456	\$882	\$717
Revenues over/under Expenditures:	\$92,897	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	66.57%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$856,794	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$303	\$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:	\$339,741	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$541,650	(\$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:	\$1,226,829	\$14,887,139	\$3,078,846
Per Capita Debt:	\$434	\$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:	\$1,757,500	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$622	\$1,794	\$1,388
Revenues During FY 20:	\$788,770	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$805,574	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$279	\$549	\$411
Per Capita Expenses:	\$285	\$506	\$380
Operating Income (loss):	(\$16,804)	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	216.08%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$1,740,696	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$616	\$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:	Marseilles City		
Unit Code:	050/055/30	County:	Lasalle
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$11,664,924		
Equalized Assessed Valuation:	\$61,977,773		
Population:	5,094		
Employees:			
Full Time:		30	
Part Time:		16	
Salaries Paid:		\$1,767,670	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$4,208,199	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$826	\$755	\$535
Revenues During FY 20:	\$4,711,845	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$4,819,694	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$925	\$932	\$750
Per Capita Expenditures:	\$946	\$882	\$717
Revenues over/under Expenditures:	(\$107,849)	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	85.33%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$4,112,712	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$807	\$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:	\$3,311,511	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	(\$3,860,301)	(\$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:	\$5,137,299	\$14,887,139	\$3,078,846
Per Capita Debt:	\$1,009	\$1,854	\$836
General Obligation Debt over EAV:	0.75%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$10,365,063	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$2,035	\$1,794	\$1,388
Revenues During FY 20:	\$1,943,953	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$1,726,738	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$382	\$549	\$411
Per Capita Expenses:	\$339	\$506	\$380
Operating Income (loss):	\$217,215	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	612.85%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$10,582,278	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$2,077	\$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:	Marshall City		
Unit Code:	012/015/30	County:	Clark
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$22,010,141		
Equalized Assessed Valuation:	\$51,582,365		
Population:	3,811		
Employees:			
Full Time:			36
Part Time:			11
Salaries Paid:	\$2,234,167		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$1,176,673	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$309	\$755	\$535
Revenues During FY 20:	\$2,867,045	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$2,920,325	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$752	\$932	\$750
Per Capita Expenditures:	\$766	\$882	\$717
Revenues over/under Expenditures:	(\$53,280)	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	58.30%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$1,702,434	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$447	\$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:	\$827,789	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	(\$873,699)	(\$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:	\$279,800	\$14,887,139	\$3,078,846
Per Capita Debt:	\$73	\$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:	\$18,336,228	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$4,811	\$1,794	\$1,388
Revenues During FY 20:	\$11,227,977	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$10,017,086	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$2,946	\$549	\$411
Per Capita Expenses:	\$2,628	\$506	\$380
Operating Income (loss):	\$1,210,891	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	190.91%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$19,123,563	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$5,018	\$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:	Martinsville City		
Unit Code:	012/020/30	County:	Clark
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,329,380		
Equalized Assessed Valuation:	\$6,703,702		
Population:	1,167		
Employees:			
Full Time:	8		
Part Time:	11		
Salaries Paid:	\$318,894		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	(\$144,248)	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	(\$124)	\$755	\$535
Revenues During FY 20:	\$692,725	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$675,627	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$594	\$932	\$750
Per Capita Expenditures:	\$579	\$882	\$717
Revenues over/under Expenditures:	\$17,098	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	(9.35%)	103.26%	80.78%
Ending Fund Balance for FY 20:	(\$63,153)	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	(\$54)	\$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:	\$503,297	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	(\$566,450)	(\$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:	\$741,448	\$14,887,139	\$3,078,846
Per Capita Debt:	\$635	\$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:	\$5,164,071	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$4,425	\$1,794	\$1,388
Revenues During FY 20:	\$1,132,346	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$867,178	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$970	\$549	\$411
Per Capita Expenses:	\$743	\$506	\$380
Operating Income (loss):	\$265,168	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	618.85%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$5,366,488	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$4,599	\$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:	Martinton Village		
Unit Code:	038/070/32	County:	Iroquois
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$360,600		
Equalized Assessed Valuation:	\$3,446,430		
Population:	381		
Employees:			
Full Time:			
Part Time:	10		
Salaries Paid:	\$19,902		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$768,362	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$2,017	\$1,148	\$618
Revenues During FY 20:	\$142,356	\$323,415	\$142,083
Expenditures During FY 20:	\$102,206	\$292,504	\$125,294
Per Capita Revenues:	\$374	\$822	\$377
Per Capita Expenditures:	\$268	\$729	\$331
Revenues over/under Expenditures:	\$40,150	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	791.06%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$808,512	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$2,122	\$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:	\$808,512	\$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:	\$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:	\$9,033	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$24	\$2,568	\$1,178
Revenues During FY 20:	\$14,683	\$284,688	\$100,820
Expenditures During FY 20:	\$48,836	\$271,551	\$109,230
Per Capita Revenues:	\$39	\$749	\$268
Per Capita Expenses:	\$128	\$761	\$298
Operating Income (loss):	(\$34,153)	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	(51.44%)	445.15%	348.63%
Ending Retained Earnings for FY 20:	(\$25,120)	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	(\$66)	\$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:	Maryville Village		
Unit Code:	057/085/32	County:	Madison
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$14,965,150		
Equalized Assessed Valuation:	\$210,026,807		
Population:	7,952		
Employees:			
Full Time:		39	
Part Time:		38	
Salaries Paid:		\$2,869,868	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$2,507,530	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$315	\$755	\$535
Revenues During FY 20:	\$5,087,777	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$4,924,668	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$640	\$932	\$750
Per Capita Expenditures:	\$619	\$882	\$717
Revenues over/under Expenditures:	\$163,109	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	56.32%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$2,773,542	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$349	\$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:	\$1,101,938	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$1,671,604	(\$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:	\$3,210,593	\$14,887,139	\$3,078,846
Per Capita Debt:	\$404	\$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:	\$9,641,092	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$1,212	\$1,794	\$1,388
Revenues During FY 20:	\$2,961,046	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$2,820,626	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$372	\$549	\$411
Per Capita Expenses:	\$355	\$506	\$380
Operating Income (loss):	\$140,420	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	343.14%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$9,678,609	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$1,217	\$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:	Mascoutah City		
Unit Code:	088/090/30	County:	St. Clair
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$28,907,089		
Equalized Assessed Valuation:	\$139,146,429		
Population:	7,994		
Employees:			
Full Time:		52	
Part Time:		47	
Salaries Paid:		\$4,656,485	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$3,919,211	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$490	\$755	\$535
Revenues During FY 20:	\$7,243,677	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$5,921,856	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$906	\$932	\$750
Per Capita Expenditures:	\$741	\$882	\$717
Revenues over/under Expenditures:	\$1,321,821	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	87.39%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$5,174,854	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$647	\$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:	\$3,885,416	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	(\$3,954,313)	(\$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:	\$10,626,314	\$14,887,139	\$3,078,846
Per Capita Debt:	\$1,329	\$1,854	\$836
General Obligation Debt over EAV:	2.57%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$29,594,511	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$3,702	\$1,794	\$1,388
Revenues During FY 20:	\$11,680,664	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$11,054,840	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$1,461	\$549	\$411
Per Capita Expenses:	\$1,383	\$506	\$380
Operating Income (loss):	\$625,824	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	273.72%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$30,259,705	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$3,785	\$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:	Mason Town		
Unit Code:	025/035/31	County:	Effingham
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$968,600		
Equalized Assessed Valuation:	\$2,012,332		
Population:	345		
Employees:			
Full Time:			
Part Time:	14		
Salaries Paid:	\$26,517		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$241,990	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$701	\$1,148	\$618
Revenues During FY 20:	\$114,446	\$323,415	\$142,083
Expenditures During FY 20:	\$97,189	\$292,504	\$125,294
Per Capita Revenues:	\$332	\$822	\$377
Per Capita Expenditures:	\$282	\$729	\$331
Revenues over/under Expenditures:	\$17,257	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	266.75%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$259,247	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$751	\$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:	\$117,465	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$141,783	\$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:	\$114,000	\$424,313	\$27,154
Per Capita Debt:	\$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:	\$623,321	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$1,807	\$2,568	\$1,178
Revenues During FY 20:	\$78,347	\$284,688	\$100,820
Expenditures During FY 20:	\$75,592	\$271,551	\$109,230
Per Capita Revenues:	\$227	\$749	\$268
Per Capita Expenses:	\$219	\$761	\$298
Operating Income (loss):	\$2,755	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	828.23%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$626,076	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$1,815	\$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:	Mason City City		
Unit Code:	060/040/30	County:	Mason
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$7,428,600		
Equalized Assessed Valuation:	\$16,545,475		
Population:	2,119		
Employees:			
Full Time:	9		
Part Time:	4		
Salaries Paid:	\$525,328		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$547,966	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$259	\$755	\$535
Revenues During FY 20:	\$968,661	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$895,137	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$457	\$932	\$750
Per Capita Expenditures:	\$422	\$882	\$717
Revenues over/under Expenditures:	\$73,524	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	69.43%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$621,490	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$293	\$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:	\$577,030	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$44,460	(\$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:	\$1,541,283	\$14,887,139	\$3,078,846
Per Capita Debt:	\$727	\$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:	\$4,361,625	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$2,058	\$1,794	\$1,388
Revenues During FY 20:	\$1,112,352	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$717,086	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$525	\$549	\$411
Per Capita Expenses:	\$338	\$506	\$380
Operating Income (loss):	\$395,266	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	663.36%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$4,756,891	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$2,245	\$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:	Matherville Village		
Unit Code:	066/025/32	County:	Mercer
Fiscal Year End:	4/30/2020		
Accounting Method:	Combination		
Appropriation or Budget:	\$462,500		
Equalized Assessed Valuation:	\$6,644,164		
Population:	670		
Employees:			
Full Time:	1		
Part Time:	14		
Salaries Paid:	\$68,076		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$240,471	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$359	\$1,148	\$618
Revenues During FY 20:	\$269,777	\$323,415	\$142,083
Expenditures During FY 20:	\$236,843	\$292,504	\$125,294
Per Capita Revenues:	\$403	\$822	\$377
Per Capita Expenditures:	\$353	\$729	\$331
Revenues over/under Expenditures:	\$32,934	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	102.42%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$242,574	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$362	\$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:	\$79,240	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$163,334	\$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:	\$157,660	\$424,313	\$27,154
Per Capita Debt:	\$235	\$985	\$78
General Obligation Debt over EAV:	1.43%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$175,223	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$262	\$2,568	\$1,178
Revenues During FY 20:	\$178,200	\$284,688	\$100,820
Expenditures During FY 20:	\$167,491	\$271,551	\$109,230
Per Capita Revenues:	\$266	\$749	\$268
Per Capita Expenses:	\$250	\$761	\$298
Operating Income (loss):	\$10,709	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	129.42%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$216,763	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$324	\$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:	Matteson Village		
Unit Code:	016/340/32	County:	Cook
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$40,025,231		
Equalized Assessed Valuation:	\$395,282,660		
Population:	20,558		
Employees:			
Full Time:	132		
Part Time:	75		
Salaries Paid:	\$12,565,761		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$9,351,691	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$455	\$755	\$535
Revenues During FY 20:	\$27,664,961	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$24,827,537	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$1,346	\$932	\$750
Per Capita Expenditures:	\$1,208	\$882	\$717
Revenues over/under Expenditures:	\$2,837,424	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	38.88%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$9,653,613	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$470	\$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:	\$16,698,716	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	(\$100,171,138)	(\$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:	\$173,186,903	\$14,887,139	\$3,078,846
Per Capita Debt:	\$8,424	\$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:	\$25,857,479	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$1,258	\$1,794	\$1,388
Revenues During FY 20:	\$7,106,057	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$6,817,889	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$346	\$549	\$411
Per Capita Expenses:	\$332	\$506	\$380
Operating Income (loss):	\$288,168	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	382.10%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$26,050,860	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$1,267	\$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:	Mattoon City		
Unit Code:	015/030/30	County:	Coles
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$41,802,443		
Equalized Assessed Valuation:	\$199,924,401		
Population:	18,555		
Employees:			
Full Time:	139		
Part Time:	53		
Salaries Paid:	\$9,542,200		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$10,100,301	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$544	\$755	\$535
Revenues During FY 20:	\$21,548,513	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$21,060,102	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$1,161	\$932	\$750
Per Capita Expenditures:	\$1,135	\$882	\$717
Revenues over/under Expenditures:	\$488,411	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	46.65%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$9,825,585	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$530	\$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:	\$2,525,130	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	(\$114,208,318)	(\$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:	\$165,837,188	\$14,887,139	\$3,078,846
Per Capita Debt:	\$8,938	\$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:	\$28,004,396	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$1,509	\$1,794	\$1,388
Revenues During FY 20:	\$8,057,035	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$7,904,871	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$434	\$549	\$411
Per Capita Expenses:	\$426	\$506	\$380
Operating Income (loss):	\$152,164	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	356.19%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$28,156,560	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$1,517	\$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:	Maunie Village		
Unit Code:	097/030/32	County:	White
Fiscal Year End:	3/31/2020		
Accounting Method:	Cash		
Appropriation or Budget:	\$36,860		
Equalized Assessed Valuation:	\$504,696		
Population:	141		
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:	\$32,774	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$232	\$1,148	\$618
Revenues During FY 20:	\$28,534	\$323,415	\$142,083
Expenditures During FY 20:	\$16,692	\$292,504	\$125,294
Per Capita Revenues:	\$202	\$822	\$377
Per Capita Expenditures:	\$118	\$729	\$331
Revenues over/under Expenditures:	\$11,842	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	267.29%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$44,616	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$316	\$1,241	\$667

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$18,427	\$8,339	\$0
Total Unreserved Funds:	\$26,189	\$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:	Maywood Village		
Unit Code:	016/345/32	County:	Cook
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$49,205,029		
Equalized Assessed Valuation:	\$204,847,370		
Population:	23,158		
Employees:			
Full Time:	149		
Part Time:	17		
Salaries Paid:	\$13,295,240		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	(\$14,962,093)	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	(\$646)	\$755	\$535
Revenues During FY 20:	\$31,525,061	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$32,563,858	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$1,361	\$932	\$750
Per Capita Expenditures:	\$1,406	\$882	\$717
Revenues over/under Expenditures:	(\$1,038,797)	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	(48.66%)	103.26%	80.78%
Ending Fund Balance for FY 20:	(\$15,844,470)	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	(\$684)	\$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:	\$11,381,562	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	(\$127,919,447)	(\$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:	\$137,842,240	\$14,887,139	\$3,078,846
Per Capita Debt:	\$5,952	\$1,854	\$836
General Obligation Debt over EAV:	2.50%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$7,828,266	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$338	\$1,794	\$1,388
Revenues During FY 20:	\$8,832,729	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$9,282,785	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$381	\$549	\$411
Per Capita Expenses:	\$401	\$506	\$380
Operating Income (loss):	(\$450,056)	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	79.48%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$7,378,210	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$319	\$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:	Mazon Village
Unit Code:	032/055/32
County:	Grundy
Fiscal Year End:	4/30/2020
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$4,151,500
Equalized Assessed Valuation:	\$15,932,894
Population:	1,105
Employees:	
Full Time:	2
Part Time:	2
Salaries Paid:	\$301,925

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$792,054	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$717	\$755	\$535
Revenues During FY 20:	\$754,835	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$722,375	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$683	\$932	\$750
Per Capita Expenditures:	\$654	\$882	\$717
Revenues over/under Expenditures:	\$32,460	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	114.14%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$824,514	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$746	\$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:	\$553,866	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$187,317	(\$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:	\$4,584,227	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$4,149	\$1,794	\$1,388
Revenues During FY 20:	\$479,200	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$525,995	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$434	\$549	\$411
Per Capita Expenses:	\$476	\$506	\$380
Operating Income (loss):	(\$46,795)	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	862.64%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$4,537,432	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$4,106	\$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:	Mc Cook Village		
Unit Code:	016/330/32	County:	Cook
Fiscal Year End:	12/31/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$28,352,987		
Equalized Assessed Valuation:	\$100,880,427		
Population:	220		
Employees:			
Full Time:	56		
Part Time:	11		
Salaries Paid:	\$4,349,604		

Blended Component Units
Number Submitted = 2
Firefighter Pension
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$14,123,283	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$64,197	\$1,148	\$618
Revenues During FY 20:	\$14,513,066	\$323,415	\$142,083
Expenditures During FY 20:	\$12,269,640	\$292,504	\$125,294
Per Capita Revenues:	\$65,968	\$822	\$377
Per Capita Expenditures:	\$55,771	\$729	\$331
Revenues over/under Expenditures:	\$2,243,426	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	133.39%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$16,366,709	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$74,394	\$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:	\$7,310,637	\$206,106	\$40,200
Total Unrestricted Net Assets:	(\$31,432,085)	\$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:	\$33,610,001	\$424,313	\$27,154
Per Capita Debt:	\$152,773	\$985	\$78
General Obligation Debt over EAV:	31.23%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$19,151,921	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$87,054	\$2,568	\$1,178
Revenues During FY 20:	\$12,499,226	\$284,688	\$100,820
Expenditures During FY 20:	\$13,422,428	\$271,551	\$109,230
Per Capita Revenues:	\$56,815	\$749	\$268
Per Capita Expenses:	\$61,011	\$761	\$298
Operating Income (loss):	(\$923,202)	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	128.40%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$17,234,719	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$78,340	\$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:	Mc Cullom Lake Village		
Unit Code:	063/080/32	County:	Mchenry
Fiscal Year End:	3/31/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,089,604		
Equalized Assessed Valuation:	\$15,341,250		
Population:	1,075		
Employees:			
Full Time:	2		
Part Time:	16		
Salaries Paid:	\$275,955		

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:	(\$365,690)	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	(\$340)	\$755	\$535
Revenues During FY 20:	\$461,766	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$528,896	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$430	\$932	\$750
Per Capita Expenditures:	\$492	\$882	\$717
Revenues over/under Expenditures:	(\$67,130)	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	(81.83%)	103.26%	80.78%
Ending Fund Balance for FY 20:	(\$432,820)	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	(\$403)	\$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:	\$114,294	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	(\$546,725)	(\$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:	\$778,907	\$14,887,139	\$3,078,846
Per Capita Debt:	\$725	\$1,854	\$836
General Obligation Debt over EAV:	3.81%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$3,080,769	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$2,866	\$1,794	\$1,388
Revenues During FY 20:	\$401,951	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$263,118	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$374	\$549	\$411
Per Capita Expenses:	\$245	\$506	\$380
Operating Income (loss):	\$138,833	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	1,223.63%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$3,219,602	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$2,995	\$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:	Mc Henry City		
Unit Code:	063/085/30	County:	Mchenry
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$48,726,399		
Equalized Assessed Valuation:	\$701,420,237		
Population:	26,992		
Employees:			
Full Time:	166		
Part Time:	188		
Salaries Paid:	\$13,609,466		

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:	\$11,983,046	\$27,800,701	\$24,888,202
Per Capita Beginning Fund Balance:	\$444	\$596	\$540
Revenues During FY 20:	\$27,949,182	\$60,579,564	\$47,380,144
Expenditures During FY 20:	\$25,897,373	\$57,527,047	\$42,674,104
Per Capita Revenues:	\$1,035	\$1,193	\$1,190
Per Capita Expenditures:	\$959	\$1,138	\$1,113
Revenues over/under Expenditures:	\$2,051,809	\$3,052,517	\$3,395,799
Ratio of Fund Balance to Expenditures:	48.68%	60.09%	57.63%
Ending Fund Balance for FY 20:	\$12,607,238	\$30,140,627	\$27,251,330
Per Capita Ending Fund Balance:	\$467	\$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:	\$1,816,523	\$12,554,948	\$8,501,046
Total Unrestricted Net Assets:	(\$22,391,626)	(\$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:	\$41,215,604	\$143,864,744	\$80,183,022
Per Capita Debt:	\$1,527	\$2,700	\$1,962
General Obligation Debt over EAV:	1.51%	3.83%	2.50%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$47,006,641	\$76,886,573	\$53,772,300
Per Capita Beginning Retained Earnings	\$1,742	\$1,532	\$1,269
Revenues During FY 20:	\$9,889,317	\$25,580,207	\$16,960,171
Expenditures During FY 20:	\$7,611,922	\$22,794,638	\$13,897,067
Per Capita Revenues:	\$366	\$492	\$359
Per Capita Expenses:	\$282	\$433	\$334
Operating Income (loss):	\$2,277,395	\$2,785,569	\$2,238,845
Ratio of Retained Earnings to Expenses:	646.20%	426.22%	397.41%
Ending Retained Earnings for FY 20:	\$49,188,434	\$78,893,253	\$57,287,887
Per Capita Ending Retained Earnings:	\$1,822	\$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:	Mc Lean Village		
Unit Code:	064/090/32	County:	McLean
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,483,016		
Equalized Assessed Valuation:	\$11,904,532		
Population:	795		
Employees:			
Full Time:	4		
Part Time:	10		
Salaries Paid:	\$312,496		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$1,070,659	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$1,347	\$1,148	\$618
Revenues During FY 20:	\$718,732	\$323,415	\$142,083
Expenditures During FY 20:	\$646,832	\$292,504	\$125,294
Per Capita Revenues:	\$904	\$822	\$377
Per Capita Expenditures:	\$814	\$729	\$331
Revenues over/under Expenditures:	\$71,900	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	176.64%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$1,142,559	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$1,437	\$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:	\$401,200	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$536,893	\$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:	\$730,000	\$424,313	\$27,154
Per Capita Debt:	\$918	\$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:	\$2,223,485	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$2,797	\$2,568	\$1,178
Revenues During FY 20:	\$434,862	\$284,688	\$100,820
Expenditures During FY 20:	\$376,993	\$271,551	\$109,230
Per Capita Revenues:	\$547	\$749	\$268
Per Capita Expenses:	\$474	\$761	\$298
Operating Income (loss):	\$57,869	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	605.14%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$2,281,354	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$2,870	\$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:	Mc Leansboro City		
Unit Code:	033/025/30	County:	Hamilton
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$11,365,930		
Equalized Assessed Valuation:	\$17,422,753		
Population:	2,746		
Employees:			
Full Time:		25	
Part Time:		15	
Salaries Paid:		\$1,131,297	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$2,872,762	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$1,046	\$755	\$535
Revenues During FY 20:	\$1,760,455	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$2,079,512	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$641	\$932	\$750
Per Capita Expenditures:	\$757	\$882	\$717
Revenues over/under Expenditures:	(\$319,057)	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	166.98%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$3,472,271	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$1,264	\$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:	\$1,258,387	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$961,689	(\$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:	\$2,872,107	\$14,887,139	\$3,078,846
Per Capita Debt:	\$1,046	\$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:	\$7,184,241	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$2,616	\$1,794	\$1,388
Revenues During FY 20:	\$5,199,240	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$4,474,745	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$1,893	\$549	\$411
Per Capita Expenses:	\$1,630	\$506	\$380
Operating Income (loss):	\$724,495	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	160.39%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$7,176,931	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$2,614	\$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:	Mc Nabb Village		
Unit Code:	078/030/32	County:	Putnam
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$781,800		
Equalized Assessed Valuation:	\$3,675,055		
Population:	285		
Employees:			
Full Time:			
Part Time:	15		
Salaries Paid:	\$49,608		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$429,516	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$1,507	\$1,148	\$618
Revenues During FY 20:	\$188,728	\$323,415	\$142,083
Expenditures During FY 20:	\$111,760	\$292,504	\$125,294
Per Capita Revenues:	\$662	\$822	\$377
Per Capita Expenditures:	\$392	\$729	\$331
Revenues over/under Expenditures:	\$76,968	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	354.09%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$395,735	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$1,389	\$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:	\$30,322	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$365,413	\$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:	\$595,553	\$424,313	\$27,154
Per Capita Debt:	\$2,090	\$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:	\$1,989,231	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$6,980	\$2,568	\$1,178
Revenues During FY 20:	\$151,201	\$284,688	\$100,820
Expenditures During FY 20:	\$185,596	\$271,551	\$109,230
Per Capita Revenues:	\$531	\$749	\$268
Per Capita Expenses:	\$651	\$761	\$298
Operating Income (loss):	(\$34,395)	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	1,112.95%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$2,065,585	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$7,248	\$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:	McClure Village		
Unit Code:	002/025/32	County:	Alexander
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$170,262		
Equalized Assessed Valuation:	\$		
Population:	402		
Employees:			
Full Time:	2		
Part Time:	3		
Salaries Paid:	\$58,119		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$163,969	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$408	\$1,148	\$618
Revenues During FY 20:	\$92,339	\$323,415	\$142,083
Expenditures During FY 20:	\$105,282	\$292,504	\$125,294
Per Capita Revenues:	\$230	\$822	\$377
Per Capita Expenditures:	\$262	\$729	\$331
Revenues over/under Expenditures:	(\$12,943)	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	143.45%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$151,026	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$376	\$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:	Mechanicsburg Village		
Unit Code:	083/075/32	County:	Sangamon
Fiscal Year End:	5/31/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$779,874		
Equalized Assessed Valuation:	\$4,184,439		
Population:	661		
Employees:			
Full Time:	1		
Part Time:	4		
Salaries Paid:	\$39,920		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$322,949	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$489	\$1,148	\$618
Revenues During FY 20:	\$668,565	\$323,415	\$142,083
Expenditures During FY 20:	\$599,293	\$292,504	\$125,294
Per Capita Revenues:	\$1,011	\$822	\$377
Per Capita Expenditures:	\$907	\$729	\$331
Revenues over/under Expenditures:	\$69,272	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	72.85%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$436,614	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$661	\$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:	\$41,210	\$206,106	\$40,200
Total Unrestricted Net Assets:	(\$1,572,417)	\$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:	\$1,995,812	\$424,313	\$27,154
Per Capita Debt:	\$3,019	\$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:	Medora Village		
Unit Code:	056/065/32	County:	Macoupin
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$414,537		
Equalized Assessed Valuation:	\$2,467,711		
Population:	500		
Employees:			
Full Time:			
Part Time:	6		
Salaries Paid:	\$41,531		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$189,403	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$379	\$1,148	\$618
Revenues During FY 20:	\$94,044	\$323,415	\$142,083
Expenditures During FY 20:	\$94,030	\$292,504	\$125,294
Per Capita Revenues:	\$188	\$822	\$377
Per Capita Expenditures:	\$188	\$729	\$331
Revenues over/under Expenditures:	\$14	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	198.89%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$187,017	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$374	\$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:	\$187,017	\$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:	\$80,000	\$424,313	\$27,154
Per Capita Debt:	\$160	\$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:	\$847,828	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$1,696	\$2,568	\$1,178
Revenues During FY 20:	\$261,633	\$284,688	\$100,820
Expenditures During FY 20:	\$235,452	\$271,551	\$109,230
Per Capita Revenues:	\$523	\$749	\$268
Per Capita Expenses:	\$471	\$761	\$298
Operating Income (loss):	\$26,181	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	372.22%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$876,409	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$1,753	\$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:	Melvin Village		
Unit Code:	027/030/32	County:	Ford
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$776,460		
Equalized Assessed Valuation:	\$2,997,582		
Population:	452		
Employees:			
Full Time:			
Part Time:	14		
Salaries Paid:	\$46,850		

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:	\$338,734	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$749	\$1,148	\$618
Revenues During FY 20:	\$197,051	\$323,415	\$142,083
Expenditures During FY 20:	\$213,020	\$292,504	\$125,294
Per Capita Revenues:	\$436	\$822	\$377
Per Capita Expenditures:	\$471	\$729	\$331
Revenues over/under Expenditures:	(\$15,969)	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	151.52%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$322,765	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$714	\$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:	\$64,147	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$258,618	\$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:	\$300,000	\$424,313	\$27,154
Per Capita Debt:	\$664	\$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:	\$385,807	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$854	\$2,568	\$1,178
Revenues During FY 20:	\$117,336	\$284,688	\$100,820
Expenditures During FY 20:	\$123,758	\$271,551	\$109,230
Per Capita Revenues:	\$260	\$749	\$268
Per Capita Expenses:	\$274	\$761	\$298
Operating Income (loss):	(\$6,422)	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	306.55%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$379,385	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$839	\$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:	Mendon Village		
Unit Code:	001/055/32	County:	Adams
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$399,310		
Equalized Assessed Valuation:	\$8,511,108		
Population:	961		
Employees:			
Full Time:	1		
Part Time:	8		
Salaries Paid:	\$131,180		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$761,978	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$793	\$1,148	\$618
Revenues During FY 20:	\$306,776	\$323,415	\$142,083
Expenditures During FY 20:	\$255,440	\$292,504	\$125,294
Per Capita Revenues:	\$319	\$822	\$377
Per Capita Expenditures:	\$266	\$729	\$331
Revenues over/under Expenditures:	\$51,336	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	318.40%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$813,314	\$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:	\$158,221	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$655,093	\$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:	\$2,062,742	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$2,146	\$2,568	\$1,178
Revenues During FY 20:	\$272,339	\$284,688	\$100,820
Expenditures During FY 20:	\$187,189	\$271,551	\$109,230
Per Capita Revenues:	\$283	\$749	\$268
Per Capita Expenses:	\$195	\$761	\$298
Operating Income (loss):	\$85,150	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	1,147.45%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$2,147,892	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$2,235	\$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:	Mendota City		
Unit Code:	050/060/30	County:	Lasalle
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$15,008,686		
Equalized Assessed Valuation:	\$114,347,872		
Population:	7,057		
Employees:			
Full Time:	10		
Part Time:	10		
Salaries Paid:	\$2,955,499		

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:	\$5,858,738	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$830	\$755	\$535
Revenues During FY 20:	\$8,165,388	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$7,600,542	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$1,157	\$932	\$750
Per Capita Expenditures:	\$1,077	\$882	\$717
Revenues over/under Expenditures:	\$564,846	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	85.20%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$6,476,015	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$918	\$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:	\$5,759,668	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	(\$5,296,842)	(\$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:	\$604,113	\$14,887,139	\$3,078,846
Per Capita Debt:	\$86	\$1,854	\$836
General Obligation Debt over EAV:	0.50%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$10,783,054	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$1,528	\$1,794	\$1,388
Revenues During FY 20:	\$3,132,607	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$2,772,416	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$444	\$549	\$411
Per Capita Expenses:	\$393	\$506	\$380
Operating Income (loss):	\$360,191	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	401.93%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$11,143,245	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$1,579	\$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:	Menominee Village		
Unit Code:	043/035/32	County:	Jo Daviess
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash		
Appropriation or Budget:	\$88,700		
Equalized Assessed Valuation:	\$		
Population:	248		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$6,392		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$169,834	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$685	\$1,148	\$618
Revenues During FY 20:	\$66,708	\$323,415	\$142,083
Expenditures During FY 20:	\$62,252	\$292,504	\$125,294
Per Capita Revenues:	\$269	\$822	\$377
Per Capita Expenditures:	\$251	\$729	\$331
Revenues over/under Expenditures:	\$4,456	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	279.97%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$174,290	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$703	\$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 Between 1000 and 25,000

Local Government Profile

Unit Name:	Meredosia Village		
Unit Code:	069/035/32	County:	Morgan
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,008,000		
Equalized Assessed Valuation:	\$5,888,898		
Population:	1,041		
Employees:			
Full Time:	3		
Part Time:	6		
Salaries Paid:	\$219,449		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$554,486	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$533	\$755	\$535
Revenues During FY 20:	\$427,635	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$382,528	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$411	\$932	\$750
Per Capita Expenditures:	\$367	\$882	\$717
Revenues over/under Expenditures:	\$45,107	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	152.82%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$584,596	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$562	\$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:	\$471,692	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$207,577	(\$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:	\$296,819	\$14,887,139	\$3,078,846
Per Capita Debt:	\$285	\$1,854	\$836
General Obligation Debt over EAV:	4.63%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$2,363,081	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$2,270	\$1,794	\$1,388
Revenues During FY 20:	\$198,926	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$262,730	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$191	\$549	\$411
Per Capita Expenses:	\$252	\$506	\$380
Operating Income (loss):	(\$63,804)	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	875.15%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$2,299,277	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$2,209	\$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:	Merrionette Park Village		
Unit Code:	016/355/32	County:	Cook
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,489,973		
Equalized Assessed Valuation:	\$43,377,178		
Population:	1,865		
Employees:			
Full Time:			
Part Time:	101		
Salaries Paid:	\$1,358,524		

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:	(\$760,928)	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	(\$408)	\$755	\$535
Revenues During FY 20:	\$2,379,345	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$2,849,196	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$1,276	\$932	\$750
Per Capita Expenditures:	\$1,528	\$882	\$717
Revenues over/under Expenditures:	(\$469,851)	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	11.57%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$329,749	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$177	\$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:	\$676,506	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$186,014	(\$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:	\$1,691,343	\$14,887,139	\$3,078,846
Per Capita Debt:	\$907	\$1,854	\$836
General Obligation Debt over EAV:	2.79%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$2,600,566	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$1,394	\$1,794	\$1,388
Revenues During FY 20:	\$994,896	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$471,317	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$533	\$549	\$411
Per Capita Expenses:	\$253	\$506	\$380
Operating Income (loss):	\$523,579	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	344.60%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$1,624,145	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$871	\$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:	Metamora Village		
Unit Code:	102/045/32	County:	Woodford
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$5,366,701		
Equalized Assessed Valuation:	\$69,077,778		
Population:	3,713		
Employees:			
Full Time:	14		
Part Time:	7		
Salaries Paid:	\$893,714		

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:	\$3,149,969	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$848	\$755	\$535
Revenues During FY 20:	\$2,292,135	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$3,597,223	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$617	\$932	\$750
Per Capita Expenditures:	\$969	\$882	\$717
Revenues over/under Expenditures:	(\$1,305,088)	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	90.47%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$3,254,531	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$877	\$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:	\$1,344,129	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$1,910,402	(\$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:	\$3,175,498	\$14,887,139	\$3,078,846
Per Capita Debt:	\$855	\$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:	\$6,617,990	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$1,782	\$1,794	\$1,388
Revenues During FY 20:	\$1,419,378	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$1,125,208	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$382	\$549	\$411
Per Capita Expenses:	\$303	\$506	\$380
Operating Income (loss):	\$294,170	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	622.33%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$7,002,510	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$1,886	\$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:	Metcalf Village		
Unit Code:	023/030/32	County:	Edgar
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$185,346		
Equalized Assessed Valuation:	\$654,030		
Population:	189		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$12,040		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$81,691	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$432	\$1,148	\$618
Revenues During FY 20:	\$78,262	\$323,415	\$142,083
Expenditures During FY 20:	\$97,589	\$292,504	\$125,294
Per Capita Revenues:	\$414	\$822	\$377
Per Capita Expenditures:	\$516	\$729	\$331
Revenues over/under Expenditures:	(\$19,327)	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	63.90%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$62,364	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$330	\$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:	\$13,401	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$48,963	\$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:	\$150,000	\$424,313	\$27,154
Per Capita Debt:	\$794	\$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:	\$879,977	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$4,656	\$2,568	\$1,178
Revenues During FY 20:	\$38,611	\$284,688	\$100,820
Expenditures During FY 20:	\$70,623	\$271,551	\$109,230
Per Capita Revenues:	\$204	\$749	\$268
Per Capita Expenses:	\$374	\$761	\$298
Operating Income (loss):	(\$32,012)	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	1,200.69%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$847,965	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$4,487	\$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:	Metropolis City		
Unit Code:	061/020/30	County:	Massac
Fiscal Year End:	6/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$36,229,927		
Equalized Assessed Valuation:	\$51,731,523		
Population:	5,945		
Employees:			
	Full Time:	85	
	Part Time:	44	
	Salaries Paid:	\$4,150,867	

Blended Component Units
Number Submitted = 2
Foreign Fire Insurance Board
Municipal Airport

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$7,948,524	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$1,337	\$755	\$535
Revenues During FY 20:	\$7,854,770	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$9,431,384	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$1,321	\$932	\$750
Per Capita Expenditures:	\$1,586	\$882	\$717
Revenues over/under Expenditures:	(\$1,576,614)	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	74.94%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$7,068,055	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$1,189	\$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:	\$3,283,170	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	(\$35,409,208)	(\$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:	\$9,238,020	\$14,887,139	\$3,078,846
Per Capita Debt:	\$1,554	\$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:	\$34,196,498	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$5,752	\$1,794	\$1,388
Revenues During FY 20:	\$12,526,497	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$10,463,741	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$2,107	\$549	\$411
Per Capita Expenses:	\$1,760	\$506	\$380
Operating Income (loss):	\$2,062,756	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	323.42%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$33,841,779	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$5,692	\$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:	Mettawa Village		
Unit Code:	049/125/32	County:	Lake
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$9,133,000		
Equalized Assessed Valuation:	\$147,212,497		
Population:	553		
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:	\$9,995,445	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$18,075	\$1,148	\$618
Revenues During FY 20:	\$4,384,193	\$323,415	\$142,083
Expenditures During FY 20:	\$3,445,080	\$292,504	\$125,294
Per Capita Revenues:	\$7,928	\$822	\$377
Per Capita Expenditures:	\$6,230	\$729	\$331
Revenues over/under Expenditures:	\$939,113	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	317.40%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$10,934,558	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$19,773	\$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:	\$377,751	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$9,971,141	\$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:	Middletown Village		
Unit Code:	054/045/32	County:	Logan
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$546,815		
Equalized Assessed Valuation:	\$2,311,379		
Population:	324		
Employees:			
	Full Time:		
	Part Time:	11	
	Salaries Paid:	\$11,083	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$314,308	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$970	\$1,148	\$618
Revenues During FY 20:	\$80,837	\$323,415	\$142,083
Expenditures During FY 20:	\$38,703	\$292,504	\$125,294
Per Capita Revenues:	\$249	\$822	\$377
Per Capita Expenditures:	\$119	\$729	\$331
Revenues over/under Expenditures:	\$42,134	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	920.97%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$356,442	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$1,100	\$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:	\$58,534	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$297,908	\$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:	\$95,835	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$296	\$2,568	\$1,178
Revenues During FY 20:	\$40,337	\$284,688	\$100,820
Expenditures During FY 20:	\$47,965	\$271,551	\$109,230
Per Capita Revenues:	\$124	\$749	\$268
Per Capita Expenses:	\$148	\$761	\$298
Operating Income (loss):	(\$7,628)	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	183.90%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$88,207	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$272	\$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:	Milan Village		
Unit Code:	081/045/32	County:	Rock Island
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$10,461,143		
Equalized Assessed Valuation:	\$82,353,958		
Population:	4,991		
Employees:			
Full Time:	53		
Part Time:	7		
Salaries Paid:	\$2,844,940		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$3,780,767	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$758	\$755	\$535
Revenues During FY 20:	\$9,828,949	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$9,611,713	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$1,969	\$932	\$750
Per Capita Expenditures:	\$1,926	\$882	\$717
Revenues over/under Expenditures:	\$217,236	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	41.60%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$3,998,003	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$801	\$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:	\$2,845,313	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	(\$9,557,479)	(\$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:	\$10,123,040	\$14,887,139	\$3,078,846
Per Capita Debt:	\$2,028	\$1,854	\$836
General Obligation Debt over EAV:	3.03%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$4,993,519	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$1,001	\$1,794	\$1,388
Revenues During FY 20:	\$2,063,751	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$1,607,338	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$413	\$549	\$411
Per Capita Expenses:	\$322	\$506	\$380
Operating Income (loss):	\$456,413	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	339.07%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$5,449,932	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$1,092	\$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:	Milford Village
Unit Code:	038/075/32
County:	Iroquois
Fiscal Year End:	4/30/2020
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$2,071,000
Equalized Assessed Valuation:	\$7,226,147
Population:	1,369
Employees:	
Full Time:	6
Part Time:	8
Salaries Paid:	\$308,556

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$31,473	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$23	\$755	\$535
Revenues During FY 20:	\$565,461	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$696,293	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$413	\$932	\$750
Per Capita Expenditures:	\$509	\$882	\$717
Revenues over/under Expenditures:	(\$130,832)	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	25.75%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$179,306	\$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:	\$140,987	\$6,788	\$0
Total Unreserved Funds:	\$38,319	\$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:	\$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:	\$1,682,436	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$1,229	\$1,794	\$1,388
Revenues During FY 20:	\$999,487	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$1,306,403	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$730	\$549	\$411
Per Capita Expenses:	\$954	\$506	\$380
Operating Income (loss):	(\$306,916)	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	83.96%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$1,096,855	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$801	\$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:	Mill Creek Village		
Unit Code:	091/035/32	County:	Union
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash		
Appropriation or Budget:	\$30,050		
Equalized Assessed Valuation:	\$200,000		
Population:	55		
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:	\$36,184	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$658	\$1,148	\$618
Revenues During FY 20:	\$24,568	\$323,415	\$142,083
Expenditures During FY 20:	\$29,935	\$292,504	\$125,294
Per Capita Revenues:	\$447	\$822	\$377
Per Capita Expenditures:	\$544	\$729	\$331
Revenues over/under Expenditures:	(\$5,367)	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	102.95%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$30,817	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$560	\$1,241	\$667

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$8,339	\$0
Total Unreserved Funds:	\$21,986	\$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:	Mill Shoals Village		
Unit Code:	097/035/32	County:	White
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$211,000		
Equalized Assessed Valuation:	\$817,435		
Population:	215		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$44,425		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$107,636	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$501	\$1,148	\$618
Revenues During FY 20:	\$50,578	\$323,415	\$142,083
Expenditures During FY 20:	\$37,278	\$292,504	\$125,294
Per Capita Revenues:	\$235	\$822	\$377
Per Capita Expenditures:	\$173	\$729	\$331
Revenues over/under Expenditures:	\$13,300	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	318.15%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$118,599	\$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:	\$27,570	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$32,990	\$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:	\$167	\$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:	\$540,834	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$2,516	\$2,568	\$1,178
Revenues During FY 20:	\$76,567	\$284,688	\$100,820
Expenditures During FY 20:	\$120,071	\$271,551	\$109,230
Per Capita Revenues:	\$356	\$749	\$268
Per Capita Expenses:	\$558	\$761	\$298
Operating Income (loss):	(\$43,504)	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	414.20%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$497,330	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$2,313	\$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:	Millbrook Village		
Unit Code:	047/012/32	County:	Kendall
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$93,305		
Equalized Assessed Valuation:	\$9,219,025		
Population:	335		
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:	\$523,658	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$1,563	\$1,148	\$618
Revenues During FY 20:	\$103,321	\$323,415	\$142,083
Expenditures During FY 20:	\$50,773	\$292,504	\$125,294
Per Capita Revenues:	\$308	\$822	\$377
Per Capita Expenditures:	\$152	\$729	\$331
Revenues over/under Expenditures:	\$52,548	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	1,134.87%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$576,206	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$1,720	\$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:	\$59,191	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$517,015	\$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:	Milledgeville Village		
Unit Code:	008/020/32	County:	Carroll
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,558,500		
Equalized Assessed Valuation:	\$8,068,854		
Population:	1,530		
Employees:			
Full Time:	5		
Part Time:	12		
Salaries Paid:	\$301,431		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$546,071	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$357	\$755	\$535
Revenues During FY 20:	\$1,096,060	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$884,051	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$716	\$932	\$750
Per Capita Expenditures:	\$578	\$882	\$717
Revenues over/under Expenditures:	\$212,009	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	80.26%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$709,580	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$464	\$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:	\$541,409	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$147,478	(\$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:	\$448,164	\$14,887,139	\$3,078,846
Per Capita Debt:	\$293	\$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:	\$2,126,456	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$1,390	\$1,794	\$1,388
Revenues During FY 20:	\$450,819	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$490,581	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$295	\$549	\$411
Per Capita Expenses:	\$321	\$506	\$380
Operating Income (loss):	(\$39,762)	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	435.24%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$2,135,194	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$1,396	\$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:	Millington Village		
Unit Code:	047/015/32	County:	Kendall
Fiscal Year End:	3/31/2020		
Accounting Method:	Cash		
Appropriation or Budget:	\$465,755		
Equalized Assessed Valuation:	\$4,999,355		
Population:	617		
Employees:			
Full Time:			
Part Time:	5		
Salaries Paid:	\$15,295		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$282,202	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$457	\$1,148	\$618
Revenues During FY 20:	\$136,009	\$323,415	\$142,083
Expenditures During FY 20:	\$61,608	\$292,504	\$125,294
Per Capita Revenues:	\$220	\$822	\$377
Per Capita Expenditures:	\$100	\$729	\$331
Revenues over/under Expenditures:	\$74,401	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	578.83%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$356,603	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$578	\$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 Between 1000 and 25,000

Local Government Profile

Unit Name:	Millstadt Village		
Unit Code:	088/095/32	County:	St. Clair
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,950,376		
Equalized Assessed Valuation:	\$84,877,483		
Population:	3,861		
Employees:			
	Full Time:	17	
	Part Time:	62	
	Salaries Paid:	\$1,150,984	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$2,924,696	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$757	\$755	\$535
Revenues During FY 20:	\$3,161,582	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$2,885,621	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$819	\$932	\$750
Per Capita Expenditures:	\$747	\$882	\$717
Revenues over/under Expenditures:	\$275,961	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	106.61%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$3,076,227	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$797	\$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:	\$1,941,232	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$1,597,435	(\$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:	\$4,754,580	\$14,887,139	\$3,078,846
Per Capita Debt:	\$1,231	\$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:	\$4,362,436	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$1,130	\$1,794	\$1,388
Revenues During FY 20:	\$1,533,304	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$1,554,050	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$397	\$549	\$411
Per Capita Expenses:	\$402	\$506	\$380
Operating Income (loss):	(\$20,746)	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	287.39%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$4,466,120	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$1,157	\$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:	Milton Village		
Unit Code:	075/050/32	County:	Pike
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$236,000		
Equalized Assessed Valuation:	\$1,507,655		
Population:	271		
Employees:			
Full Time:			
Part Time:	11		
Salaries Paid:	\$6,789		

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:	\$250,391	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$924	\$1,148	\$618
Revenues During FY 20:	\$100,565	\$323,415	\$142,083
Expenditures During FY 20:	\$63,302	\$292,504	\$125,294
Per Capita Revenues:	\$371	\$822	\$377
Per Capita Expenditures:	\$234	\$729	\$331
Revenues over/under Expenditures:	\$37,263	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	454.42%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$287,654	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$1,061	\$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:	\$139,928	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$175,801	\$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:	\$499,146	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$1,842	\$2,568	\$1,178
Revenues During FY 20:	\$63,844	\$284,688	\$100,820
Expenditures During FY 20:	\$73,250	\$271,551	\$109,230
Per Capita Revenues:	\$236	\$749	\$268
Per Capita Expenses:	\$270	\$761	\$298
Operating Income (loss):	(\$9,406)	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	668.59%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$489,740	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$1,807	\$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:	Mineral Village		
Unit Code:	006/070/32	County:	Bureau
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$383,691		
Equalized Assessed Valuation:	\$1,625,237		
Population:	237		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$9,000		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$313,957	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$1,325	\$1,148	\$618
Revenues During FY 20:	\$85,769	\$323,415	\$142,083
Expenditures During FY 20:	\$45,675	\$292,504	\$125,294
Per Capita Revenues:	\$362	\$822	\$377
Per Capita Expenditures:	\$193	\$729	\$331
Revenues over/under Expenditures:	\$40,094	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	767.72%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$350,655	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$1,480	\$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:	\$49,592	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$301,063	\$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:	\$462,683	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$1,952	\$2,568	\$1,178
Revenues During FY 20:	\$61,117	\$284,688	\$100,820
Expenditures During FY 20:	\$71,360	\$271,551	\$109,230
Per Capita Revenues:	\$258	\$749	\$268
Per Capita Expenses:	\$301	\$761	\$298
Operating Income (loss):	(\$10,243)	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	638.78%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$455,836	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$1,923	\$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:	Minier Village		
Unit Code:	090/055/32	County:	Tazewell
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,643,158		
Equalized Assessed Valuation:	\$18,308,056		
Population:	1,190		
Employees:			
Full Time:	3		
Part Time:	13		
Salaries Paid:	\$432,188		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$435,456	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$366	\$755	\$535
Revenues During FY 20:	\$703,686	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$968,422	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$591	\$932	\$750
Per Capita Expenditures:	\$814	\$882	\$717
Revenues over/under Expenditures:	(\$264,736)	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	17.63%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$170,720	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$143	\$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:	\$235,857	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$310,896	(\$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:	\$1,100,122	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$924	\$1,794	\$1,388
Revenues During FY 20:	\$341,223	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$369,042	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$287	\$549	\$411
Per Capita Expenses:	\$310	\$506	\$380
Operating Income (loss):	(\$27,819)	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	290.56%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$1,072,303	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$901	\$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:	Minonk City		
Unit Code:	102/050/30	County:	Woodford
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$3,015,211		
Equalized Assessed Valuation:	\$27,501,743		
Population:	1,974		
Employees:			
Full Time:	11		
Part Time:	28		
Salaries Paid:	\$790,540		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$2,073,883	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$1,051	\$755	\$535
Revenues During FY 20:	\$1,859,663	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$1,656,595	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$942	\$932	\$750
Per Capita Expenditures:	\$839	\$882	\$717
Revenues over/under Expenditures:	\$203,068	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	134.50%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$2,228,090	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$1,129	\$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:	\$1,362,391	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$975,425	(\$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:	\$1,595,387	\$14,887,139	\$3,078,846
Per Capita Debt:	\$808	\$1,854	\$836
General Obligation Debt over EAV:	0.44%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$2,442,213	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$1,237	\$1,794	\$1,388
Revenues During FY 20:	\$802,503	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$973,544	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$407	\$549	\$411
Per Capita Expenses:	\$493	\$506	\$380
Operating Income (loss):	(\$171,041)	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	238.30%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$2,320,001	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$1,175	\$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:	Minooka Village		
Unit Code:	032/060/32	County:	Grundy
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$20,087,474		
Equalized Assessed Valuation:	\$357,521,196		
Population:	10,924		
Employees:			
Full Time:		40	
Part Time:		46	
Salaries Paid:		\$3,323,072	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$4,624,837	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$423	\$755	\$535
Revenues During FY 20:	\$7,793,176	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$7,106,684	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$713	\$932	\$750
Per Capita Expenditures:	\$651	\$882	\$717
Revenues over/under Expenditures:	\$686,492	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	70.50%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$5,010,405	\$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:	\$7,371,644	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$975,201	(\$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:	\$6,650,000	\$14,887,139	\$3,078,846
Per Capita Debt:	\$609	\$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:	\$24,383,592	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$2,232	\$1,794	\$1,388
Revenues During FY 20:	\$4,331,159	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$3,462,096	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$396	\$549	\$411
Per Capita Expenses:	\$317	\$506	\$380
Operating Income (loss):	\$869,063	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	705.97%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$24,441,482	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$2,237	\$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:	Modesto Village		
Unit Code:	056/070/32	County:	Macoupin
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$141,270		
Equalized Assessed Valuation:	\$1,948,729		
Population:	189		
Employees:			
Full Time:			
Part Time:	10		
Salaries Paid:	\$14,620		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$151,376	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$801	\$1,148	\$618
Revenues During FY 20:	\$71,446	\$323,415	\$142,083
Expenditures During FY 20:	\$79,109	\$292,504	\$125,294
Per Capita Revenues:	\$378	\$822	\$377
Per Capita Expenditures:	\$419	\$729	\$331
Revenues over/under Expenditures:	(\$7,663)	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	179.42%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$141,934	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$751	\$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:	\$26,040	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$115,894	\$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:	\$90,932	\$424,313	\$27,154
Per Capita Debt:	\$481	\$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:	\$176,748	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$935	\$2,568	\$1,178
Revenues During FY 20:	\$99,237	\$284,688	\$100,820
Expenditures During FY 20:	\$62,161	\$271,551	\$109,230
Per Capita Revenues:	\$525	\$749	\$268
Per Capita Expenses:	\$329	\$761	\$298
Operating Income (loss):	\$37,076	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	346.85%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$215,603	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$1,141	\$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:	Mokena Village		
Unit Code:	099/070/32	County:	Will
Fiscal Year End:	6/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$29,609,365		
Equalized Assessed Valuation:	\$827,815,720		
Population:	20,305		
Employees:			
Full Time:	73		
Part Time:	5		
Salaries Paid:	\$7,184,372		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$5,318,295	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$262	\$755	\$535
Revenues During FY 20:	\$15,717,706	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$12,033,168	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$774	\$932	\$750
Per Capita Expenditures:	\$593	\$882	\$717
Revenues over/under Expenditures:	\$3,684,538	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	74.82%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$9,002,833	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$443	\$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:	\$2,828,649	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$16,365,869	(\$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:	\$3,215,105	\$14,887,139	\$3,078,846
Per Capita Debt:	\$158	\$1,854	\$836
General Obligation Debt over EAV:	0.36%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$39,407,935	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$1,941	\$1,794	\$1,388
Revenues During FY 20:	\$9,606,086	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$8,777,333	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$473	\$549	\$411
Per Capita Expenses:	\$432	\$506	\$380
Operating Income (loss):	\$828,753	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	457.45%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$40,151,688	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$1,977	\$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:	Moline City		
Unit Code:	081/050/30	County:	Rock Island
Fiscal Year End:	12/31/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$149,358,542		
Equalized Assessed Valuation:	\$783,383,008		
Population:	41,356		
Employees:			
Full Time:	331		
Part Time:	8		
Salaries Paid:	\$23,087,652		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$17,970,753	\$27,800,701	\$24,888,202
Per Capita Beginning Fund Balance:	\$435	\$596	\$540
Revenues During FY 20:	\$60,248,266	\$60,579,564	\$47,380,144
Expenditures During FY 20:	\$58,226,074	\$57,527,047	\$42,674,104
Per Capita Revenues:	\$1,457	\$1,193	\$1,190
Per Capita Expenditures:	\$1,408	\$1,138	\$1,113
Revenues over/under Expenditures:	\$2,022,192	\$3,052,517	\$3,395,799
Ratio of Fund Balance to Expenditures:	34.02%	60.09%	57.63%
Ending Fund Balance for FY 20:	\$19,805,920	\$30,140,627	\$27,251,330
Per Capita Ending Fund Balance:	\$479	\$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:	\$7,374,012	\$12,554,948	\$8,501,046
Total Unrestricted Net Assets:	(\$126,617,868)	(\$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:	\$211,648,742	\$143,864,744	\$80,183,022
Per Capita Debt:	\$5,118	\$2,700	\$1,962
General Obligation Debt over EAV:	3.48%	3.83%	2.50%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$106,152,531	\$76,886,573	\$53,772,300
Per Capita Beginning Retained Earnings	\$2,567	\$1,532	\$1,269
Revenues During FY 20:	\$22,551,736	\$25,580,207	\$16,960,171
Expenditures During FY 20:	\$20,333,088	\$22,794,638	\$13,897,067
Per Capita Revenues:	\$545	\$492	\$359
Per Capita Expenses:	\$492	\$433	\$334
Operating Income (loss):	\$2,218,648	\$2,785,569	\$2,238,845
Ratio of Retained Earnings to Expenses:	532.98%	426.22%	397.41%
Ending Retained Earnings for FY 20:	\$108,371,179	\$78,893,253	\$57,287,887
Per Capita Ending Retained Earnings:	\$2,620	\$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:	Momence City		
Unit Code:	046/070/30	County:	Kankakee
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$7,575,300		
Equalized Assessed Valuation:	\$52,650,875		
Population:	3,094		
Employees:			
Full Time:	20		
Part Time:	15		
Salaries Paid:	\$1,050,665		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$770,371	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$249	\$755	\$535
Revenues During FY 20:	\$2,058,753	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$1,799,436	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$665	\$932	\$750
Per Capita Expenditures:	\$582	\$882	\$717
Revenues over/under Expenditures:	\$259,317	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	56.91%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$1,024,105	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$331	\$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:	\$157,713	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$873,099	(\$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:	\$1,434,075	\$14,887,139	\$3,078,846
Per Capita Debt:	\$464	\$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:	\$4,233,190	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$1,368	\$1,794	\$1,388
Revenues During FY 20:	\$1,524,068	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$1,733,406	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$493	\$549	\$411
Per Capita Expenses:	\$560	\$506	\$380
Operating Income (loss):	(\$209,338)	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	232.14%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$4,023,852	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$1,301	\$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:	Monee Village		
Unit Code:	099/075/32	County:	Will
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$15,901,177		
Equalized Assessed Valuation:	\$111,213,932		
Population:	5,128		
Employees:			
Full Time:		39	
Part Time:		33	
Salaries Paid:		\$2,522,074	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$12,190,861	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$2,377	\$755	\$535
Revenues During FY 20:	\$16,785,292	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$14,136,085	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$3,273	\$932	\$750
Per Capita Expenditures:	\$2,757	\$882	\$717
Revenues over/under Expenditures:	\$2,649,207	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	133.94%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$18,934,450	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$3,692	\$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:	\$11,442,092	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	(\$7,217,167)	(\$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:	\$5,784,462	\$14,887,139	\$3,078,846
Per Capita Debt:	\$1,128	\$1,854	\$836
General Obligation Debt over EAV:	5.15%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$6,838,877	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$1,334	\$1,794	\$1,388
Revenues During FY 20:	\$2,777,929	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$2,643,427	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$542	\$549	\$411
Per Capita Expenses:	\$515	\$506	\$380
Operating Income (loss):	\$134,502	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	264.91%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$7,002,827	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$1,366	\$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:	Monmouth City
Unit Code:	094/025/30
County:	Warren
Fiscal Year End:	4/30/2020
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$17,035,964
Equalized Assessed Valuation:	\$83,210,894
Population:	9,091
Employees:	
Full Time:	53
Part Time:	14
Salaries Paid:	\$3,488,650

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$4,485,060	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$493	\$755	\$535
Revenues During FY 20:	\$8,766,542	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$8,272,487	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$964	\$932	\$750
Per Capita Expenditures:	\$910	\$882	\$717
Revenues over/under Expenditures:	\$494,055	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	60.50%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$5,004,573	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$550	\$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:	\$1,354,195	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	(\$17,833,348)	(\$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:	\$32,099,280	\$14,887,139	\$3,078,846
Per Capita Debt:	\$3,531	\$1,854	\$836
General Obligation Debt over EAV:	34.84%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$10,027,289	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$1,103	\$1,794	\$1,388
Revenues During FY 20:	\$6,418,727	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$5,935,106	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$706	\$549	\$411
Per Capita Expenses:	\$653	\$506	\$380
Operating Income (loss):	\$483,621	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	177.04%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$10,507,720	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$1,156	\$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:	Monroe Center Village		
Unit Code:	071/054/32	County:	Ogle
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$658,100		
Equalized Assessed Valuation:	\$6,415,016		
Population:	471		
Employees:			
Full Time:			
Part Time:	12		
Salaries Paid:	\$28,803		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$434,414	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$922	\$1,148	\$618
Revenues During FY 20:	\$279,479	\$323,415	\$142,083
Expenditures During FY 20:	\$384,154	\$292,504	\$125,294
Per Capita Revenues:	\$593	\$822	\$377
Per Capita Expenditures:	\$816	\$729	\$331
Revenues over/under Expenditures:	(\$104,675)	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	85.84%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$329,739	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$700	\$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:	\$75,143	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$254,596	\$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:	Montgomery Village		
Unit Code:	045/065/32	County:	Kane
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$30,150,759		
Equalized Assessed Valuation:	\$4,799,118,670		
Population:	18,438		
Employees:			
	Full Time:	68	
	Part Time:	31	
	Salaries Paid:	\$5,431,712	

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:	\$8,261,922	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$448	\$755	\$535
Revenues During FY 20:	\$13,534,575	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$12,703,154	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$734	\$932	\$750
Per Capita Expenditures:	\$689	\$882	\$717
Revenues over/under Expenditures:	\$831,421	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	71.58%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$9,093,343	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$493	\$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:	\$2,650,328	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	(\$3,281,565)	(\$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:	\$33,849,772	\$14,887,139	\$3,078,846
Per Capita Debt:	\$1,836	\$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:	\$20,532,401	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$1,114	\$1,794	\$1,388
Revenues During FY 20:	\$7,379,357	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$7,725,711	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$400	\$549	\$411
Per Capita Expenses:	\$419	\$506	\$380
Operating Income (loss):	(\$346,354)	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	265.53%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$20,513,749	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$1,113	\$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:	Monticello City		
Unit Code:	074/045/30	County:	Piatt
Fiscal Year End:	12/31/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$14,050,145		
Equalized Assessed Valuation:	\$128,968,154		
Population:	5,856		
Employees:			
Full Time:	31		
Part Time:	59		
Salaries Paid:	\$1,971,525		

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$10,747,456	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$1,835	\$755	\$535
Revenues During FY 20:	\$5,802,579	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$5,468,530	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$991	\$932	\$750
Per Capita Expenditures:	\$934	\$882	\$717
Revenues over/under Expenditures:	\$334,049	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	202.98%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$11,099,805	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$1,895	\$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:	\$5,420,082	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$5,672,483	(\$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:	\$16,534,772	\$14,887,139	\$3,078,846
Per Capita Debt:	\$2,824	\$1,854	\$836
General Obligation Debt over EAV:	1.25%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$2,751,695	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$470	\$1,794	\$1,388
Revenues During FY 20:	\$2,080,022	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$2,014,974	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$355	\$549	\$411
Per Capita Expenses:	\$344	\$506	\$380
Operating Income (loss):	\$65,048	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	139.79%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$2,816,743	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$481	\$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:	Montrose Village		
Unit Code:	025/040/32	County:	Effingham
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$976,410		
Equalized Assessed Valuation:	\$2,861,039		
Population:	259		
Employees:			
Full Time:		2	
Part Time:		9	
Salaries Paid:		\$79,785	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$313,462	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$1,210	\$1,148	\$618
Revenues During FY 20:	\$173,863	\$323,415	\$142,083
Expenditures During FY 20:	\$143,942	\$292,504	\$125,294
Per Capita Revenues:	\$671	\$822	\$377
Per Capita Expenditures:	\$556	\$729	\$331
Revenues over/under Expenditures:	\$29,921	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	237.72%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$342,181	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$1,321	\$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:	\$342,181	\$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:	\$300,000	\$424,313	\$27,154
Per Capita Debt:	\$1,158	\$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:	\$2,115,530	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$8,168	\$2,568	\$1,178
Revenues During FY 20:	\$105,055	\$284,688	\$100,820
Expenditures During FY 20:	\$157,275	\$271,551	\$109,230
Per Capita Revenues:	\$406	\$749	\$268
Per Capita Expenses:	\$607	\$761	\$298
Operating Income (loss):	(\$52,220)	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	1,312.68%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$2,064,512	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$7,971	\$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:	Morris City		
Unit Code:	032/065/30	County:	Grundy
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$49,460,609		
Equalized Assessed Valuation:	\$344,806,898		
Population:	14,918		
Employees:			
Full Time:		75	
Part Time:		71	
Salaries Paid:		\$6,180,395	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$17,300,380	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$1,160	\$755	\$535
Revenues During FY 20:	\$17,837,062	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$19,741,339	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$1,196	\$932	\$750
Per Capita Expenditures:	\$1,323	\$882	\$717
Revenues over/under Expenditures:	(\$1,904,277)	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	77.99%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$15,396,103	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$1,032	\$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:	\$10,020,257	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	(\$14,069,019)	(\$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:	\$3,544,953	\$14,887,139	\$3,078,846
Per Capita Debt:	\$238	\$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:	\$35,615,521	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$2,387	\$1,794	\$1,388
Revenues During FY 20:	\$7,160,962	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$6,795,653	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$480	\$549	\$411
Per Capita Expenses:	\$456	\$506	\$380
Operating Income (loss):	\$365,309	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	529.47%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$35,980,830	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$2,412	\$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:	Morrison City		
Unit Code:	098/040/30	County:	Whiteside
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,379,279		
Equalized Assessed Valuation:	\$57,163,209		
Population:	4,136		
Employees:			
Full Time:	32		
Part Time:	19		
Salaries Paid:	\$1,387,576		

Blended Component Units
Number Submitted = 1
Odell Public Library

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$2,097,908	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$507	\$755	\$535
Revenues During FY 20:	\$2,652,045	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$2,575,437	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$641	\$932	\$750
Per Capita Expenditures:	\$623	\$882	\$717
Revenues over/under Expenditures:	\$76,608	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	73.49%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$1,892,597	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$458	\$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:	\$1,447,500	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$554,861	(\$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:	\$16,737,948	\$14,887,139	\$3,078,846
Per Capita Debt:	\$4,047	\$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:	\$12,923,255	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$3,125	\$1,794	\$1,388
Revenues During FY 20:	\$2,467,379	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$2,129,973	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$597	\$549	\$411
Per Capita Expenses:	\$515	\$506	\$380
Operating Income (loss):	\$337,406	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	626.11%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$13,335,913	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$3,224	\$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:	Morrisonville Village		
Unit Code:	011/035/32	County:	Christian
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$4,048,050		
Equalized Assessed Valuation:	\$10,554,208		
Population:	1,033		
Employees:			
Full Time:	6		
Part Time:	15		
Salaries Paid:	\$242,158		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$700,347	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$678	\$755	\$535
Revenues During FY 20:	\$561,509	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$524,549	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$544	\$932	\$750
Per Capita Expenditures:	\$508	\$882	\$717
Revenues over/under Expenditures:	\$36,960	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	142.73%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$748,677	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$725	\$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:	\$376,713	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$371,964	(\$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:	\$388,704	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$376	\$1,794	\$1,388
Revenues During FY 20:	\$791,858	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$294,003	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$767	\$549	\$411
Per Capita Expenses:	\$285	\$506	\$380
Operating Income (loss):	\$497,855	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	297.68%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$875,189	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$847	\$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:	Morton Village		
Unit Code:	090/060/32	County:	Tazewell
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$36,755,070		
Equalized Assessed Valuation:	\$493,329,538		
Population:	16,267		
Employees:			
Full Time:	93		
Part Time:	105		
Salaries Paid:	\$5,948,407		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$9,680,148	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$595	\$755	\$535
Revenues During FY 20:	\$13,275,323	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$12,783,945	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$816	\$932	\$750
Per Capita Expenditures:	\$786	\$882	\$717
Revenues over/under Expenditures:	\$491,378	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	79.46%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$10,158,123	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$624	\$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:	\$3,158,893	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$6,999,230	(\$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:	\$1,333,335	\$14,887,139	\$3,078,846
Per Capita Debt:	\$82	\$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:	\$64,358,380	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$3,956	\$1,794	\$1,388
Revenues During FY 20:	\$13,817,965	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$13,456,919	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$849	\$549	\$411
Per Capita Expenses:	\$827	\$506	\$380
Operating Income (loss):	\$361,046	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	480.94%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$64,719,426	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$3,979	\$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:	Morton Grove Village		
Unit Code:	016/365/32	County:	Cook
Fiscal Year End:	12/31/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$81,509,766		
Equalized Assessed Valuation:	\$816,753,241		
Population:	22,796		
Employees:			
Full Time:	162		
Part Time:	8		
Salaries Paid:	\$16,062,285		

Blended Component Units
Number Submitted = 3
Firefighters' Pension
Municipal Employees' Retirement
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$35,858,974	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$1,573	\$755	\$535
Revenues During FY 20:	\$36,773,454	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$39,402,835	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$1,613	\$932	\$750
Per Capita Expenditures:	\$1,728	\$882	\$717
Revenues over/under Expenditures:	(\$2,629,381)	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	82.46%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$32,492,718	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$1,425	\$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:	\$23,426,347	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	(\$115,022,278)	(\$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:	\$28,960,000	\$14,887,139	\$3,078,846
Per Capita Debt:	\$1,270	\$1,854	\$836
General Obligation Debt over EAV:	1.26%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$4,656,142	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$204	\$1,794	\$1,388
Revenues During FY 20:	\$10,325,949	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$9,127,679	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$453	\$549	\$411
Per Capita Expenses:	\$400	\$506	\$380
Operating Income (loss):	\$1,198,270	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	64.14%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$5,854,412	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$257	\$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:	Mound City City		
Unit Code:	077/015/30	County:	Pulaski
Fiscal Year End:	6/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$478,077		
Equalized Assessed Valuation:	\$5,526,151		
Population:	684		
Employees:			
Full Time:	5		
Part Time:	10		
Salaries Paid:	\$151,942		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$321,341	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$470	\$1,148	\$618
Revenues During FY 20:	\$535,983	\$323,415	\$142,083
Expenditures During FY 20:	\$454,401	\$292,504	\$125,294
Per Capita Revenues:	\$784	\$822	\$377
Per Capita Expenditures:	\$664	\$729	\$331
Revenues over/under Expenditures:	\$81,582	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	92.44%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$420,063	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$614	\$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:	\$313,155	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$106,908	\$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:	\$1,364,483	\$424,313	\$27,154
Per Capita Debt:	\$1,995	\$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:	\$776,438	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$1,135	\$2,568	\$1,178
Revenues During FY 20:	\$204,161	\$284,688	\$100,820
Expenditures During FY 20:	\$271,013	\$271,551	\$109,230
Per Capita Revenues:	\$298	\$749	\$268
Per Capita Expenses:	\$396	\$761	\$298
Operating Income (loss):	(\$66,852)	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	256.32%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$694,660	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$1,016	\$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:	Mound Station Village		
Unit Code:	005/010/32	County:	Brown
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$13,042		
Equalized Assessed Valuation:	\$960,540		
Population:	122		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$6,885		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$41,906	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$343	\$1,148	\$618
Revenues During FY 20:	\$37,916	\$323,415	\$142,083
Expenditures During FY 20:	\$31,497	\$292,504	\$125,294
Per Capita Revenues:	\$311	\$822	\$377
Per Capita Expenditures:	\$258	\$729	\$331
Revenues over/under Expenditures:	\$6,419	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	153.43%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$48,325	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$396	\$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:	\$48,325	\$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:	\$45,677	\$424,313	\$27,154
Per Capita Debt:	\$374	\$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:	\$53,498	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$439	\$2,568	\$1,178
Revenues During FY 20:	\$17,837	\$284,688	\$100,820
Expenditures During FY 20:	\$17,633	\$271,551	\$109,230
Per Capita Revenues:	\$146	\$749	\$268
Per Capita Expenses:	\$145	\$761	\$298
Operating Income (loss):	\$204	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	304.55%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$53,702	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$440	\$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:	Mounds City		
Unit Code:	077/020/30	County:	Pulaski
Fiscal Year End:	6/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$941,450		
Equalized Assessed Valuation:	\$2,662,160		
Population:	686		
Employees:			
Full Time:	5		
Part Time:	20		
Salaries Paid:	\$382,086		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$424,548	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$619	\$1,148	\$618
Revenues During FY 20:	\$674,693	\$323,415	\$142,083
Expenditures During FY 20:	\$741,267	\$292,504	\$125,294
Per Capita Revenues:	\$984	\$822	\$377
Per Capita Expenditures:	\$1,081	\$729	\$331
Revenues over/under Expenditures:	(\$66,574)	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	48.51%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$359,589	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$524	\$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:	\$167,660	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$128,346	\$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:	\$496,383	\$424,313	\$27,154
Per Capita Debt:	\$724	\$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:	\$78,571	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$115	\$2,568	\$1,178
Revenues During FY 20:	\$452,145	\$284,688	\$100,820
Expenditures During FY 20:	\$516,796	\$271,551	\$109,230
Per Capita Revenues:	\$659	\$749	\$268
Per Capita Expenses:	\$753	\$761	\$298
Operating Income (loss):	(\$64,651)	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	2.38%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$12,305	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$18	\$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:	Moweaqua Village		
Unit Code:	086/025/32	County:	Shelby
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$4,731,800		
Equalized Assessed Valuation:	\$19,486,721		
Population:	1,828		
Employees:			
Full Time:	10		
Part Time:	49		
Salaries Paid:	\$636,386		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$2,020,865	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$1,106	\$755	\$535
Revenues During FY 20:	\$1,084,327	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$1,069,442	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$593	\$932	\$750
Per Capita Expenditures:	\$585	\$882	\$717
Revenues over/under Expenditures:	\$14,885	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	192.64%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$2,060,165	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$1,127	\$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:	\$724,574	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$1,335,591	(\$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:	\$3,461,690	\$14,887,139	\$3,078,846
Per Capita Debt:	\$1,894	\$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:	\$3,780,868	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$2,068	\$1,794	\$1,388
Revenues During FY 20:	\$945,646	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$1,044,381	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$517	\$549	\$411
Per Capita Expenses:	\$571	\$506	\$380
Operating Income (loss):	(\$98,735)	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	354.99%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$3,707,412	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$2,028	\$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:	Mt. Auburn Village		
Unit Code:	011/040/32	County:	Christian
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$484,500		
Equalized Assessed Valuation:	\$5,391,514		
Population:	475		
Employees:			
Full Time:	2		
Part Time:	12		
Salaries Paid:	\$90,005		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$120,951	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$255	\$1,148	\$618
Revenues During FY 20:	\$151,731	\$323,415	\$142,083
Expenditures During FY 20:	\$124,120	\$292,504	\$125,294
Per Capita Revenues:	\$319	\$822	\$377
Per Capita Expenditures:	\$261	\$729	\$331
Revenues over/under Expenditures:	\$27,611	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	110.29%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$136,888	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$288	\$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:	\$4,801	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$132,087	\$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:	\$440,212	\$424,313	\$27,154
Per Capita Debt:	\$927	\$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:	\$357,660	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$753	\$2,568	\$1,178
Revenues During FY 20:	\$625,659	\$284,688	\$100,820
Expenditures During FY 20:	\$138,703	\$271,551	\$109,230
Per Capita Revenues:	\$1,317	\$749	\$268
Per Capita Expenses:	\$292	\$761	\$298
Operating Income (loss):	\$486,956	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	617.36%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$856,290	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$1,803	\$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:	Mt. Carmel City		
Unit Code:	093/025/30	County:	Wabash
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$10,402,192		
Equalized Assessed Valuation:	\$64,388,410		
Population:	7,001		
Employees:			
Full Time:		50	
Part Time:		35	
Salaries Paid:		\$2,553,311	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$8,523,737	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$1,218	\$755	\$535
Revenues During FY 20:	\$4,333,181	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$4,081,040	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$619	\$932	\$750
Per Capita Expenditures:	\$583	\$882	\$717
Revenues over/under Expenditures:	\$252,141	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	210.66%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$8,597,033	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$1,228	\$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:	\$2,422,010	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$1,956,221	(\$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:	\$3,592,763	\$14,887,139	\$3,078,846
Per Capita Debt:	\$513	\$1,854	\$836
General Obligation Debt over EAV:	0.15%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$7,141,515	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$1,020	\$1,794	\$1,388
Revenues During FY 20:	\$3,138,754	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$3,308,025	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$448	\$549	\$411
Per Capita Expenses:	\$473	\$506	\$380
Operating Income (loss):	(\$169,271)	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	225.36%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$7,455,104	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$1,065	\$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:	Mt. Carroll City		
Unit Code:	008/025/30	County:	Carroll
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$15,691,150		
Equalized Assessed Valuation:	\$14,612,867		
Population:	1,550		
Employees:			
Full Time:	11		
Part Time:	25		
Salaries Paid:	\$610,493		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$458,199	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$296	\$755	\$535
Revenues During FY 20:	\$1,204,760	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$1,261,734	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$777	\$932	\$750
Per Capita Expenditures:	\$814	\$882	\$717
Revenues over/under Expenditures:	(\$56,974)	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	34.65%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$437,190	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$282	\$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:	\$559,540	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	(\$267,986)	(\$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:	\$2,638,843	\$14,887,139	\$3,078,846
Per Capita Debt:	\$1,702	\$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:	\$1,674,793	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$1,081	\$1,794	\$1,388
Revenues During FY 20:	\$995,342	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$847,091	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$642	\$549	\$411
Per Capita Expenses:	\$547	\$506	\$380
Operating Income (loss):	\$148,251	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	846.72%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$7,172,458	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$4,627	\$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:	Mt. Clare Village		
Unit Code:	056/075/32	County:	Macoupin
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$437,200		
Equalized Assessed Valuation:	\$2,971,131		
Population:	278		
Employees:			
Full Time:	1		
Part Time:	10		
Salaries Paid:	\$62,891		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$411,625	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$1,481	\$1,148	\$618
Revenues During FY 20:	\$195,431	\$323,415	\$142,083
Expenditures During FY 20:	\$109,840	\$292,504	\$125,294
Per Capita Revenues:	\$703	\$822	\$377
Per Capita Expenditures:	\$395	\$729	\$331
Revenues over/under Expenditures:	\$85,591	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	423.99%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$465,716	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$1,675	\$1,241	\$667

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$40,967	\$8,339	\$0
Total Unreserved Funds:	\$424,749	\$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:	\$594,856	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$2,140	\$2,568	\$1,178
Revenues During FY 20:	\$88,280	\$284,688	\$100,820
Expenditures During FY 20:	\$132,892	\$271,551	\$109,230
Per Capita Revenues:	\$318	\$749	\$268
Per Capita Expenses:	\$478	\$761	\$298
Operating Income (loss):	(\$44,612)	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	437.76%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$581,744	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$2,093	\$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:	Mt. Morris Village		
Unit Code:	071/040/32	County:	Ogle
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$8,963,950		
Equalized Assessed Valuation:	\$23,801,902		
Population:	2,826		
Employees:			
Full Time:		11	
Part Time:		12	
Salaries Paid:	\$566,921		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$1,219,606	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$432	\$755	\$535
Revenues During FY 20:	\$1,575,584	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$1,425,326	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$558	\$932	\$750
Per Capita Expenditures:	\$504	\$882	\$717
Revenues over/under Expenditures:	\$150,258	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	96.36%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$1,373,464	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$486	\$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:	\$668,375	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$705,089	(\$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:	\$7,236,047	\$14,887,139	\$3,078,846
Per Capita Debt:	\$2,561	\$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:	\$10,917,580	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$3,863	\$1,794	\$1,388
Revenues During FY 20:	\$1,468,232	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$1,387,133	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$520	\$549	\$411
Per Capita Expenses:	\$491	\$506	\$380
Operating Income (loss):	\$81,099	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	792.65%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$10,995,079	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$3,891	\$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:	Mt. Olive City		
Unit Code:	056/080/30	County:	Macoupin
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$6,045,500		
Equalized Assessed Valuation:	\$17,254,554		
Population:	2,099		
Employees:			
Full Time:	11		
Part Time:	19		
Salaries Paid:	\$735,420		

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$289,667	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$138	\$755	\$535
Revenues During FY 20:	\$1,171,585	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$1,153,202	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$558	\$932	\$750
Per Capita Expenditures:	\$549	\$882	\$717
Revenues over/under Expenditures:	\$18,383	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	37.48%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$432,239	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$206	\$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:	\$366,222	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$66,017	(\$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:	\$679,921	\$14,887,139	\$3,078,846
Per Capita Debt:	\$324	\$1,854	\$836
General Obligation Debt over EAV:	3.94%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$1,439,990	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$686	\$1,794	\$1,388
Revenues During FY 20:	\$807,467	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$940,164	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$385	\$549	\$411
Per Capita Expenses:	\$448	\$506	\$380
Operating Income (loss):	(\$132,697)	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	125.84%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$1,183,104	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$564	\$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:	Mt. Prospect Village		
Unit Code:	016/370/32	County:	Cook
Fiscal Year End:	12/31/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$155,983,541		
Equalized Assessed Valuation:	\$1,971,307,340		
Population:	54,604		
Employees:			
Full Time:		302	
Part Time:		48	
Salaries Paid:		\$30,795,644	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$39,610,578	\$27,800,701	\$24,888,202
Per Capita Beginning Fund Balance:	\$725	\$596	\$540
Revenues During FY 20:	\$68,955,139	\$60,579,564	\$47,380,144
Expenditures During FY 20:	\$72,811,727	\$57,527,047	\$42,674,104
Per Capita Revenues:	\$1,263	\$1,193	\$1,190
Per Capita Expenditures:	\$1,333	\$1,138	\$1,113
Revenues over/under Expenditures:	(\$3,856,588)	\$3,052,517	\$3,395,799
Ratio of Fund Balance to Expenditures:	43.60%	60.09%	57.63%
Ending Fund Balance for FY 20:	\$31,746,373	\$30,140,627	\$27,251,330
Per Capita Ending Fund Balance:	\$581	\$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:	\$5,811,511	\$12,554,948	\$8,501,046
Total Unrestricted Net Assets:	(\$90,600,371)	(\$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:	\$237,065,157	\$143,864,744	\$80,183,022
Per Capita Debt:	\$4,342	\$2,700	\$1,962
General Obligation Debt over EAV:	5.17%	3.83%	2.50%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$39,121,649	\$76,886,573	\$53,772,300
Per Capita Beginning Retained Earnings	\$716	\$1,532	\$1,269
Revenues During FY 20:	\$17,031,756	\$25,580,207	\$16,960,171
Expenditures During FY 20:	\$18,258,582	\$22,794,638	\$13,897,067
Per Capita Revenues:	\$312	\$492	\$359
Per Capita Expenses:	\$334	\$433	\$334
Operating Income (loss):	(\$1,226,826)	\$2,785,569	\$2,238,845
Ratio of Retained Earnings to Expenses:	207.55%	426.22%	397.41%
Ending Retained Earnings for FY 20:	\$37,894,823	\$78,893,253	\$57,287,887
Per Capita Ending Retained Earnings:	\$694	\$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:	Mt. Pulaski City		
Unit Code:	054/050/30	County:	Logan
Fiscal Year End:	5/31/2020		
Accounting Method:	Combination		
Appropriation or Budget:	\$4,049,000		
Equalized Assessed Valuation:	\$18,575,087		
Population:	1,515		
Employees:			
Full Time:		13	
Part Time:		5	
Salaries Paid:		\$359,339	

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:	\$1,098,040	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$725	\$755	\$535
Revenues During FY 20:	\$1,063,385	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$785,391	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$702	\$932	\$750
Per Capita Expenditures:	\$518	\$882	\$717
Revenues over/under Expenditures:	\$277,994	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	174.63%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$1,371,567	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$905	\$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:	\$318,393	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$1,053,174	(\$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:	\$206,046	\$14,887,139	\$3,078,846
Per Capita Debt:	\$136	\$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:	\$1,279,233	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$844	\$1,794	\$1,388
Revenues During FY 20:	\$627,073	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$375,774	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$414	\$549	\$411
Per Capita Expenses:	\$248	\$506	\$380
Operating Income (loss):	\$251,299	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	408.49%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$1,534,999	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$1,013	\$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:	Mt. Sterling City		
Unit Code:	005/015/30	County:	Brown
Fiscal Year End:	4/30/2020		
Accounting Method:	Combination		
Appropriation or Budget:	\$7,550,760		
Equalized Assessed Valuation:	\$19,498,202		
Population:	2,025		
Employees:			
Full Time:	16		
Part Time:	4		
Salaries Paid:	\$803,227		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$1,737,681	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$858	\$755	\$535
Revenues During FY 20:	\$2,350,640	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$2,609,577	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$1,161	\$932	\$750
Per Capita Expenditures:	\$1,289	\$882	\$717
Revenues over/under Expenditures:	(\$258,937)	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	56.67%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$1,478,744	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$730	\$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:	\$873,712	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$605,032	(\$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:	\$905,236	\$14,887,139	\$3,078,846
Per Capita Debt:	\$447	\$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:	\$6,486,782	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$3,203	\$1,794	\$1,388
Revenues During FY 20:	\$1,376,247	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$1,229,575	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$680	\$549	\$411
Per Capita Expenses:	\$607	\$506	\$380
Operating Income (loss):	\$146,672	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	539.49%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$6,633,454	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$3,276	\$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:	Mt. Vernon City		
Unit Code:	041/035/30	County:	Jefferson
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$51,561,304		
Equalized Assessed Valuation:	\$235,335,756		
Population:	15,277		
Employees:			
Full Time:		158	
Part Time:		86	
Salaries Paid:		\$8,837,862	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$11,193,153	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$733	\$755	\$535
Revenues During FY 20:	\$26,048,795	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$23,470,978	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$1,705	\$932	\$750
Per Capita Expenditures:	\$1,536	\$882	\$717
Revenues over/under Expenditures:	\$2,577,817	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	49.44%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$11,603,192	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$760	\$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:	\$830,592	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	(\$23,103,920)	(\$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:	\$78,966,923	\$14,887,139	\$3,078,846
Per Capita Debt:	\$5,169	\$1,854	\$836
General Obligation Debt over EAV:	13.42%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$16,364,209	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$1,071	\$1,794	\$1,388
Revenues During FY 20:	\$9,505,934	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$9,743,271	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$622	\$549	\$411
Per Capita Expenses:	\$638	\$506	\$380
Operating Income (loss):	(\$237,337)	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	204.88%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$19,962,293	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$1,307	\$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:	Mt. Zion Village		
Unit Code:	055/045/32	County:	Macon
Fiscal Year End:	12/31/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$8,696,603		
Equalized Assessed Valuation:	\$120,985,163		
Population:	5,975		
Employees:			
	Full Time:	26	
	Part Time:	32	
	Salaries Paid:	\$1,375,855	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$1,750,213	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$293	\$755	\$535
Revenues During FY 20:	\$3,033,757	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$2,432,450	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$508	\$932	\$750
Per Capita Expenditures:	\$407	\$882	\$717
Revenues over/under Expenditures:	\$601,307	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	87.49%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$2,128,072	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$356	\$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:	\$1,500,726	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$1,720,571	(\$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:	\$5,751,528	\$14,887,139	\$3,078,846
Per Capita Debt:	\$963	\$1,854	\$836
General Obligation Debt over EAV:	1.70%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$5,752,945	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$963	\$1,794	\$1,388
Revenues During FY 20:	\$2,201,016	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$2,117,944	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$368	\$549	\$411
Per Capita Expenses:	\$354	\$506	\$380
Operating Income (loss):	\$83,072	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	272.64%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$5,774,380	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$966	\$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:	Muddy Village		
Unit Code:	082/030/32	County:	Saline
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$703,400		
Equalized Assessed Valuation:	\$1,292,684		
Population:	63		
Employees:			
Full Time:	1		
Part Time:	7		
Salaries Paid:	\$113,704		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$248,753	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$3,948	\$1,148	\$618
Revenues During FY 20:	\$298,428	\$323,415	\$142,083
Expenditures During FY 20:	\$232,445	\$292,504	\$125,294
Per Capita Revenues:	\$4,737	\$822	\$377
Per Capita Expenditures:	\$3,690	\$729	\$331
Revenues over/under Expenditures:	\$65,983	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	134.72%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$313,154	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$4,971	\$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:	\$9,566	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$303,339	\$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:	\$272,000	\$424,313	\$27,154
Per Capita Debt:	\$4,317	\$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:	\$499,230	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$7,924	\$2,568	\$1,178
Revenues During FY 20:	\$61,999	\$284,688	\$100,820
Expenditures During FY 20:	\$94,051	\$271,551	\$109,230
Per Capita Revenues:	\$984	\$749	\$268
Per Capita Expenses:	\$1,493	\$761	\$298
Operating Income (loss):	(\$32,052)	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	498.41%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$468,760	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$7,441	\$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:	Mulberry Grove Village		
Unit Code:	003/015/32	County:	Bond
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$545,216		
Equalized Assessed Valuation:	\$4,039,568		
Population:	634		
Employees:			
Full Time:	2		
Part Time:	16		
Salaries Paid:	\$119,054		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$179,710	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$283	\$1,148	\$618
Revenues During FY 20:	\$284,659	\$323,415	\$142,083
Expenditures During FY 20:	\$229,999	\$292,504	\$125,294
Per Capita Revenues:	\$449	\$822	\$377
Per Capita Expenditures:	\$363	\$729	\$331
Revenues over/under Expenditures:	\$54,660	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	98.90%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$227,470	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$359	\$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:	\$98,451	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$129,019	\$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:	\$100,000	\$424,313	\$27,154
Per Capita Debt:	\$158	\$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:	\$720,360	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$1,136	\$2,568	\$1,178
Revenues During FY 20:	\$235,626	\$284,688	\$100,820
Expenditures During FY 20:	\$249,025	\$271,551	\$109,230
Per Capita Revenues:	\$372	\$749	\$268
Per Capita Expenses:	\$393	\$761	\$298
Operating Income (loss):	(\$13,399)	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	286.66%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$713,861	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$1,126	\$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:	Muncie Village		
Unit Code:	092/065/32	County:	Vermilion
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash		
Appropriation or Budget:	\$56,230		
Equalized Assessed Valuation:	\$907,807		
Population:	140		
Employees:			
Full Time:			
Part Time:	8		
Salaries Paid:	\$4,100		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$256,500	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$1,832	\$1,148	\$618
Revenues During FY 20:	\$41,948	\$323,415	\$142,083
Expenditures During FY 20:	\$28,352	\$292,504	\$125,294
Per Capita Revenues:	\$300	\$822	\$377
Per Capita Expenditures:	\$203	\$729	\$331
Revenues over/under Expenditures:	\$13,596	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	952.65%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$270,096	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$1,929	\$1,241	\$667

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$8,339	\$0
Total Unreserved Funds:	\$236,000	\$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 Greater than 25,000

Local Government Profile

Unit Name:	Mundelein Village		
Unit Code:	049/130/32	County:	Lake
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$70,000,000		
Equalized Assessed Valuation:	\$931,954,514		
Population:	31,064		
Employees:			
Full Time:		185	
Part Time:		12	
Salaries Paid:		\$16,900,960	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$9,474,541	\$27,800,701	\$24,888,202
Per Capita Beginning Fund Balance:	\$305	\$596	\$540
Revenues During FY 20:	\$31,839,437	\$60,579,564	\$47,380,144
Expenditures During FY 20:	\$38,602,729	\$57,527,047	\$42,674,104
Per Capita Revenues:	\$1,025	\$1,193	\$1,190
Per Capita Expenditures:	\$1,243	\$1,138	\$1,113
Revenues over/under Expenditures:	(\$6,763,292)	\$3,052,517	\$3,395,799
Ratio of Fund Balance to Expenditures:	30.41%	60.09%	57.63%
Ending Fund Balance for FY 20:	\$11,739,834	\$30,140,627	\$27,251,330
Per Capita Ending Fund Balance:	\$378	\$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:	\$1,831,209	\$12,554,948	\$8,501,046
Total Unrestricted Net Assets:	(\$47,668,246)	(\$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:	\$39,170,000	\$143,864,744	\$80,183,022
Per Capita Debt:	\$1,261	\$2,700	\$1,962
General Obligation Debt over EAV:	4.20%	3.83%	2.50%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$39,147,060	\$76,886,573	\$53,772,300
Per Capita Beginning Retained Earnings	\$1,260	\$1,532	\$1,269
Revenues During FY 20:	\$9,712,020	\$25,580,207	\$16,960,171
Expenditures During FY 20:	\$10,118,369	\$22,794,638	\$13,897,067
Per Capita Revenues:	\$313	\$492	\$359
Per Capita Expenses:	\$326	\$433	\$334
Operating Income (loss):	(\$406,349)	\$2,785,569	\$2,238,845
Ratio of Retained Earnings to Expenses:	382.88%	426.22%	397.41%
Ending Retained Earnings for FY 20:	\$38,740,711	\$78,893,253	\$57,287,887
Per Capita Ending Retained Earnings:	\$1,247	\$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:	Murphysboro City
Unit Code:	039/055/30
County:	Jackson
Fiscal Year End:	12/31/2020
Accounting Method:	Cash With Assets
Appropriation or Budget:	\$9,254,950
Equalized Assessed Valuation:	\$64,154,156
Population:	7,406
Employees:	
Full Time:	67
Part Time:	28
Salaries Paid:	\$1,427,413

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$3,284,467	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$443	\$755	\$535
Revenues During FY 20:	\$6,351,469	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$5,193,059	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$858	\$932	\$750
Per Capita Expenditures:	\$701	\$882	\$717
Revenues over/under Expenditures:	\$1,158,410	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	74.93%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$3,890,998	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$525	\$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:	\$744,157	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$3,146,841	(\$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:	\$13,253,632	\$14,887,139	\$3,078,846
Per Capita Debt:	\$1,790	\$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:	\$6,795,624	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$918	\$1,794	\$1,388
Revenues During FY 20:	\$2,851,565	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$3,477,062	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$385	\$549	\$411
Per Capita Expenses:	\$469	\$506	\$380
Operating Income (loss):	(\$625,497)	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	194.71%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$6,770,127	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$914	\$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:	Murrayville Village		
Unit Code:	069/040/32	County:	Morgan
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$687,000		
Equalized Assessed Valuation:	\$5,238,202		
Population:	587		
Employees:			
Full Time:	1		
Part Time:	5		
Salaries Paid:	\$82,128		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$553,339	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$943	\$1,148	\$618
Revenues During FY 20:	\$273,684	\$323,415	\$142,083
Expenditures During FY 20:	\$242,376	\$292,504	\$125,294
Per Capita Revenues:	\$466	\$822	\$377
Per Capita Expenditures:	\$413	\$729	\$331
Revenues over/under Expenditures:	\$31,308	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	241.21%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$584,647	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$996	\$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:	\$303,282	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$329,676	\$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:	\$112,154	\$424,313	\$27,154
Per Capita Debt:	\$191	\$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:	\$551,512	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$940	\$2,568	\$1,178
Revenues During FY 20:	\$96,138	\$284,688	\$100,820
Expenditures During FY 20:	\$67,178	\$271,551	\$109,230
Per Capita Revenues:	\$164	\$749	\$268
Per Capita Expenses:	\$114	\$761	\$298
Operating Income (loss):	\$28,960	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	864.08%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$580,472	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$989	\$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:	Naperville City		
Unit Code:	022/080/30	County:	Dupage
Fiscal Year End:	12/31/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$444,176,284		
Equalized Assessed Valuation:	\$7,451,453,141		
Population:	148,449		
Employees:			
Full Time:	947		
Part Time:	15		
Salaries Paid:	\$97,700,161		

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:	\$47,376,542	\$27,800,701	\$24,888,202
Per Capita Beginning Fund Balance:	\$319	\$596	\$540
Revenues During FY 20:	\$153,607,299	\$60,579,564	\$47,380,144
Expenditures During FY 20:	\$148,513,438	\$57,527,047	\$42,674,104
Per Capita Revenues:	\$1,035	\$1,193	\$1,190
Per Capita Expenditures:	\$1,000	\$1,138	\$1,113
Revenues over/under Expenditures:	\$5,093,861	\$3,052,517	\$3,395,799
Ratio of Fund Balance to Expenditures:	34.38%	60.09%	57.63%
Ending Fund Balance for FY 20:	\$51,059,618	\$30,140,627	\$27,251,330
Per Capita Ending Fund Balance:	\$344	\$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:	\$20,950,256	\$12,554,948	\$8,501,046
Total Unrestricted Net Assets:	(\$63,175,576)	(\$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:	\$118,005,001	\$143,864,744	\$80,183,022
Per Capita Debt:	\$795	\$2,700	\$1,962
General Obligation Debt over EAV:	1.58%	3.83%	2.50%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$460,872,399	\$76,886,573	\$53,772,300
Per Capita Beginning Retained Earnings	\$3,105	\$1,532	\$1,269
Revenues During FY 20:	\$233,313,174	\$25,580,207	\$16,960,171
Expenditures During FY 20:	\$225,591,641	\$22,794,638	\$13,897,067
Per Capita Revenues:	\$1,572	\$492	\$359
Per Capita Expenses:	\$1,520	\$433	\$334
Operating Income (loss):	\$7,721,533	\$2,785,569	\$2,238,845
Ratio of Retained Earnings to Expenses:	207.72%	426.22%	397.41%
Ending Retained Earnings for FY 20:	\$468,593,932	\$78,893,253	\$57,287,887
Per Capita Ending Retained Earnings:	\$3,157	\$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:	Naplate Village		
Unit Code:	050/065/32	County:	Lasalle
Fiscal Year End:	3/31/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,840,700		
Equalized Assessed Valuation:	\$5,038,831		
Population:	476		
Employees:			
Full Time:			
Part Time:	18		
Salaries Paid:	\$50,536		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$306,498	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$644	\$1,148	\$618
Revenues During FY 20:	\$208,310	\$323,415	\$142,083
Expenditures During FY 20:	\$204,006	\$292,504	\$125,294
Per Capita Revenues:	\$438	\$822	\$377
Per Capita Expenditures:	\$429	\$729	\$331
Revenues over/under Expenditures:	\$4,304	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	147.95%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$301,828	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$634	\$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:	\$155,547	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$146,281	\$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:	\$672,847	\$424,313	\$27,154
Per Capita Debt:	\$1,414	\$985	\$78
General Obligation Debt over EAV:	2.92%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$821,426	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$1,726	\$2,568	\$1,178
Revenues During FY 20:	\$234,674	\$284,688	\$100,820
Expenditures During FY 20:	\$266,070	\$271,551	\$109,230
Per Capita Revenues:	\$493	\$749	\$268
Per Capita Expenses:	\$559	\$761	\$298
Operating Income (loss):	(\$31,396)	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	300.30%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$799,004	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$1,679	\$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:	Nashville City		
Unit Code:	095/035/30	County:	Washington
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$17,174,010		
Equalized Assessed Valuation:	\$56,317,097		
Population:	3,077		
Employees:			
Full Time:	41		
Part Time:	27		
Salaries Paid:	\$2,098,490		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$4,370,385	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$1,420	\$755	\$535
Revenues During FY 20:	\$2,971,714	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$2,727,419	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$966	\$932	\$750
Per Capita Expenditures:	\$886	\$882	\$717
Revenues over/under Expenditures:	\$244,295	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	166.91%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$4,552,234	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$1,479	\$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:	\$477,084	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$3,244,835	(\$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:	\$4,365,331	\$14,887,139	\$3,078,846
Per Capita Debt:	\$1,419	\$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:	\$2,146,317	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$698	\$1,794	\$1,388
Revenues During FY 20:	\$3,434,675	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$3,304,824	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$1,116	\$549	\$411
Per Capita Expenses:	\$1,074	\$506	\$380
Operating Income (loss):	\$129,851	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	70.30%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$2,323,247	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$755	\$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:	Nason City		
Unit Code:	041/040/30	County:	Jefferson
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$89,958		
Equalized Assessed Valuation:	\$1,348,333		
Population:	235		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$6,803		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$268,016	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$1,140	\$1,148	\$618
Revenues During FY 20:	\$59,980	\$323,415	\$142,083
Expenditures During FY 20:	\$43,551	\$292,504	\$125,294
Per Capita Revenues:	\$255	\$822	\$377
Per Capita Expenditures:	\$185	\$729	\$331
Revenues over/under Expenditures:	\$16,429	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	653.13%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$284,445	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$1,210	\$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:	\$38,705	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$245,740	\$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:	\$152,360	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$648	\$2,568	\$1,178
Revenues During FY 20:	\$45,448	\$284,688	\$100,820
Expenditures During FY 20:	\$45,299	\$271,551	\$109,230
Per Capita Revenues:	\$193	\$749	\$268
Per Capita Expenses:	\$193	\$761	\$298
Operating Income (loss):	\$149	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	336.67%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$152,509	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$649	\$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:	Nauvoo City		
Unit Code:	034/060/30	County:	Hancock
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,172,510		
Equalized Assessed Valuation:	\$17,990,030		
Population:	1,149		
Employees:			
Full Time:	8		
Part Time:	8		
Salaries Paid:	\$362,774		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$1,408,711	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$1,226	\$755	\$535
Revenues During FY 20:	\$1,129,654	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$833,513	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$983	\$932	\$750
Per Capita Expenditures:	\$725	\$882	\$717
Revenues over/under Expenditures:	\$296,141	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	204.54%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$1,704,852	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$1,484	\$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:	\$1,234,360	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$531,883	(\$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:	\$934,581	\$14,887,139	\$3,078,846
Per Capita Debt:	\$813	\$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:	\$3,777,192	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$3,287	\$1,794	\$1,388
Revenues During FY 20:	\$627,013	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$625,189	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$546	\$549	\$411
Per Capita Expenses:	\$544	\$506	\$380
Operating Income (loss):	\$1,824	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	604.46%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$3,779,016	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$3,289	\$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:	Nebo Village		
Unit Code:	075/055/32	County:	Pike
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$266,000		
Equalized Assessed Valuation:	\$1,093,371		
Population:	329		
Employees:			
Full Time:			
Part Time:	11		
Salaries Paid:	\$70,665		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$23,258	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$71	\$1,148	\$618
Revenues During FY 20:	\$132,416	\$323,415	\$142,083
Expenditures During FY 20:	\$135,888	\$292,504	\$125,294
Per Capita Revenues:	\$402	\$822	\$377
Per Capita Expenditures:	\$413	\$729	\$331
Revenues over/under Expenditures:	(\$3,472)	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	9.90%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$13,456	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$41	\$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:	\$70,911	\$206,106	\$40,200
Total Unrestricted Net Assets:	(\$57,455)	\$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:	\$92,103	\$424,313	\$27,154
Per Capita Debt:	\$280	\$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:	\$490,578	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$1,491	\$2,568	\$1,178
Revenues During FY 20:	\$124,875	\$284,688	\$100,820
Expenditures During FY 20:	\$143,884	\$271,551	\$109,230
Per Capita Revenues:	\$380	\$749	\$268
Per Capita Expenses:	\$437	\$761	\$298
Operating Income (loss):	(\$19,009)	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	332.18%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$477,950	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$1,453	\$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:	Nelson Village		
Unit Code:	052/045/32	County:	Lee
Fiscal Year End:	4/22/2020		
Accounting Method:	Cash		
Appropriation or Budget:	\$39,600		
Equalized Assessed Valuation:	\$1,665,409		
Population:	170		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$10,481		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$143,951	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$847	\$1,148	\$618
Revenues During FY 20:	\$58,956	\$323,415	\$142,083
Expenditures During FY 20:	\$37,120	\$292,504	\$125,294
Per Capita Revenues:	\$347	\$822	\$377
Per Capita Expenditures:	\$218	\$729	\$331
Revenues over/under Expenditures:	\$21,836	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	446.62%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$165,787	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$975	\$1,241	\$667

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$59,276	\$8,339	\$0
Total Unreserved Funds:	\$106,512	\$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:	Neoga City		
Unit Code:	018/020/30	County:	Cumberland
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$8,587,500		
Equalized Assessed Valuation:	\$14,676,334		
Population:	1,636		
Employees:			
Full Time:	8		
Part Time:	4		
Salaries Paid:	\$408,594		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$1,927,829	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$1,178	\$755	\$535
Revenues During FY 20:	\$1,311,420	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$1,388,920	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$802	\$932	\$750
Per Capita Expenditures:	\$849	\$882	\$717
Revenues over/under Expenditures:	(\$77,500)	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	133.22%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$1,850,329	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$1,131	\$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:	\$768,966	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$682,258	(\$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:	\$87,175	\$14,887,139	\$3,078,846
Per Capita Debt:	\$53	\$1,854	\$836
General Obligation Debt over EAV:	0.59%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$3,922,586	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$2,398	\$1,794	\$1,388
Revenues During FY 20:	\$879,028	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$511,222	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$537	\$549	\$411
Per Capita Expenses:	\$312	\$506	\$380
Operating Income (loss):	\$367,806	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	839.24%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$4,290,392	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$2,622	\$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:	Neponset Village		
Unit Code:	006/075/32	County:	Bureau
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$574,833		
Equalized Assessed Valuation:	\$4,476,060		
Population:	4,730		
Employees:			
Full Time:			
Part Time:	20		
Salaries Paid:	\$106,553		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$309,429	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$65	\$755	\$535
Revenues During FY 20:	\$197,242	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$176,206	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$42	\$932	\$750
Per Capita Expenditures:	\$37	\$882	\$717
Revenues over/under Expenditures:	\$21,036	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	187.55%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$330,466	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$70	\$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:	\$20,644	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$309,822	(\$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:	\$1,384,322	\$14,887,139	\$3,078,846
Per Capita Debt:	\$293	\$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:	\$4,848,841	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$1,025	\$1,794	\$1,388
Revenues During FY 20:	\$329,200	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$394,839	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$70	\$549	\$411
Per Capita Expenses:	\$83	\$506	\$380
Operating Income (loss):	(\$65,639)	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	1,211.43%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$4,783,202	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$1,011	\$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:	New Athens Village		
Unit Code:	088/105/32	County:	St. Clair
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,707,000		
Equalized Assessed Valuation:	\$25,753,496		
Population:	1,904		
Employees:			
Full Time:	10		
Part Time:	53		
Salaries Paid:	\$758,771		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$312,787	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$164	\$755	\$535
Revenues During FY 20:	\$1,287,179	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$1,360,178	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$676	\$932	\$750
Per Capita Expenditures:	\$714	\$882	\$717
Revenues over/under Expenditures:	(\$72,999)	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	23.97%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$325,988	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$171	\$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:	\$223,890	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$102,098	(\$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:	\$1,848,397	\$14,887,139	\$3,078,846
Per Capita Debt:	\$971	\$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:	\$1,370,069	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$720	\$1,794	\$1,388
Revenues During FY 20:	\$884,667	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$906,436	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$465	\$549	\$411
Per Capita Expenses:	\$476	\$506	\$380
Operating Income (loss):	(\$21,769)	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	139.24%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$1,262,100	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$663	\$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:	New Baden Village		
Unit Code:	014/060/32	County:	Clinton
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,365,564		
Equalized Assessed Valuation:	\$49,011,326		
Population:	3,349		
Employees:			
Full Time:	17		
Part Time:	41		
Salaries Paid:	\$1,359,137		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$2,126,029	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$635	\$755	\$535
Revenues During FY 20:	\$2,490,812	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$1,943,921	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$744	\$932	\$750
Per Capita Expenditures:	\$580	\$882	\$717
Revenues over/under Expenditures:	\$546,891	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	137.50%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$2,672,920	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$798	\$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:	\$1,607,358	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$928,738	(\$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:	\$1,940,586	\$14,887,139	\$3,078,846
Per Capita Debt:	\$579	\$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:	\$6,015,947	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$1,796	\$1,794	\$1,388
Revenues During FY 20:	\$1,213,693	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$1,163,507	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$362	\$549	\$411
Per Capita Expenses:	\$347	\$506	\$380
Operating Income (loss):	\$50,186	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	521.37%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$6,066,133	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$1,811	\$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:	New Bedford Village		
Unit Code:	006/080/32	County:	Bureau
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$19,420		
Equalized Assessed Valuation:	\$598,085		
Population:	75		
Employees:			
Full Time:			
Part Time:	8		
Salaries Paid:	\$2,820		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$75,983	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$1,013	\$1,148	\$618
Revenues During FY 20:	\$19,011	\$323,415	\$142,083
Expenditures During FY 20:	\$15,752	\$292,504	\$125,294
Per Capita Revenues:	\$253	\$822	\$377
Per Capita Expenditures:	\$210	\$729	\$331
Revenues over/under Expenditures:	\$3,259	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	503.06%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$79,242	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$1,057	\$1,241	\$667

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$8,339	\$0
Total Unreserved Funds:	\$79,242	\$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:	New Berlin Village
Unit Code:	083/080/32
County:	Sangamon
Fiscal Year End:	4/30/2020
Accounting Method:	Cash With Assets
Appropriation or Budget:	\$1,942,790
Equalized Assessed Valuation:	\$17,902,872
Population:	1,346
Employees:	
Full Time:	3
Part Time:	16
Salaries Paid:	\$211,456

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$2,083,368	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$1,548	\$755	\$535
Revenues During FY 20:	\$814,681	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$757,934	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$605	\$932	\$750
Per Capita Expenditures:	\$563	\$882	\$717
Revenues over/under Expenditures:	\$56,747	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	282.36%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$2,140,115	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$1,590	\$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:	\$1,071,689	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$1,068,426	(\$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:	\$43,424	\$14,887,139	\$3,078,846
Per Capita Debt:	\$32	\$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:	\$1,687,629	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$1,254	\$1,794	\$1,388
Revenues During FY 20:	\$697,540	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$533,476	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$518	\$549	\$411
Per Capita Expenses:	\$396	\$506	\$380
Operating Income (loss):	\$164,064	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	347.10%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$1,851,693	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$1,376	\$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:	New Boston City		
Unit Code:	066/030/30	County:	Mercer
Fiscal Year End:	11/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,017,418		
Equalized Assessed Valuation:	\$5,461,925		
Population:	652		
Employees:			
Full Time:			
Part Time:	15		
Salaries Paid:	\$176,990		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$324,009	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$497	\$1,148	\$618
Revenues During FY 20:	\$267,653	\$323,415	\$142,083
Expenditures During FY 20:	\$367,029	\$292,504	\$125,294
Per Capita Revenues:	\$411	\$822	\$377
Per Capita Expenditures:	\$563	\$729	\$331
Revenues over/under Expenditures:	(\$99,376)	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	117.52%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$431,350	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$662	\$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:	\$167,732	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$280,471	\$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:	\$701,673	\$424,313	\$27,154
Per Capita Debt:	\$1,076	\$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:	\$1,680,983	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$2,578	\$2,568	\$1,178
Revenues During FY 20:	\$652,309	\$284,688	\$100,820
Expenditures During FY 20:	\$416,293	\$271,551	\$109,230
Per Capita Revenues:	\$1,000	\$749	\$268
Per Capita Expenses:	\$638	\$761	\$298
Operating Income (loss):	\$236,016	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	410.84%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$1,710,282	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$2,623	\$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:	New Burnside Village		
Unit Code:	044/030/32	County:	Johnson
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash		
Appropriation or Budget:	\$60,300		
Equalized Assessed Valuation:	\$779,731		
Population:	212		
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:	\$104,042	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$491	\$1,148	\$618
Revenues During FY 20:	\$47,414	\$323,415	\$142,083
Expenditures During FY 20:	\$22,881	\$292,504	\$125,294
Per Capita Revenues:	\$224	\$822	\$377
Per Capita Expenditures:	\$108	\$729	\$331
Revenues over/under Expenditures:	\$24,533	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	561.93%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$128,575	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$606	\$1,241	\$667

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$8,339	\$0
Total Unreserved Funds:	\$128,575	\$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:	New Canton Town		
Unit Code:	075/060/31	County:	Pike
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$223,700		
Equalized Assessed Valuation:	\$1,543,060		
Population:	346		
Employees:			
Full Time:	1		
Part Time:	12		
Salaries Paid:	\$39,223		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$148,179	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$428	\$1,148	\$618
Revenues During FY 20:	\$129,651	\$323,415	\$142,083
Expenditures During FY 20:	\$92,679	\$292,504	\$125,294
Per Capita Revenues:	\$375	\$822	\$377
Per Capita Expenditures:	\$268	\$729	\$331
Revenues over/under Expenditures:	\$36,972	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	199.78%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$185,151	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$535	\$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:	\$79,122	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$114,518	\$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:	\$444,040	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$1,283	\$2,568	\$1,178
Revenues During FY 20:	\$64,388	\$284,688	\$100,820
Expenditures During FY 20:	\$71,579	\$271,551	\$109,230
Per Capita Revenues:	\$186	\$749	\$268
Per Capita Expenses:	\$207	\$761	\$298
Operating Income (loss):	(\$7,191)	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	610.30%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$436,849	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$1,263	\$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:	New Douglas Village		
Unit Code:	057/090/32	County:	Madison
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$181,035		
Equalized Assessed Valuation:	\$3,007,414		
Population:	400		
Employees:			
Full Time:			
Part Time:	19		
Salaries Paid:	\$43,043		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	(\$24,563)	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	(\$61)	\$1,148	\$618
Revenues During FY 20:	\$141,715	\$323,415	\$142,083
Expenditures During FY 20:	\$133,526	\$292,504	\$125,294
Per Capita Revenues:	\$354	\$822	\$377
Per Capita Expenditures:	\$334	\$729	\$331
Revenues over/under Expenditures:	\$8,189	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	20.92%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$27,931	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$70	\$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:	\$27,931	\$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:	\$465,000	\$424,313	\$27,154
Per Capita Debt:	\$1,163	\$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:	\$509,171	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$1,273	\$2,568	\$1,178
Revenues During FY 20:	\$52,103	\$284,688	\$100,820
Expenditures During FY 20:	\$62,777	\$271,551	\$109,230
Per Capita Revenues:	\$130	\$749	\$268
Per Capita Expenses:	\$157	\$761	\$298
Operating Income (loss):	(\$10,674)	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	723.50%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$454,191	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$1,135	\$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:	New Grand Chain Village		
Unit Code:	077/025/32	County:	Pulaski
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$93,000		
Equalized Assessed Valuation:	\$779,839		
Population:	187		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$13,580		

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:	\$56,507	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$302	\$1,148	\$618
Revenues During FY 20:	\$45,501	\$323,415	\$142,083
Expenditures During FY 20:	\$45,252	\$292,504	\$125,294
Per Capita Revenues:	\$243	\$822	\$377
Per Capita Expenditures:	\$242	\$729	\$331
Revenues over/under Expenditures:	\$249	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	125.42%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$56,756	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$304	\$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:	\$28,772	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$27,984	\$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:	\$130,000	\$424,313	\$27,154
Per Capita Debt:	\$695	\$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:	\$482,838	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$2,582	\$2,568	\$1,178
Revenues During FY 20:	\$29,791	\$284,688	\$100,820
Expenditures During FY 20:	\$60,986	\$271,551	\$109,230
Per Capita Revenues:	\$159	\$749	\$268
Per Capita Expenses:	\$326	\$761	\$298
Operating Income (loss):	(\$31,195)	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	740.57%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$451,643	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$2,415	\$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:	New Haven Village		
Unit Code:	030/020/32	County:	Gallatin
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$424,200		
Equalized Assessed Valuation:	\$1,327,287		
Population:	382		
Employees:			
Full Time:	1		
Part Time:	10		
Salaries Paid:	\$64,400		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$356,643	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$934	\$1,148	\$618
Revenues During FY 20:	\$116,370	\$323,415	\$142,083
Expenditures During FY 20:	\$93,925	\$292,504	\$125,294
Per Capita Revenues:	\$305	\$822	\$377
Per Capita Expenditures:	\$246	\$729	\$331
Revenues over/under Expenditures:	\$22,445	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	392.71%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$368,856	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$966	\$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:	\$38,632	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$57,248	\$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:	\$78,518	\$424,313	\$27,154
Per Capita Debt:	\$206	\$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:	\$537,302	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$1,407	\$2,568	\$1,178
Revenues During FY 20:	\$130,008	\$284,688	\$100,820
Expenditures During FY 20:	\$126,914	\$271,551	\$109,230
Per Capita Revenues:	\$340	\$749	\$268
Per Capita Expenses:	\$332	\$761	\$298
Operating Income (loss):	\$3,094	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	425.80%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$540,396	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$1,415	\$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:	New Holland Village		
Unit Code:	054/055/32	County:	Logan
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$467,210		
Equalized Assessed Valuation:	\$3,704,387		
Population:	268		
Employees:			
Full Time:			
Part Time:	19		
Salaries Paid:	\$42,310		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$445,069	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$1,661	\$1,148	\$618
Revenues During FY 20:	\$100,011	\$323,415	\$142,083
Expenditures During FY 20:	\$126,262	\$292,504	\$125,294
Per Capita Revenues:	\$373	\$822	\$377
Per Capita Expenditures:	\$471	\$729	\$331
Revenues over/under Expenditures:	(\$26,251)	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	331.71%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$418,818	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$1,563	\$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:	\$20,096	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$398,722	\$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:	\$129,069	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$482	\$2,568	\$1,178
Revenues During FY 20:	\$53,667	\$284,688	\$100,820
Expenditures During FY 20:	\$46,395	\$271,551	\$109,230
Per Capita Revenues:	\$200	\$749	\$268
Per Capita Expenses:	\$173	\$761	\$298
Operating Income (loss):	\$7,272	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	293.87%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$136,341	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$509	\$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:	New Lenox Village		
Unit Code:	099/080/32	County:	Will
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$99,084,014		
Equalized Assessed Valuation:	\$927,982,302		
Population:	28,498		
Employees:			
Full Time:	108		
Part Time:	5		
Salaries Paid:	\$10,749,140		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$11,186,167	\$27,800,701	\$24,888,202
Per Capita Beginning Fund Balance:	\$393	\$596	\$540
Revenues During FY 20:	\$30,285,796	\$60,579,564	\$47,380,144
Expenditures During FY 20:	\$23,412,583	\$57,527,047	\$42,674,104
Per Capita Revenues:	\$1,063	\$1,193	\$1,190
Per Capita Expenditures:	\$822	\$1,138	\$1,113
Revenues over/under Expenditures:	\$6,873,213	\$3,052,517	\$3,395,799
Ratio of Fund Balance to Expenditures:	56.53%	60.09%	57.63%
Ending Fund Balance for FY 20:	\$13,235,881	\$30,140,627	\$27,251,330
Per Capita Ending Fund Balance:	\$464	\$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:	\$2,435,659	\$12,554,948	\$8,501,046
Total Unrestricted Net Assets:	(\$8,828,052)	(\$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:	\$47,689,985	\$143,864,744	\$80,183,022
Per Capita Debt:	\$1,673	\$2,700	\$1,962
General Obligation Debt over EAV:	4.59%	3.83%	2.50%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$117,308,693	\$76,886,573	\$53,772,300
Per Capita Beginning Retained Earnings	\$4,116	\$1,532	\$1,269
Revenues During FY 20:	\$18,746,762	\$25,580,207	\$16,960,171
Expenditures During FY 20:	\$16,767,618	\$22,794,638	\$13,897,067
Per Capita Revenues:	\$658	\$492	\$359
Per Capita Expenses:	\$588	\$433	\$334
Operating Income (loss):	\$1,979,144	\$2,785,569	\$2,238,845
Ratio of Retained Earnings to Expenses:	710.86%	426.22%	397.41%
Ending Retained Earnings for FY 20:	\$119,194,572	\$78,893,253	\$57,287,887
Per Capita Ending Retained Earnings:	\$4,183	\$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:	New Milford City		
Unit Code:	101/025/30	County:	Winnebago
Fiscal Year End:	5/31/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$255,575		
Equalized Assessed Valuation:	\$9,324,131		
Population:	697		
Employees:			
Full Time:		8	
Part Time:			
Salaries Paid:		\$29,290	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$934,581	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$1,341	\$1,148	\$618
Revenues During FY 20:	\$753,936	\$323,415	\$142,083
Expenditures During FY 20:	\$342,336	\$292,504	\$125,294
Per Capita Revenues:	\$1,082	\$822	\$377
Per Capita Expenditures:	\$491	\$729	\$331
Revenues over/under Expenditures:	\$411,600	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	393.23%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$1,346,181	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$1,931	\$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:	\$13,052	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$908,985	\$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:	\$424,144	\$424,313	\$27,154
Per Capita Debt:	\$609	\$985	\$78
General Obligation Debt over EAV:	4.55%	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:	New Minden Village														
Unit Code:	095/040/32	County:	Washington												
Fiscal Year End:	4/30/2020														
Accounting Method:	Cash With Assets														
Appropriation or Budget:	\$345,440														
Equalized Assessed Valuation:	\$1,943,887														
Population:	170														
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:	\$390,649	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$2,298	\$1,148	\$618
Revenues During FY 20:	\$85,779	\$323,415	\$142,083
Expenditures During FY 20:	\$51,864	\$292,504	\$125,294
Per Capita Revenues:	\$505	\$822	\$377
Per Capita Expenditures:	\$305	\$729	\$331
Revenues over/under Expenditures:	\$33,915	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	818.61%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$424,564	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$2,497	\$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:	\$28,619	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$395,945	\$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:	\$189,000	\$424,313	\$27,154
Per Capita Debt:	\$1,112	\$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:	\$801,421	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$4,714	\$2,568	\$1,178
Revenues During FY 20:	\$78,497	\$284,688	\$100,820
Expenditures During FY 20:	\$108,031	\$271,551	\$109,230
Per Capita Revenues:	\$462	\$749	\$268
Per Capita Expenses:	\$635	\$761	\$298
Operating Income (loss):	(\$29,534)	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	714.51%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$771,887	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$4,541	\$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:	New Salem Village		
Unit Code:	075/065/32	County:	Pike
Fiscal Year End:	3/31/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$43,750		
Equalized Assessed Valuation:	\$830,125		
Population:	150		
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:	\$59,035	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$394	\$1,148	\$618
Revenues During FY 20:	\$39,080	\$323,415	\$142,083
Expenditures During FY 20:	\$18,231	\$292,504	\$125,294
Per Capita Revenues:	\$261	\$822	\$377
Per Capita Expenditures:	\$122	\$729	\$331
Revenues over/under Expenditures:	\$20,849	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	438.18%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$79,884	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$533	\$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:	Newark Village		
Unit Code:	047/020/32	County:	Kendall
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,055,000		
Equalized Assessed Valuation:	\$22,773,664		
Population:	992		
Employees:			
Full Time:	4		
Part Time:	9		
Salaries Paid:	\$169,211		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$378,170	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$381	\$1,148	\$618
Revenues During FY 20:	\$432,789	\$323,415	\$142,083
Expenditures During FY 20:	\$392,883	\$292,504	\$125,294
Per Capita Revenues:	\$436	\$822	\$377
Per Capita Expenditures:	\$396	\$729	\$331
Revenues over/under Expenditures:	\$39,906	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	106.41%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$418,076	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$421	\$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:	\$37,421	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$380,655	\$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:	\$307,443	\$424,313	\$27,154
Per Capita Debt:	\$310	\$985	\$78
General Obligation Debt over EAV:	1.32%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$431,933	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$435	\$2,568	\$1,178
Revenues During FY 20:	\$358,702	\$284,688	\$100,820
Expenditures During FY 20:	\$312,752	\$271,551	\$109,230
Per Capita Revenues:	\$362	\$749	\$268
Per Capita Expenses:	\$315	\$761	\$298
Operating Income (loss):	\$45,950	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	152.80%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$477,883	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$482	\$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:	Newman City		
Unit Code:	021/035/30	County:	Douglas
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$746,265		
Equalized Assessed Valuation:	\$7,843,647		
Population:	950		
Employees:			
Full Time:	3		
Part Time:	16		
Salaries Paid:	\$204,009		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$655,271	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$690	\$1,148	\$618
Revenues During FY 20:	\$531,666	\$323,415	\$142,083
Expenditures During FY 20:	\$476,983	\$292,504	\$125,294
Per Capita Revenues:	\$560	\$822	\$377
Per Capita Expenditures:	\$502	\$729	\$331
Revenues over/under Expenditures:	\$54,683	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	148.84%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$709,954	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$747	\$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:	\$155,759	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$129,457	\$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:	\$81,952	\$424,313	\$27,154
Per Capita Debt:	\$86	\$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:	\$466,641	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$491	\$2,568	\$1,178
Revenues During FY 20:	\$160,402	\$284,688	\$100,820
Expenditures During FY 20:	\$168,230	\$271,551	\$109,230
Per Capita Revenues:	\$169	\$749	\$268
Per Capita Expenses:	\$177	\$761	\$298
Operating Income (loss):	(\$7,828)	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	272.73%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$458,813	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$483	\$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:	Newton City		
Unit Code:	040/015/30	County:	Jasper
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$37,738,576		
Equalized Assessed Valuation:	\$30,800,321		
Population:	2,849		
Employees:			
Full Time:	27		
Part Time:	20		
Salaries Paid:	\$1,464,776		

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:	\$2,380,325	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$835	\$755	\$535
Revenues During FY 20:	\$2,777,248	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$2,662,394	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$975	\$932	\$750
Per Capita Expenditures:	\$935	\$882	\$717
Revenues over/under Expenditures:	\$114,854	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	103.64%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$2,759,386	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$969	\$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:	\$1,654,907	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$1,182,275	(\$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:	\$2,481,677	\$14,887,139	\$3,078,846
Per Capita Debt:	\$871	\$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:	\$15,035,661	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$5,278	\$1,794	\$1,388
Revenues During FY 20:	\$4,540,981	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$3,968,563	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$1,594	\$549	\$411
Per Capita Expenses:	\$1,393	\$506	\$380
Operating Income (loss):	\$572,418	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	386.64%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$15,343,872	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$5,386	\$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:	Niantic Village		
Unit Code:	055/050/32	County:	Macon
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$588,834		
Equalized Assessed Valuation:	\$7,434,807		
Population:	7,070		
Employees:			
Full Time:	1		
Part Time:	16		
Salaries Paid:	\$104,688		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$183,037	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$26	\$755	\$535
Revenues During FY 20:	\$250,581	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$346,495	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$35	\$932	\$750
Per Capita Expenditures:	\$49	\$882	\$717
Revenues over/under Expenditures:	(\$95,914)	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	57.44%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$199,032	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$28	\$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:	\$37,980	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$161,052	(\$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:	\$322,085	\$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:	\$257,281	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$36	\$1,794	\$1,388
Revenues During FY 20:	\$641,187	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$198,258	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$91	\$549	\$411
Per Capita Expenses:	\$28	\$506	\$380
Operating Income (loss):	\$442,929	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	348.31%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$690,551	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$98	\$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:	Niles Village		
Unit Code:	016/375/32	County:	Cook
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$100,763,299		
Equalized Assessed Valuation:	\$3,650,971,826		
Population:	28,938		
Employees:			
Full Time:	9,999		
Part Time:	9,999		
Salaries Paid:	\$9,999,999		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$37,608,392	\$27,800,701	\$24,888,202
Per Capita Beginning Fund Balance:	\$1,300	\$596	\$540
Revenues During FY 20:	\$55,165,416	\$60,579,564	\$47,380,144
Expenditures During FY 20:	\$59,275,322	\$57,527,047	\$42,674,104
Per Capita Revenues:	\$1,906	\$1,193	\$1,190
Per Capita Expenditures:	\$2,048	\$1,138	\$1,113
Revenues over/under Expenditures:	(\$4,109,906)	\$3,052,517	\$3,395,799
Ratio of Fund Balance to Expenditures:	56.52%	60.09%	57.63%
Ending Fund Balance for FY 20:	\$33,499,874	\$30,140,627	\$27,251,330
Per Capita Ending Fund Balance:	\$1,158	\$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:	\$3,316,798	\$12,554,948	\$8,501,046
Total Unrestricted Net Assets:	(\$78,415,437)	(\$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:	\$25,321,480	\$143,864,744	\$80,183,022
Per Capita Debt:	\$875	\$2,700	\$1,962
General Obligation Debt over EAV:	0.46%	3.83%	2.50%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$53,179,068	\$76,886,573	\$53,772,300
Per Capita Beginning Retained Earnings	\$1,838	\$1,532	\$1,269
Revenues During FY 20:	\$18,023,195	\$25,580,207	\$16,960,171
Expenditures During FY 20:	\$12,246,678	\$22,794,638	\$13,897,067
Per Capita Revenues:	\$623	\$492	\$359
Per Capita Expenses:	\$423	\$433	\$334
Operating Income (loss):	\$5,776,517	\$2,785,569	\$2,238,845
Ratio of Retained Earnings to Expenses:	481.40%	426.22%	397.41%
Ending Retained Earnings for FY 20:	\$58,955,585	\$78,893,253	\$57,287,887
Per Capita Ending Retained Earnings:	\$2,037	\$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:	Nilwood Village		
Unit Code:	056/085/32	County:	Macoupin
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$250,260		
Equalized Assessed Valuation:	\$1,223,756		
Population:	230		
Employees:			
Full Time:			
Part Time:	2		
Salaries Paid:	\$25,000		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$386,909	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$1,682	\$1,148	\$618
Revenues During FY 20:	\$53,673	\$323,415	\$142,083
Expenditures During FY 20:	\$32,580	\$292,504	\$125,294
Per Capita Revenues:	\$233	\$822	\$377
Per Capita Expenditures:	\$142	\$729	\$331
Revenues over/under Expenditures:	\$21,093	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	1,252.31%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$408,002	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$1,774	\$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:	\$19,844	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$388,158	\$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:	\$987,769	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$4,295	\$2,568	\$1,178
Revenues During FY 20:	\$343,786	\$284,688	\$100,820
Expenditures During FY 20:	\$217,680	\$271,551	\$109,230
Per Capita Revenues:	\$1,495	\$749	\$268
Per Capita Expenses:	\$946	\$761	\$298
Operating Income (loss):	\$126,106	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	511.70%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$1,113,875	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$4,843	\$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:	Noble City		
Unit Code:	080/020/30	County:	Richland
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$665,850		
Equalized Assessed Valuation:	\$3,012,886		
Population:	677		
Employees:			
Full Time:	3		
Part Time:	16		
Salaries Paid:	\$113,483		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$388,598	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$574	\$1,148	\$618
Revenues During FY 20:	\$286,274	\$323,415	\$142,083
Expenditures During FY 20:	\$230,881	\$292,504	\$125,294
Per Capita Revenues:	\$423	\$822	\$377
Per Capita Expenditures:	\$341	\$729	\$331
Revenues over/under Expenditures:	\$55,393	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	183.64%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$423,991	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$626	\$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:	\$113,785	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$310,206	\$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:	\$1,851,496	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$2,735	\$2,568	\$1,178
Revenues During FY 20:	\$188,813	\$284,688	\$100,820
Expenditures During FY 20:	\$261,174	\$271,551	\$109,230
Per Capita Revenues:	\$279	\$749	\$268
Per Capita Expenses:	\$386	\$761	\$298
Operating Income (loss):	(\$72,361)	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	688.86%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$1,799,135	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$2,658	\$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:	Nokomis City		
Unit Code:	068/060/30	County:	Montgomery
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,338,193		
Equalized Assessed Valuation:	\$16,956,755		
Population:	2,256		
Employees:			
Full Time:	10		
Part Time:	4		
Salaries Paid:	\$565,936		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$1,741,843	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$772	\$755	\$535
Revenues During FY 20:	\$1,232,679	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$1,393,505	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$546	\$932	\$750
Per Capita Expenditures:	\$618	\$882	\$717
Revenues over/under Expenditures:	(\$160,826)	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	126.49%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$1,762,612	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$781	\$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:	\$392,385	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$1,370,227	(\$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:	\$1,768,064	\$14,887,139	\$3,078,846
Per Capita Debt:	\$784	\$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:	\$1,337,384	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$593	\$1,794	\$1,388
Revenues During FY 20:	\$863,737	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$1,038,870	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$383	\$549	\$411
Per Capita Expenses:	\$460	\$506	\$380
Operating Income (loss):	(\$175,133)	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	111.88%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$1,162,251	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$515	\$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:	Nora Village														
Unit Code:	043/040/32	County:	Jo Daviess												
Fiscal Year End:	4/30/2020														
Accounting Method:	Cash														
Appropriation or Budget:	\$80,480														
Equalized Assessed Valuation:	\$1,348,098														
Population:	121														
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:	\$162,454	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$1,343	\$1,148	\$618
Revenues During FY 20:	\$47,891	\$323,415	\$142,083
Expenditures During FY 20:	\$36,114	\$292,504	\$125,294
Per Capita Revenues:	\$396	\$822	\$377
Per Capita Expenditures:	\$298	\$729	\$331
Revenues over/under Expenditures:	\$11,777	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	482.45%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$174,231	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$1,440	\$1,241	\$667

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$63,728	\$8,339	\$0
Total Unreserved Funds:	\$100,806	\$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 Greater than 25,000

Local Government Profile

Unit Name:	Normal Town		
Unit Code:	064/095/31	County:	McLean
Fiscal Year End:	3/31/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$129,438,269		
Equalized Assessed Valuation:	\$888,656,476		
Population:	54,469		
Employees:			
Full Time:	377		
Part Time:	286		
Salaries Paid:	\$34,119,091		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$32,700,511	\$27,800,701	\$24,888,202
Per Capita Beginning Fund Balance:	\$600	\$596	\$540
Revenues During FY 20:	\$71,230,486	\$60,579,564	\$47,380,144
Expenditures During FY 20:	\$61,073,049	\$57,527,047	\$42,674,104
Per Capita Revenues:	\$1,308	\$1,193	\$1,190
Per Capita Expenditures:	\$1,121	\$1,138	\$1,113
Revenues over/under Expenditures:	\$10,157,437	\$3,052,517	\$3,395,799
Ratio of Fund Balance to Expenditures:	60.90%	60.09%	57.63%
Ending Fund Balance for FY 20:	\$37,192,861	\$30,140,627	\$27,251,330
Per Capita Ending Fund Balance:	\$683	\$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:	\$8,335,615	\$12,554,948	\$8,501,046
Total Unrestricted Net Assets:	(\$61,796,015)	(\$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:	\$85,752,874	\$143,864,744	\$80,183,022
Per Capita Debt:	\$1,574	\$2,700	\$1,962
General Obligation Debt over EAV:	9.49%	3.83%	2.50%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$48,074,692	\$76,886,573	\$53,772,300
Per Capita Beginning Retained Earnings	\$883	\$1,532	\$1,269
Revenues During FY 20:	\$17,049,531	\$25,580,207	\$16,960,171
Expenditures During FY 20:	\$14,596,837	\$22,794,638	\$13,897,067
Per Capita Revenues:	\$313	\$492	\$359
Per Capita Expenses:	\$268	\$433	\$334
Operating Income (loss):	\$2,452,694	\$2,785,569	\$2,238,845
Ratio of Retained Earnings to Expenses:	346.26%	426.22%	397.41%
Ending Retained Earnings for FY 20:	\$50,543,093	\$78,893,253	\$57,287,887
Per Capita Ending Retained Earnings:	\$928	\$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:	Norridge Village		
Unit Code:	016/380/32	County:	Cook
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$26,072,064		
Equalized Assessed Valuation:	\$464,062,709		
Population:	14,281		
Employees:			
	Full Time:	67	
	Part Time:	63	
	Salaries Paid:	\$6,526,426	

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:	\$4,554,922	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$319	\$755	\$535
Revenues During FY 20:	\$16,633,974	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$17,842,692	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$1,165	\$932	\$750
Per Capita Expenditures:	\$1,249	\$882	\$717
Revenues over/under Expenditures:	(\$1,208,718)	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	27.16%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$4,846,204	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$339	\$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:	\$566,239	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	(\$28,691,536)	(\$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:	\$4,000,295	\$14,887,139	\$3,078,846
Per Capita Debt:	\$280	\$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:	\$742,090	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$52	\$1,794	\$1,388
Revenues During FY 20:	\$3,599,565	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$3,105,070	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$252	\$549	\$411
Per Capita Expenses:	\$217	\$506	\$380
Operating Income (loss):	\$494,495	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	46.27%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$1,436,642	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$101	\$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:	Norris Village		
Unit Code:	029/085/32	County:	Fulton
Fiscal Year End:	3/31/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$258,100		
Equalized Assessed Valuation:	\$1,457,222		
Population:	213		
Employees:			
Full Time:			
Part Time:	7		
Salaries Paid:	\$44,798		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$93,175	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$437	\$1,148	\$618
Revenues During FY 20:	\$88,177	\$323,415	\$142,083
Expenditures During FY 20:	\$94,390	\$292,504	\$125,294
Per Capita Revenues:	\$414	\$822	\$377
Per Capita Expenditures:	\$443	\$729	\$331
Revenues over/under Expenditures:	(\$6,213)	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	92.13%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$86,962	\$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:	\$23,999	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$62,963	\$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:	\$173,380	\$424,313	\$27,154
Per Capita Debt:	\$814	\$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:	\$1,626,306	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$7,635	\$2,568	\$1,178
Revenues During FY 20:	\$112,628	\$284,688	\$100,820
Expenditures During FY 20:	\$147,939	\$271,551	\$109,230
Per Capita Revenues:	\$529	\$749	\$268
Per Capita Expenses:	\$695	\$761	\$298
Operating Income (loss):	(\$35,311)	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	1,075.44%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$1,590,995	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$7,469	\$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:	Norris City Village		
Unit Code:	097/040/32	County:	White
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,419,748		
Equalized Assessed Valuation:	\$6,306,039		
Population:	1,151		
Employees:			
Full Time:	11		
Part Time:	11		
Salaries Paid:	\$460,420		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$1,317,335	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$1,145	\$755	\$535
Revenues During FY 20:	\$720,583	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$751,253	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$626	\$932	\$750
Per Capita Expenditures:	\$653	\$882	\$717
Revenues over/under Expenditures:	(\$30,670)	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	173.38%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$1,302,559	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$1,132	\$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:	\$355,742	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$569,801	(\$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:	\$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:	\$3,838,604	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$3,335	\$1,794	\$1,388
Revenues During FY 20:	\$857,109	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$968,963	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$745	\$549	\$411
Per Capita Expenses:	\$842	\$506	\$380
Operating Income (loss):	(\$111,854)	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	384.86%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$3,729,150	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$3,240	\$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:	North Aurora Village		
Unit Code:	045/070/32	County:	Kane
Fiscal Year End:	5/31/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$28,577,793		
Equalized Assessed Valuation:	\$559,300,173		
Population:	17,441		
Employees:			
Full Time:		58	
Part Time:		5	
Salaries Paid:		\$5,610,921	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$12,098,295	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$694	\$755	\$535
Revenues During FY 20:	\$13,738,885	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$11,868,678	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$788	\$932	\$750
Per Capita Expenditures:	\$681	\$882	\$717
Revenues over/under Expenditures:	\$1,870,207	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	106.58%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$12,649,141	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$725	\$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:	\$3,576,423	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$1,426,357	(\$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:	\$10,300,551	\$14,887,139	\$3,078,846
Per Capita Debt:	\$591	\$1,854	\$836
General Obligation Debt over EAV:	0.07%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$25,655,925	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$1,471	\$1,794	\$1,388
Revenues During FY 20:	\$3,220,259	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$2,857,810	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$185	\$549	\$411
Per Capita Expenses:	\$164	\$506	\$380
Operating Income (loss):	\$362,449	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	932.69%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$26,654,616	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$1,528	\$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:	North Barrington Village		
Unit Code:	049/135/32	County:	Lake
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,950,000		
Equalized Assessed Valuation:	\$254,715,153		
Population:	3,047		
Employees:			
Full Time:	1		
Part Time:			
Salaries Paid:	\$133,397		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$2,724,879	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$894	\$755	\$535
Revenues During FY 20:	\$1,548,628	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$1,632,841	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$508	\$932	\$750
Per Capita Expenditures:	\$536	\$882	\$717
Revenues over/under Expenditures:	(\$84,213)	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	142.66%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$2,329,385	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$764	\$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:	\$87,707	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$2,241,678	(\$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:	\$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 Greater than 25,000

Local Government Profile

Unit Name:	North Chicago City		
Unit Code:	049/140/30	County:	Lake
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$44,543,312		
Equalized Assessed Valuation:	\$204,274,686		
Population:	29,615		
Employees:			
Full Time:	143		
Part Time:	28		
Salaries Paid:	\$12,950,655		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$16,852,534	\$27,800,701	\$24,888,202
Per Capita Beginning Fund Balance:	\$569	\$596	\$540
Revenues During FY 20:	\$24,075,166	\$60,579,564	\$47,380,144
Expenditures During FY 20:	\$20,010,299	\$57,527,047	\$42,674,104
Per Capita Revenues:	\$813	\$1,193	\$1,190
Per Capita Expenditures:	\$676	\$1,138	\$1,113
Revenues over/under Expenditures:	\$4,064,867	\$3,052,517	\$3,395,799
Ratio of Fund Balance to Expenditures:	118.03%	60.09%	57.63%
Ending Fund Balance for FY 20:	\$23,617,401	\$30,140,627	\$27,251,330
Per Capita Ending Fund Balance:	\$797	\$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:	\$12,590,926	\$12,554,948	\$8,501,046
Total Unrestricted Net Assets:	(\$110,798,343)	(\$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:	\$16,860,774	\$143,864,744	\$80,183,022
Per Capita Debt:	\$569	\$2,700	\$1,962
General Obligation Debt over EAV:	7.73%	3.83%	2.50%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$16,100,120	\$76,886,573	\$53,772,300
Per Capita Beginning Retained Earnings	\$544	\$1,532	\$1,269
Revenues During FY 20:	\$8,740,246	\$25,580,207	\$16,960,171
Expenditures During FY 20:	\$8,285,651	\$22,794,638	\$13,897,067
Per Capita Revenues:	\$295	\$492	\$359
Per Capita Expenses:	\$280	\$433	\$334
Operating Income (loss):	\$454,595	\$2,785,569	\$2,238,845
Ratio of Retained Earnings to Expenses:	168.42%	426.22%	397.41%
Ending Retained Earnings for FY 20:	\$13,954,715	\$78,893,253	\$57,287,887
Per Capita Ending Retained Earnings:	\$471	\$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:	North City Village		
Unit Code:	028/035/32	County:	Franklin
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$389,820		
Equalized Assessed Valuation:	\$2,477,880		
Population:	608		
Employees:			
Full Time:			
Part Time:	3		
Salaries Paid:	\$45,986		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$94,664	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$156	\$1,148	\$618
Revenues During FY 20:	\$236,786	\$323,415	\$142,083
Expenditures During FY 20:	\$230,690	\$292,504	\$125,294
Per Capita Revenues:	\$389	\$822	\$377
Per Capita Expenditures:	\$379	\$729	\$331
Revenues over/under Expenditures:	\$6,096	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	43.68%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$100,760	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$166	\$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:	\$33,510	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$67,250	\$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:	\$1,997,253	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$3,285	\$2,568	\$1,178
Revenues During FY 20:	\$188,980	\$284,688	\$100,820
Expenditures During FY 20:	\$186,538	\$271,551	\$109,230
Per Capita Revenues:	\$311	\$749	\$268
Per Capita Expenses:	\$307	\$761	\$298
Operating Income (loss):	\$2,442	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	1,072.00%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$1,999,695	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$3,289	\$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:	North Henderson Village		
Unit Code:	066/035/32	County:	Mercer
Fiscal Year End:	5/31/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$675,350		
Equalized Assessed Valuation:	\$1,175,230		
Population:	187		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$7,555		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$111,056	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$594	\$1,148	\$618
Revenues During FY 20:	\$49,523	\$323,415	\$142,083
Expenditures During FY 20:	\$54,881	\$292,504	\$125,294
Per Capita Revenues:	\$265	\$822	\$377
Per Capita Expenditures:	\$293	\$729	\$331
Revenues over/under Expenditures:	(\$5,358)	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	192.59%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$105,698	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$565	\$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:	\$34,781	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$70,917	\$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:	\$90,541	\$424,313	\$27,154
Per Capita Debt:	\$484	\$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:	\$445,699	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$2,383	\$2,568	\$1,178
Revenues During FY 20:	\$47,229	\$284,688	\$100,820
Expenditures During FY 20:	\$46,248	\$271,551	\$109,230
Per Capita Revenues:	\$253	\$749	\$268
Per Capita Expenses:	\$247	\$761	\$298
Operating Income (loss):	\$981	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	965.84%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$446,680	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$2,389	\$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:	North Pekin Village		
Unit Code:	090/065/32	County:	Tazewell
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$17,539,150		
Equalized Assessed Valuation:	\$24,213,267		
Population:	1,573		
Employees:			
Full Time:		17	
Part Time:		30	
Salaries Paid:		\$662,763	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$538,560	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$342	\$755	\$535
Revenues During FY 20:	\$1,643,963	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$1,607,382	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$1,045	\$932	\$750
Per Capita Expenditures:	\$1,022	\$882	\$717
Revenues over/under Expenditures:	\$36,581	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	40.16%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$645,561	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$410	\$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:	\$57,534	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$461,416	(\$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:	\$1,148,868	\$14,887,139	\$3,078,846
Per Capita Debt:	\$730	\$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:	\$2,169,086	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$1,379	\$1,794	\$1,388
Revenues During FY 20:	\$557,212	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$568,778	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$354	\$549	\$411
Per Capita Expenses:	\$362	\$506	\$380
Operating Income (loss):	(\$11,566)	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	376.61%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$2,142,100	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$1,362	\$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:	North Riverside Village		
Unit Code:	016/400/32	County:	Cook
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$35,899,546		
Equalized Assessed Valuation:	\$262,350,855		
Population:	6,672		
Employees:			
Full Time:		56	
Part Time:		20	
Salaries Paid:		\$7,738,667	

Blended Component Units
<p>Number Submitted = 2</p> <p>Firefighters' Pension</p> <p>Police Pension</p>

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$6,754,571	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$1,012	\$755	\$535
Revenues During FY 20:	\$19,354,857	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$18,192,124	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$2,901	\$932	\$750
Per Capita Expenditures:	\$2,727	\$882	\$717
Revenues over/under Expenditures:	\$1,162,733	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	36.86%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$6,706,345	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$1,005	\$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:	\$377,550	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	(\$86,362,336)	(\$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:	\$116,238,404	\$14,887,139	\$3,078,846
Per Capita Debt:	\$17,422	\$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:	\$4,236,646	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$635	\$1,794	\$1,388
Revenues During FY 20:	\$3,627,483	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$2,526,843	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$544	\$549	\$411
Per Capita Expenses:	\$379	\$506	\$380
Operating Income (loss):	\$1,100,640	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	219.14%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$5,537,286	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$830	\$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:	North Utica Village		
Unit Code:	050/070/32	County:	Lasalle
Fiscal Year End:	3/31/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$11,471,750		
Equalized Assessed Valuation:	\$45,334,998		
Population:	1,352		
Employees:			
Full Time:		8	
Part Time:		24	
Salaries Paid:		\$658,362	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$1,341,173	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$992	\$755	\$535
Revenues During FY 20:	\$2,731,147	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$2,499,762	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$2,020	\$932	\$750
Per Capita Expenditures:	\$1,849	\$882	\$717
Revenues over/under Expenditures:	\$231,385	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	56.43%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$1,410,564	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$1,043	\$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:	\$1,037,333	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$373,231	(\$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:	\$66,000	\$14,887,139	\$3,078,846
Per Capita Debt:	\$49	\$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:	\$3,667,219	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$2,712	\$1,794	\$1,388
Revenues During FY 20:	\$643,015	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$544,522	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$476	\$549	\$411
Per Capita Expenses:	\$403	\$506	\$380
Operating Income (loss):	\$98,493	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	721.31%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$3,927,706	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$2,905	\$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:	Northbrook Village		
Unit Code:	016/385/32	County:	Cook
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$101,329,029		
Equalized Assessed Valuation:	\$2,866,844,264		
Population:	33,170		
Employees:			
	Full Time:	312	
	Part Time:	93	
	Salaries Paid:	\$35,434,755	

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:	\$25,057,483	\$27,800,701	\$24,888,202
Per Capita Beginning Fund Balance:	\$755	\$596	\$540
Revenues During FY 20:	\$51,037,753	\$60,579,564	\$47,380,144
Expenditures During FY 20:	\$52,556,282	\$57,527,047	\$42,674,104
Per Capita Revenues:	\$1,539	\$1,193	\$1,190
Per Capita Expenditures:	\$1,584	\$1,138	\$1,113
Revenues over/under Expenditures:	(\$1,518,529)	\$3,052,517	\$3,395,799
Ratio of Fund Balance to Expenditures:	50.04%	60.09%	57.63%
Ending Fund Balance for FY 20:	\$26,299,348	\$30,140,627	\$27,251,330
Per Capita Ending Fund Balance:	\$793	\$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:	\$3,457,358	\$12,554,948	\$8,501,046
Total Unrestricted Net Assets:	(\$92,581,904)	(\$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:	\$120,160,486	\$143,864,744	\$80,183,022
Per Capita Debt:	\$3,623	\$2,700	\$1,962
General Obligation Debt over EAV:	4.06%	3.83%	2.50%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$42,860,118	\$76,886,573	\$53,772,300
Per Capita Beginning Retained Earnings	\$1,292	\$1,532	\$1,269
Revenues During FY 20:	\$12,161,981	\$25,580,207	\$16,960,171
Expenditures During FY 20:	\$13,135,654	\$22,794,638	\$13,897,067
Per Capita Revenues:	\$367	\$492	\$359
Per Capita Expenses:	\$396	\$433	\$334
Operating Income (loss):	(\$973,673)	\$2,785,569	\$2,238,845
Ratio of Retained Earnings to Expenses:	318.82%	426.22%	397.41%
Ending Retained Earnings for FY 20:	\$41,879,154	\$78,893,253	\$57,287,887
Per Capita Ending Retained Earnings:	\$1,263	\$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:	Northfield Village		
Unit Code:	016/390/32	County:	Cook
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$19,713,086		
Equalized Assessed Valuation:	\$599,919,356		
Population:	5,422		
Employees:			
	Full Time:	44	
	Part Time:	66	
	Salaries Paid:	\$6,677,843	

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:	\$7,844,448	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$1,447	\$755	\$535
Revenues During FY 20:	\$11,952,489	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$10,808,855	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$2,204	\$932	\$750
Per Capita Expenditures:	\$1,994	\$882	\$717
Revenues over/under Expenditures:	\$1,143,634	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	74.87%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$8,092,862	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$1,493	\$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:	\$2,118,535	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	(\$9,903,585)	(\$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:	\$10,575,298	\$14,887,139	\$3,078,846
Per Capita Debt:	\$1,950	\$1,854	\$836
General Obligation Debt over EAV:	1.63%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$14,277,075	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$2,633	\$1,794	\$1,388
Revenues During FY 20:	\$2,937,834	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$2,653,953	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$542	\$549	\$411
Per Capita Expenses:	\$489	\$506	\$380
Operating Income (loss):	\$283,881	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	543.90%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$14,434,936	\$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:	Northlake City		
Unit Code:	016/395/30	County:	Cook
Fiscal Year End:	12/31/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$34,611,227		
Equalized Assessed Valuation:	\$410,394,946		
Population:	12,364		
Employees:			
Full Time:	78		
Part Time:	38		
Salaries Paid:	\$7,103,425		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$10,538,569	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$852	\$755	\$535
Revenues During FY 20:	\$18,239,232	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$14,017,149	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$1,475	\$932	\$750
Per Capita Expenditures:	\$1,134	\$882	\$717
Revenues over/under Expenditures:	\$4,222,083	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	92.54%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$12,970,961	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$1,049	\$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:	\$1,555,191	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$5,518,047	(\$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:	\$28,935,295	\$14,887,139	\$3,078,846
Per Capita Debt:	\$2,340	\$1,854	\$836
General Obligation Debt over EAV:	2.36%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$7,524,687	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$609	\$1,794	\$1,388
Revenues During FY 20:	\$6,057,387	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$5,514,896	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$490	\$549	\$411
Per Capita Expenses:	\$446	\$506	\$380
Operating Income (loss):	\$542,491	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	146.28%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$8,067,178	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$652	\$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:	Norwood Village		
Unit Code:	072/060/32	County:	Peoria
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$374,375		
Equalized Assessed Valuation:	\$4,061,630		
Population:	465		
Employees:			
Full Time:			
Part Time:	14		
Salaries Paid:	\$12,583		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$469,539	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$1,010	\$1,148	\$618
Revenues During FY 20:	\$146,619	\$323,415	\$142,083
Expenditures During FY 20:	\$75,820	\$292,504	\$125,294
Per Capita Revenues:	\$315	\$822	\$377
Per Capita Expenditures:	\$163	\$729	\$331
Revenues over/under Expenditures:	\$70,799	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	712.66%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$540,338	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$1,162	\$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:	\$101,032	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$439,306	\$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:	Oak Brook Village		
Unit Code:	022/085/32	County:	Dupage
Fiscal Year End:	12/31/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$66,630,570		
Equalized Assessed Valuation:	\$1,600,968,484		
Population:	8,077		
Employees:			
Full Time:	127		
Part Time:	49		
Salaries Paid:	\$14,179,418		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$31,751,979	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$3,931	\$755	\$535
Revenues During FY 20:	\$26,168,672	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$22,975,537	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$3,240	\$932	\$750
Per Capita Expenditures:	\$2,845	\$882	\$717
Revenues over/under Expenditures:	\$3,193,135	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	146.20%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$33,590,341	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$4,159	\$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:	\$12,636,679	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	(\$25,590,916)	(\$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:	\$3,115,930	\$14,887,139	\$3,078,846
Per Capita Debt:	\$386	\$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:	\$40,436,083	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$5,006	\$1,794	\$1,388
Revenues During FY 20:	\$13,054,744	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$10,048,026	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$1,616	\$549	\$411
Per Capita Expenses:	\$1,244	\$506	\$380
Operating Income (loss):	\$3,006,718	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	436.17%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$43,826,362	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$5,426	\$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:	Oak Forest City		
Unit Code:	016/405/30	County:	Cook
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$36,642,711		
Equalized Assessed Valuation:	\$438,344,805		
Population:	27,173		
Employees:			
Full Time:	124		
Part Time:	75		
Salaries Paid:	\$12,570,715		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$5,899,787	\$27,800,701	\$24,888,202
Per Capita Beginning Fund Balance:	\$217	\$596	\$540
Revenues During FY 20:	\$24,174,023	\$60,579,564	\$47,380,144
Expenditures During FY 20:	\$23,007,154	\$57,527,047	\$42,674,104
Per Capita Revenues:	\$890	\$1,193	\$1,190
Per Capita Expenditures:	\$847	\$1,138	\$1,113
Revenues over/under Expenditures:	\$1,166,869	\$3,052,517	\$3,395,799
Ratio of Fund Balance to Expenditures:	30.20%	60.09%	57.63%
Ending Fund Balance for FY 20:	\$6,947,562	\$30,140,627	\$27,251,330
Per Capita Ending Fund Balance:	\$256	\$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:	\$3,011,656	\$12,554,948	\$8,501,046
Total Unrestricted Net Assets:	(\$35,151,338)	(\$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:	\$67,489,651	\$143,864,744	\$80,183,022
Per Capita Debt:	\$2,484	\$2,700	\$1,962
General Obligation Debt over EAV:	5.21%	3.83%	2.50%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$14,626,979	\$76,886,573	\$53,772,300
Per Capita Beginning Retained Earnings	\$538	\$1,532	\$1,269
Revenues During FY 20:	\$7,472,158	\$25,580,207	\$16,960,171
Expenditures During FY 20:	\$7,577,023	\$22,794,638	\$13,897,067
Per Capita Revenues:	\$275	\$492	\$359
Per Capita Expenses:	\$279	\$433	\$334
Operating Income (loss):	(\$104,865)	\$2,785,569	\$2,238,845
Ratio of Retained Earnings to Expenses:	188.90%	426.22%	397.41%
Ending Retained Earnings for FY 20:	\$14,313,214	\$78,893,253	\$57,287,887
Per Capita Ending Retained Earnings:	\$527	\$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:	Oak Grove Village		
Unit Code:	081/055/32	County:	Rock Island
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$126,150		
Equalized Assessed Valuation:	\$3,724,163		
Population:	728		
Employees:			
Full Time:			
Part Time:	8		
Salaries Paid:	\$21,844		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$1,139,795	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$1,566	\$1,148	\$618
Revenues During FY 20:	\$169,169	\$323,415	\$142,083
Expenditures During FY 20:	\$75,851	\$292,504	\$125,294
Per Capita Revenues:	\$232	\$822	\$377
Per Capita Expenditures:	\$104	\$729	\$331
Revenues over/under Expenditures:	\$93,318	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	1,587.46%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$1,204,101	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$1,654	\$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:	\$120,185	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$1,083,916	\$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 Greater than 25,000

Local Government Profile

Unit Name:	Oak Lawn Village		
Unit Code:	016/410/32	County:	Cook
Fiscal Year End:	12/31/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$163,861,419		
Equalized Assessed Valuation:	\$1,150,256,869		
Population:	58,362		
Employees:			
	Full Time:	284	
	Part Time:	15	
	Salaries Paid:	\$32,073,996	

Blended Component Units
Number Submitted = 1
OLSSC

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$13,805,515	\$27,800,701	\$24,888,202
Per Capita Beginning Fund Balance:	\$237	\$596	\$540
Revenues During FY 20:	\$61,575,431	\$60,579,564	\$47,380,144
Expenditures During FY 20:	\$64,357,514	\$57,527,047	\$42,674,104
Per Capita Revenues:	\$1,055	\$1,193	\$1,190
Per Capita Expenditures:	\$1,103	\$1,138	\$1,113
Revenues over/under Expenditures:	(\$2,782,083)	\$3,052,517	\$3,395,799
Ratio of Fund Balance to Expenditures:	19.00%	60.09%	57.63%
Ending Fund Balance for FY 20:	\$12,229,480	\$30,140,627	\$27,251,330
Per Capita Ending Fund Balance:	\$210	\$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:	\$18,202,463	\$12,554,948	\$8,501,046
Total Unrestricted Net Assets:	(\$253,137,039)	(\$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:	\$185,025,504	\$143,864,744	\$80,183,022
Per Capita Debt:	\$3,170	\$2,700	\$1,962
General Obligation Debt over EAV:	5.54%	3.83%	2.50%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$47,036,024	\$76,886,573	\$53,772,300
Per Capita Beginning Retained Earnings	\$806	\$1,532	\$1,269
Revenues During FY 20:	\$58,994,244	\$25,580,207	\$16,960,171
Expenditures During FY 20:	\$56,300,413	\$22,794,638	\$13,897,067
Per Capita Revenues:	\$1,011	\$492	\$359
Per Capita Expenses:	\$965	\$433	\$334
Operating Income (loss):	\$2,693,831	\$2,785,569	\$2,238,845
Ratio of Retained Earnings to Expenses:	86.06%	426.22%	397.41%
Ending Retained Earnings for FY 20:	\$48,452,861	\$78,893,253	\$57,287,887
Per Capita Ending Retained Earnings:	\$830	\$1,566	\$1,271

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:	Oak Park Village		
Unit Code:	016/415/32	County:	Cook
Fiscal Year End:	12/31/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$180,444,821		
Equalized Assessed Valuation:	\$1,692,471,417		
Population:	52,233		
Employees:			
Full Time:		343	
Part Time:		6	
Salaries Paid:		\$32,066,027	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$28,273,086	\$27,800,701	\$24,888,202
Per Capita Beginning Fund Balance:	\$541	\$596	\$540
Revenues During FY 20:	\$66,492,948	\$60,579,564	\$47,380,144
Expenditures During FY 20:	\$64,520,764	\$57,527,047	\$42,674,104
Per Capita Revenues:	\$1,273	\$1,193	\$1,190
Per Capita Expenditures:	\$1,235	\$1,138	\$1,113
Revenues over/under Expenditures:	\$1,972,184	\$3,052,517	\$3,395,799
Ratio of Fund Balance to Expenditures:	45.51%	60.09%	57.63%
Ending Fund Balance for FY 20:	\$29,365,356	\$30,140,627	\$27,251,330
Per Capita Ending Fund Balance:	\$562	\$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:	\$10,465,761	\$12,554,948	\$8,501,046
Total Unrestricted Net Assets:	(\$142,130,067)	(\$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:	\$266,969,516	\$143,864,744	\$80,183,022
Per Capita Debt:	\$5,111	\$2,700	\$1,962
General Obligation Debt over EAV:	5.84%	3.83%	2.50%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$97,853,019	\$76,886,573	\$53,772,300
Per Capita Beginning Retained Earnings	\$1,873	\$1,532	\$1,269
Revenues During FY 20:	\$26,720,100	\$25,580,207	\$16,960,171
Expenditures During FY 20:	\$21,819,266	\$22,794,638	\$13,897,067
Per Capita Revenues:	\$512	\$492	\$359
Per Capita Expenses:	\$418	\$433	\$334
Operating Income (loss):	\$4,900,834	\$2,785,569	\$2,238,845
Ratio of Retained Earnings to Expenses:	438.52%	426.22%	397.41%
Ending Retained Earnings for FY 20:	\$95,681,830	\$78,893,253	\$57,287,887
Per Capita Ending Retained Earnings:	\$1,832	\$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:	Oakbrook Terrace City		
Unit Code:	022/090/30	County:	Dupage
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$14,331,200		
Equalized Assessed Valuation:	\$308,469,895		
Population:	2,134		
Employees:			
Full Time:	41		
Part Time:	12		
Salaries Paid:	\$3,841,382		

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:	\$10,547,666	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$4,943	\$755	\$535
Revenues During FY 20:	\$11,529,527	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$10,519,583	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$5,403	\$932	\$750
Per Capita Expenditures:	\$4,930	\$882	\$717
Revenues over/under Expenditures:	\$1,009,944	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	81.91%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$8,616,911	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$4,038	\$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:	\$769,390	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	(\$6,717,534)	(\$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:	\$6,535,805	\$14,887,139	\$3,078,846
Per Capita Debt:	\$3,063	\$1,854	\$836
General Obligation Debt over EAV:	1.89%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$6,050,753	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$2,835	\$1,794	\$1,388
Revenues During FY 20:	\$1,440,835	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$1,345,247	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$675	\$549	\$411
Per Capita Expenses:	\$630	\$506	\$380
Operating Income (loss):	\$95,588	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	456.89%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$6,146,341	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$2,880	\$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:	Oakdale Village		
Unit Code:	095/043/32	County:	Washington
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$175,700		
Equalized Assessed Valuation:	\$2,516,035		
Population:	221		
Employees:			
Full Time:			
Part Time:	10		
Salaries Paid:	\$8,288		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$210,705	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$953	\$1,148	\$618
Revenues During FY 20:	\$80,571	\$323,415	\$142,083
Expenditures During FY 20:	\$70,039	\$292,504	\$125,294
Per Capita Revenues:	\$365	\$822	\$377
Per Capita Expenditures:	\$317	\$729	\$331
Revenues over/under Expenditures:	\$10,532	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	315.88%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$221,237	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$1,001	\$1,241	\$667

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$8,339	\$0
Total Unreserved Funds:	\$221,237	\$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:	Oakford Village		
Unit Code:	065/020/32	County:	Menard
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$264,150		
Equalized Assessed Valuation:	\$2,111,860		
Population:	276		
Employees:			
Full Time:			
Part Time:	15		
Salaries Paid:	\$18,598		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$107,344	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$389	\$1,148	\$618
Revenues During FY 20:	\$74,470	\$323,415	\$142,083
Expenditures During FY 20:	\$75,779	\$292,504	\$125,294
Per Capita Revenues:	\$270	\$822	\$377
Per Capita Expenditures:	\$275	\$729	\$331
Revenues over/under Expenditures:	(\$1,309)	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	139.93%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$106,035	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$384	\$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:	\$13,711	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$98,977	\$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:	\$274,000	\$424,313	\$27,154
Per Capita Debt:	\$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:	\$460,768	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$1,669	\$2,568	\$1,178
Revenues During FY 20:	\$72,649	\$284,688	\$100,820
Expenditures During FY 20:	\$80,806	\$271,551	\$109,230
Per Capita Revenues:	\$263	\$749	\$268
Per Capita Expenses:	\$293	\$761	\$298
Operating Income (loss):	(\$8,157)	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	560.12%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$452,611	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$1,640	\$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:	Oakland City		
Unit Code:	015/035/30	County:	Coles
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,089,215		
Equalized Assessed Valuation:	\$7,901,766		
Population:	880		
Employees:			
Full Time:	4		
Part Time:	8		
Salaries Paid:	\$298,269		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$557,681	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$634	\$1,148	\$618
Revenues During FY 20:	\$425,740	\$323,415	\$142,083
Expenditures During FY 20:	\$335,630	\$292,504	\$125,294
Per Capita Revenues:	\$484	\$822	\$377
Per Capita Expenditures:	\$381	\$729	\$331
Revenues over/under Expenditures:	\$90,110	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	194.51%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$652,831	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$742	\$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:	\$229,446	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$433,625	\$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:	\$13,839	\$424,313	\$27,154
Per Capita Debt:	\$16	\$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:	\$897,107	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$1,019	\$2,568	\$1,178
Revenues During FY 20:	\$414,567	\$284,688	\$100,820
Expenditures During FY 20:	\$470,893	\$271,551	\$109,230
Per Capita Revenues:	\$471	\$749	\$268
Per Capita Expenses:	\$535	\$761	\$298
Operating Income (loss):	(\$56,326)	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	179.74%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$846,371	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$962	\$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:	Oakwood Village		
Unit Code:	092/070/32	County:	Vermilion
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,383,198		
Equalized Assessed Valuation:	\$15,298,372		
Population:	1,542		
Employees:			
Full Time:	9		
Part Time:	31		
Salaries Paid:	\$560,588		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$4,323,841	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$2,804	\$755	\$535
Revenues During FY 20:	\$1,623,971	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$2,031,628	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$1,053	\$932	\$750
Per Capita Expenditures:	\$1,318	\$882	\$717
Revenues over/under Expenditures:	(\$407,657)	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	192.76%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$3,916,184	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$2,540	\$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:	\$1,082,500	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$2,833,684	(\$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:	\$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 Between 1000 and 25,000

Local Government Profile

Unit Name:	Oakwood Hills Village		
Unit Code:	063/090/32	County:	Mchenry
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$929,879		
Equalized Assessed Valuation:	\$57,587,777		
Population:	2,050		
Employees:			
Full Time:	10		
Part Time:	10		
Salaries Paid:	\$278,184		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$705,094	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$344	\$755	\$535
Revenues During FY 20:	\$937,255	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$900,910	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$457	\$932	\$750
Per Capita Expenditures:	\$439	\$882	\$717
Revenues over/under Expenditures:	\$36,345	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	82.30%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$741,439	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$362	\$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:	\$242,479	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$498,960	(\$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:	\$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 Between 1000 and 25,000

Local Government Profile

Unit Name:	Oblong Village
Unit Code:	017/020/32
County:	Crawford
Fiscal Year End:	4/30/2020
Accounting Method:	Cash With Assets
Appropriation or Budget:	\$1,631,165
Equalized Assessed Valuation:	\$14,767,097
Population:	1,421
Employees:	
Full Time:	8
Part Time:	13
Salaries Paid:	\$374,618

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$1,056,586	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$744	\$755	\$535
Revenues During FY 20:	\$804,756	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$605,667	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$566	\$932	\$750
Per Capita Expenditures:	\$426	\$882	\$717
Revenues over/under Expenditures:	\$199,089	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	207.32%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$1,255,675	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$884	\$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:	\$769,799	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$485,876	(\$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:	\$323,422	\$14,887,139	\$3,078,846
Per Capita Debt:	\$228	\$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:	\$2,033,164	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$1,431	\$1,794	\$1,388
Revenues During FY 20:	\$713,097	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$695,163	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$502	\$549	\$411
Per Capita Expenses:	\$489	\$506	\$380
Operating Income (loss):	\$17,934	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	295.05%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$2,051,098	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$1,443	\$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:	Oconee Village														
Unit Code:	086/030/32	County:	Shelby												
Fiscal Year End:	4/30/2020														
Accounting Method:	Cash														
Appropriation or Budget:	\$129,600														
Equalized Assessed Valuation:	\$1,201,687														
Population:	185														
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; padding: 2px;">15</td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px;">\$150</td> </tr> </table>			Full Time:				Part Time:	15			Salaries Paid:	\$150		
Full Time:															
Part Time:	15														
Salaries Paid:	\$150														

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$216,236	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$1,169	\$1,148	\$618
Revenues During FY 20:	\$86,649	\$323,415	\$142,083
Expenditures During FY 20:	\$46,188	\$292,504	\$125,294
Per Capita Revenues:	\$468	\$822	\$377
Per Capita Expenditures:	\$250	\$729	\$331
Revenues over/under Expenditures:	\$40,461	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	555.77%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$256,697	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$1,388	\$1,241	\$667

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$8,339	\$0
Total Unreserved Funds:	\$210,416	\$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 Less Than 1,000

Local Government Profile

Unit Name:	Odell Village		
Unit Code:	053/060/32	County:	Livingston
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,847,005		
Equalized Assessed Valuation:	\$11,121,231		
Population:	964		
Employees:			
Full Time:	3		
Part Time:	14		
Salaries Paid:	\$180,825		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$720,085	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$747	\$1,148	\$618
Revenues During FY 20:	\$544,564	\$323,415	\$142,083
Expenditures During FY 20:	\$542,691	\$292,504	\$125,294
Per Capita Revenues:	\$565	\$822	\$377
Per Capita Expenditures:	\$563	\$729	\$331
Revenues over/under Expenditures:	\$1,873	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	133.03%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$721,958	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$749	\$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:	\$72,113	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$643,448	\$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:	\$267,908	\$424,313	\$27,154
Per Capita Debt:	\$278	\$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:	\$1,257,557	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$1,305	\$2,568	\$1,178
Revenues During FY 20:	\$244,804	\$284,688	\$100,820
Expenditures During FY 20:	\$329,047	\$271,551	\$109,230
Per Capita Revenues:	\$254	\$749	\$268
Per Capita Expenses:	\$341	\$761	\$298
Operating Income (loss):	(\$84,243)	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	356.58%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$1,173,314	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$1,217	\$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:	O'Fallon City		
Unit Code:	088/110/30	County:	St. Clair
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$93,019,602		
Equalized Assessed Valuation:	\$737,327,557		
Population:	29,583		
Employees:			
Full Time:	187		
Part Time:	106		
Salaries Paid:	\$15,995,727		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$28,220,412	\$27,800,701	\$24,888,202
Per Capita Beginning Fund Balance:	\$954	\$596	\$540
Revenues During FY 20:	\$35,401,668	\$60,579,564	\$47,380,144
Expenditures During FY 20:	\$30,073,764	\$57,527,047	\$42,674,104
Per Capita Revenues:	\$1,197	\$1,193	\$1,190
Per Capita Expenditures:	\$1,017	\$1,138	\$1,113
Revenues over/under Expenditures:	\$5,327,904	\$3,052,517	\$3,395,799
Ratio of Fund Balance to Expenditures:	108.54%	60.09%	57.63%
Ending Fund Balance for FY 20:	\$32,641,647	\$30,140,627	\$27,251,330
Per Capita Ending Fund Balance:	\$1,103	\$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:	\$20,969,214	\$12,554,948	\$8,501,046
Total Unrestricted Net Assets:	\$7,502,305	(\$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:	\$52,929,791	\$143,864,744	\$80,183,022
Per Capita Debt:	\$1,789	\$2,700	\$1,962
General Obligation Debt over EAV:	6.22%	3.83%	2.50%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$57,467,409	\$76,886,573	\$53,772,300
Per Capita Beginning Retained Earnings	\$1,943	\$1,532	\$1,269
Revenues During FY 20:	\$19,833,283	\$25,580,207	\$16,960,171
Expenditures During FY 20:	\$14,928,924	\$22,794,638	\$13,897,067
Per Capita Revenues:	\$670	\$492	\$359
Per Capita Expenses:	\$505	\$433	\$334
Operating Income (loss):	\$4,904,359	\$2,785,569	\$2,238,845
Ratio of Retained Earnings to Expenses:	421.77%	426.22%	397.41%
Ending Retained Earnings for FY 20:	\$62,966,106	\$78,893,253	\$57,287,887
Per Capita Ending Retained Earnings:	\$2,128	\$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:	Ogden Village		
Unit Code:	010/065/32	County:	Champaign
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,324,250		
Equalized Assessed Valuation:	\$12,087,372		
Population:	800		
Employees:			
Full Time:	1		
Part Time:	22		
Salaries Paid:	\$130,777		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$730,195	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$913	\$1,148	\$618
Revenues During FY 20:	\$468,190	\$323,415	\$142,083
Expenditures During FY 20:	\$518,119	\$292,504	\$125,294
Per Capita Revenues:	\$585	\$822	\$377
Per Capita Expenditures:	\$648	\$729	\$331
Revenues over/under Expenditures:	(\$49,929)	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	131.30%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$680,266	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$850	\$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:	\$74,403	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$605,863	\$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:	\$342,999	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$429	\$2,568	\$1,178
Revenues During FY 20:	\$167,311	\$284,688	\$100,820
Expenditures During FY 20:	\$169,894	\$271,551	\$109,230
Per Capita Revenues:	\$209	\$749	\$268
Per Capita Expenses:	\$212	\$761	\$298
Operating Income (loss):	(\$2,583)	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	200.37%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$340,416	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$426	\$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:	Oglesby City		
Unit Code:	050/075/30	County:	Lasalle
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$15,320,100		
Equalized Assessed Valuation:	\$34,796,363		
Population:	4,381		
Employees:			
Full Time:	29		
Part Time:	90		
Salaries Paid:	\$1,919,454		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$1,168,224	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$267	\$755	\$535
Revenues During FY 20:	\$5,663,711	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$5,750,571	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$1,293	\$932	\$750
Per Capita Expenditures:	\$1,313	\$882	\$717
Revenues over/under Expenditures:	(\$86,860)	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	17.35%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$997,875	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$228	\$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:	\$1,363,124	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	(\$6,687,688)	(\$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:	\$3,451,363	\$14,887,139	\$3,078,846
Per Capita Debt:	\$788	\$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:	\$5,852,340	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$1,336	\$1,794	\$1,388
Revenues During FY 20:	\$5,571,904	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$4,354,361	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$1,272	\$549	\$411
Per Capita Expenses:	\$994	\$506	\$380
Operating Income (loss):	\$1,217,543	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	145.63%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$6,341,041	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$1,447	\$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:	Ohio Village		
Unit Code:	006/085/32	County:	Bureau
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$988,088		
Equalized Assessed Valuation:	\$2,524,641		
Population:	485		
Employees:			
Full Time:	1		
Part Time:	12		
Salaries Paid:	\$43,919		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$295,649	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$610	\$1,148	\$618
Revenues During FY 20:	\$338,217	\$323,415	\$142,083
Expenditures During FY 20:	\$235,070	\$292,504	\$125,294
Per Capita Revenues:	\$697	\$822	\$377
Per Capita Expenditures:	\$485	\$729	\$331
Revenues over/under Expenditures:	\$103,147	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	145.40%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$341,796	\$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:	\$290,454	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$29,758	\$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:	\$661,956	\$424,313	\$27,154
Per Capita Debt:	\$1,365	\$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:	\$928,368	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$1,914	\$2,568	\$1,178
Revenues During FY 20:	\$152,643	\$284,688	\$100,820
Expenditures During FY 20:	\$197,045	\$271,551	\$109,230
Per Capita Revenues:	\$315	\$749	\$268
Per Capita Expenses:	\$406	\$761	\$298
Operating Income (loss):	(\$44,402)	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	477.54%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$940,966	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$1,940	\$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:	Ohlman Village		
Unit Code:	068/065/32	County:	Montgomery
Fiscal Year End:	5/31/2020		
Accounting Method:	Cash		
Appropriation or Budget:	\$59,000		
Equalized Assessed Valuation:	\$1,092,276		
Population:	128		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$4,519		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$93,843	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$733	\$1,148	\$618
Revenues During FY 20:	\$48,760	\$323,415	\$142,083
Expenditures During FY 20:	\$32,264	\$292,504	\$125,294
Per Capita Revenues:	\$381	\$822	\$377
Per Capita Expenditures:	\$252	\$729	\$331
Revenues over/under Expenditures:	\$16,496	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	341.99%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$110,339	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$862	\$1,241	\$667

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$28,562	\$8,339	\$0
Total Unreserved Funds:	\$81,777	\$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:	\$186,000	\$424,313	\$27,154
Per Capita Debt:	\$1,453	\$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:	\$24,039	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$188	\$2,568	\$1,178
Revenues During FY 20:	\$32,874	\$284,688	\$100,820
Expenditures During FY 20:	\$28,301	\$271,551	\$109,230
Per Capita Revenues:	\$257	\$749	\$268
Per Capita Expenses:	\$221	\$761	\$298
Operating Income (loss):	\$4,573	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	101.10%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$28,612	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$224	\$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:	Okawville Village		
Unit Code:	095/045/32	County:	Washington
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,591,943		
Equalized Assessed Valuation:	\$22,477,819		
Population:	1,434		
Employees:			
Full Time:		8	
Part Time:		24	
Salaries Paid:	\$420,896		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$487,061	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$340	\$755	\$535
Revenues During FY 20:	\$931,066	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$929,950	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$649	\$932	\$750
Per Capita Expenditures:	\$649	\$882	\$717
Revenues over/under Expenditures:	\$1,116	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	57.94%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$538,774	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$376	\$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:	\$334,373	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$204,401	(\$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:	\$78,324	\$14,887,139	\$3,078,846
Per Capita Debt:	\$55	\$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:	\$1,271,305	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$887	\$1,794	\$1,388
Revenues During FY 20:	\$696,685	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$628,091	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$486	\$549	\$411
Per Capita Expenses:	\$438	\$506	\$380
Operating Income (loss):	\$68,594	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	213.33%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$1,339,899	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$934	\$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:	Old Mill Creek Village		
Unit Code:	049/145/32	County:	Lake
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$106,805		
Equalized Assessed Valuation:	\$8,174,130		
Population:	178		
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:	\$372,898	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$2,095	\$1,148	\$618
Revenues During FY 20:	\$133,107	\$323,415	\$142,083
Expenditures During FY 20:	\$117,417	\$292,504	\$125,294
Per Capita Revenues:	\$748	\$822	\$377
Per Capita Expenditures:	\$660	\$729	\$331
Revenues over/under Expenditures:	\$15,690	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	330.95%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$388,588	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$2,183	\$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:	\$132,620	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$255,969	\$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:	\$335,687	\$424,313	\$27,154
Per Capita Debt:	\$1,886	\$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:	Old Ripley Village		
Unit Code:	003/020/32	County:	Bond
Fiscal Year End:	6/30/2020		
Accounting Method:	Cash		
Appropriation or Budget:	\$23,560		
Equalized Assessed Valuation:	\$481,530		
Population:	108		
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:	\$197,275	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$1,827	\$1,148	\$618
Revenues During FY 20:	\$23,932	\$323,415	\$142,083
Expenditures During FY 20:	\$16,344	\$292,504	\$125,294
Per Capita Revenues:	\$222	\$822	\$377
Per Capita Expenditures:	\$151	\$729	\$331
Revenues over/under Expenditures:	\$7,588	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	1,253.44%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$204,863	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$1,897	\$1,241	\$667

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$8,339	\$0
Total Unreserved Funds:	\$204,863	\$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:	Olmsted Village		
Unit Code:	077/035/32	County:	Pulaski
Fiscal Year End:	6/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$442,100		
Equalized Assessed Valuation:	\$1,210,833		
Population:	294		
Employees:			
Full Time:		2	
Part Time:		4	
Salaries Paid:	\$100,101		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$74,102	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$252	\$1,148	\$618
Revenues During FY 20:	\$128,600	\$323,415	\$142,083
Expenditures During FY 20:	\$127,093	\$292,504	\$125,294
Per Capita Revenues:	\$437	\$822	\$377
Per Capita Expenditures:	\$432	\$729	\$331
Revenues over/under Expenditures:	\$1,507	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	59.49%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$75,609	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$257	\$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:	\$21,560	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$54,051	\$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:	\$391,442	\$424,313	\$27,154
Per Capita Debt:	\$1,331	\$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:	\$1,918,723	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$6,526	\$2,568	\$1,178
Revenues During FY 20:	\$783,273	\$284,688	\$100,820
Expenditures During FY 20:	\$280,522	\$271,551	\$109,230
Per Capita Revenues:	\$2,664	\$749	\$268
Per Capita Expenses:	\$954	\$761	\$298
Operating Income (loss):	\$502,751	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	863.20%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$2,421,474	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$8,236	\$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:	Olney City		
Unit Code:	080/025/30	County:	Richland
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$14,107,972		
Equalized Assessed Valuation:	\$110,907,303		
Population:	9,121		
Employees:			
Full Time:		59	
Part Time:		74	
Salaries Paid:		\$3,489,003	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$6,161,919	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$676	\$755	\$535
Revenues During FY 20:	\$6,524,383	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$6,069,715	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$715	\$932	\$750
Per Capita Expenditures:	\$665	\$882	\$717
Revenues over/under Expenditures:	\$454,668	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	104.99%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$6,372,801	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$699	\$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:	\$2,283,422	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$4,089,379	(\$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:	\$1,321,540	\$14,887,139	\$3,078,846
Per Capita Debt:	\$145	\$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:	\$14,024,957	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$1,538	\$1,794	\$1,388
Revenues During FY 20:	\$2,984,050	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$2,649,858	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$327	\$549	\$411
Per Capita Expenses:	\$291	\$506	\$380
Operating Income (loss):	\$334,192	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	541.82%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$14,357,434	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$1,574	\$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:	Olympia Fields Village		
Unit Code:	016/420/32	County:	Cook
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$15,362,836		
Equalized Assessed Valuation:	\$131,252,652		
Population:	4,988		
Employees:			
Full Time:		38	
Part Time:		13	
Salaries Paid:		\$3,652,041	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$6,599,275	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$1,323	\$755	\$535
Revenues During FY 20:	\$8,632,270	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$7,039,299	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$1,731	\$932	\$750
Per Capita Expenditures:	\$1,411	\$882	\$717
Revenues over/under Expenditures:	\$1,592,971	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	94.66%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$6,663,447	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$1,336	\$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:	\$2,777,193	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	(\$23,263,398)	(\$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:	\$39,371,192	\$14,887,139	\$3,078,846
Per Capita Debt:	\$7,893	\$1,854	\$836
General Obligation Debt over EAV:	0.12%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$5,809,266	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$1,165	\$1,794	\$1,388
Revenues During FY 20:	\$4,287,926	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$3,418,108	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$860	\$549	\$411
Per Capita Expenses:	\$685	\$506	\$380
Operating Income (loss):	\$869,818	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	211.94%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$7,244,343	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$1,452	\$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:	Omaha Village		
Unit Code:	030/030/32	County:	Gallatin
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$917,133		
Equalized Assessed Valuation:	\$1,268,049		
Population:	228		
Employees:			
Full Time:	2		
Part Time:	3		
Salaries Paid:	\$54,825		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$540,386	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$2,370	\$1,148	\$618
Revenues During FY 20:	\$137,171	\$323,415	\$142,083
Expenditures During FY 20:	\$134,937	\$292,504	\$125,294
Per Capita Revenues:	\$602	\$822	\$377
Per Capita Expenditures:	\$592	\$729	\$331
Revenues over/under Expenditures:	\$2,234	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	409.72%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$552,867	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$2,425	\$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:	\$222,964	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$236,141	\$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:	\$686,000	\$424,313	\$27,154
Per Capita Debt:	\$3,009	\$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:	\$1,479,938	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$6,491	\$2,568	\$1,178
Revenues During FY 20:	\$132,236	\$284,688	\$100,820
Expenditures During FY 20:	\$134,918	\$271,551	\$109,230
Per Capita Revenues:	\$580	\$749	\$268
Per Capita Expenses:	\$592	\$761	\$298
Operating Income (loss):	(\$2,682)	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	1,087.65%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$1,467,437	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$6,436	\$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:	Onarga Village		
Unit Code:	038/085/32	County:	Iroquois
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,204,566		
Equalized Assessed Valuation:	\$8,776,699		
Population:	1,438		
Employees:			
Full Time:	4		
Part Time:	33		
Salaries Paid:	\$314,756		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$559,302	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$389	\$755	\$535
Revenues During FY 20:	\$736,482	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$838,624	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$512	\$932	\$750
Per Capita Expenditures:	\$583	\$882	\$717
Revenues over/under Expenditures:	(\$102,142)	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	54.51%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$457,160	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$318	\$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:	\$2,729	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$454,431	(\$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:	\$1,873,130	\$14,887,139	\$3,078,846
Per Capita Debt:	\$1,303	\$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:	\$6,217,935	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$4,324	\$1,794	\$1,388
Revenues During FY 20:	\$457,633	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$458,158	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$318	\$549	\$411
Per Capita Expenses:	\$319	\$506	\$380
Operating Income (loss):	(\$525)	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	1,357.04%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$6,217,410	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$4,324	\$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:	Oneida City		
Unit Code:	048/045/30	County:	Knox
Fiscal Year End:	3/31/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,114,001		
Equalized Assessed Valuation:	\$6,555,178		
Population:	700		
Employees:			
Full Time:	1		
Part Time:	13		
Salaries Paid:	\$57,107		

Blended Component Units

Number Submitted = 2
 Friends of the Greig Memorial Library and Oneida
 Greig Memorial Library

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$482,360	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$689	\$1,148	\$618
Revenues During FY 20:	\$293,864	\$323,415	\$142,083
Expenditures During FY 20:	\$213,718	\$292,504	\$125,294
Per Capita Revenues:	\$420	\$822	\$377
Per Capita Expenditures:	\$305	\$729	\$331
Revenues over/under Expenditures:	\$80,146	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	263.20%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$562,506	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$804	\$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:	\$107,455	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$455,051	\$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:	\$1,086,980	\$424,313	\$27,154
Per Capita Debt:	\$1,553	\$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:	\$564,652	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$807	\$2,568	\$1,178
Revenues During FY 20:	\$230,404	\$284,688	\$100,820
Expenditures During FY 20:	\$190,666	\$271,551	\$109,230
Per Capita Revenues:	\$329	\$749	\$268
Per Capita Expenses:	\$272	\$761	\$298
Operating Income (loss):	\$39,738	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	316.99%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$604,390	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$863	\$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:	Oquawka Village		
Unit Code:	036/035/32	County:	Henderson
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,621,236		
Equalized Assessed Valuation:	\$12,576,981		
Population:	1,539		
Employees:			
Full Time:	4		
Part Time:	2		
Salaries Paid:	\$217,804		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$311,735	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$203	\$755	\$535
Revenues During FY 20:	\$621,419	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$595,244	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$404	\$932	\$750
Per Capita Expenditures:	\$387	\$882	\$717
Revenues over/under Expenditures:	\$26,175	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	81.97%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$487,910	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$317	\$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:	\$130,872	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$357,038	(\$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:	\$833,358	\$14,887,139	\$3,078,846
Per Capita Debt:	\$541	\$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:	\$484,594	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$315	\$1,794	\$1,388
Revenues During FY 20:	\$143,720	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$169,265	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$93	\$549	\$411
Per Capita Expenses:	\$110	\$506	\$380
Operating Income (loss):	(\$25,545)	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	271.20%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$459,049	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$298	\$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:	Orangeville Village		
Unit Code:	089/040/32	County:	Stephenson
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$872,385		
Equalized Assessed Valuation:	\$8,081,733		
Population:	751		
Employees:			
Full Time:	2		
Part Time:	12		
Salaries Paid:	\$120,379		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$417,429	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$556	\$1,148	\$618
Revenues During FY 20:	\$326,942	\$323,415	\$142,083
Expenditures During FY 20:	\$285,741	\$292,504	\$125,294
Per Capita Revenues:	\$435	\$822	\$377
Per Capita Expenditures:	\$380	\$729	\$331
Revenues over/under Expenditures:	\$41,201	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	160.51%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$458,630	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$611	\$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:	\$121,270	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$335,719	\$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:	\$58,357	\$424,313	\$27,154
Per Capita Debt:	\$78	\$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:	\$1,877,672	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$2,500	\$2,568	\$1,178
Revenues During FY 20:	\$161,438	\$284,688	\$100,820
Expenditures During FY 20:	\$239,533	\$271,551	\$109,230
Per Capita Revenues:	\$215	\$749	\$268
Per Capita Expenses:	\$319	\$761	\$298
Operating Income (loss):	(\$78,095)	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	765.06%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$1,832,562	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$2,440	\$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:	Oreana Village		
Unit Code:	055/055/32	County:	Macon
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$813,550		
Equalized Assessed Valuation:	\$9,629,348		
Population:	892		
Employees:			
Full Time:	1		
Part Time:	22		
Salaries Paid:	\$115,480		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$223,259	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$250	\$1,148	\$618
Revenues During FY 20:	\$349,021	\$323,415	\$142,083
Expenditures During FY 20:	\$293,305	\$292,504	\$125,294
Per Capita Revenues:	\$391	\$822	\$377
Per Capita Expenditures:	\$329	\$729	\$331
Revenues over/under Expenditures:	\$55,716	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	107.05%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$313,975	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$352	\$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:	\$152,219	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$161,756	\$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:	\$3,393,640	\$424,313	\$27,154
Per Capita Debt:	\$3,805	\$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:	\$822,192	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$922	\$2,568	\$1,178
Revenues During FY 20:	\$412,493	\$284,688	\$100,820
Expenditures During FY 20:	\$291,137	\$271,551	\$109,230
Per Capita Revenues:	\$462	\$749	\$268
Per Capita Expenses:	\$326	\$761	\$298
Operating Income (loss):	\$121,356	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	324.09%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$943,548	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$1,058	\$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:	Oregon City		
Unit Code:	071/045/30	County:	Ogle
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$13,268,500		
Equalized Assessed Valuation:	\$48,482,593		
Population:	3,721		
Employees:			
Full Time:	19		
Part Time:	10		
Salaries Paid:	\$1,363,009		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$2,802,190	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$753	\$755	\$535
Revenues During FY 20:	\$3,314,437	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$3,603,427	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$891	\$932	\$750
Per Capita Expenditures:	\$968	\$882	\$717
Revenues over/under Expenditures:	(\$288,990)	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	77.93%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$2,808,200	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$755	\$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:	\$2,176,840	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$577,429	(\$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:	\$8,208,314	\$14,887,139	\$3,078,846
Per Capita Debt:	\$2,206	\$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:	\$3,955,665	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$1,063	\$1,794	\$1,388
Revenues During FY 20:	\$3,637,236	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$874,600	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$977	\$549	\$411
Per Capita Expenses:	\$235	\$506	\$380
Operating Income (loss):	\$2,762,636	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	768.16%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$6,718,301	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$1,806	\$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:	Orion Village		
Unit Code:	037/075/32	County:	Henry
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$5,317,500		
Equalized Assessed Valuation:	\$30,175,390		
Population:	1,688		
Employees:			
Full Time:		4	
Part Time:		6	
Salaries Paid:	\$303,608		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$1,118,987	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$663	\$755	\$535
Revenues During FY 20:	\$1,048,304	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$848,472	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$621	\$932	\$750
Per Capita Expenditures:	\$503	\$882	\$717
Revenues over/under Expenditures:	\$199,832	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	150.21%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$1,274,471	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$755	\$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:	\$242,969	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$1,031,502	(\$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:	\$470,000	\$14,887,139	\$3,078,846
Per Capita Debt:	\$278	\$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:	\$4,658,817	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$2,760	\$1,794	\$1,388
Revenues During FY 20:	\$595,114	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$597,208	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$353	\$549	\$411
Per Capita Expenses:	\$354	\$506	\$380
Operating Income (loss):	(\$2,094)	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	787.17%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$4,701,071	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$2,785	\$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:	Orland Hills Village
Unit Code:	016/590/32
County:	Cook
Fiscal Year End:	4/30/2020
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$7,884,204
Equalized Assessed Valuation:	\$146,318,070
Population:	7,082
Employees:	
Full Time:	20
Part Time:	53
Salaries Paid:	\$2,466,292

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:	\$357	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$0	\$755	\$535
Revenues During FY 20:	\$6,587,125	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$6,223,339	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$930	\$932	\$750
Per Capita Expenditures:	\$879	\$882	\$717
Revenues over/under Expenditures:	\$363,786	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	5.85%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$364,143	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$51	\$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:	\$1,862,801	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	(\$13,562,666)	(\$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:	\$3,991,498	\$14,887,139	\$3,078,846
Per Capita Debt:	\$564	\$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:	\$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 Greater than 25,000

Local Government Profile

Unit Name:	Orland Park Village		
Unit Code:	016/425/32	County:	Cook
Fiscal Year End:	12/31/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$158,385,336		
Equalized Assessed Valuation:	\$2,277,350,150		
Population:	56,767		
Employees:			
Full Time:		263	
Part Time:		236	
Salaries Paid:		\$29,411,545	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$48,825,906	\$27,800,701	\$24,888,202
Per Capita Beginning Fund Balance:	\$860	\$596	\$540
Revenues During FY 20:	\$68,800,601	\$60,579,564	\$47,380,144
Expenditures During FY 20:	\$58,463,217	\$57,527,047	\$42,674,104
Per Capita Revenues:	\$1,212	\$1,193	\$1,190
Per Capita Expenditures:	\$1,030	\$1,138	\$1,113
Revenues over/under Expenditures:	\$10,337,384	\$3,052,517	\$3,395,799
Ratio of Fund Balance to Expenditures:	88.87%	60.09%	57.63%
Ending Fund Balance for FY 20:	\$51,956,216	\$30,140,627	\$27,251,330
Per Capita Ending Fund Balance:	\$915	\$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:	\$8,134,328	\$12,554,948	\$8,501,046
Total Unrestricted Net Assets:	(\$26,936,125)	(\$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:	\$73,527,722	\$143,864,744	\$80,183,022
Per Capita Debt:	\$1,295	\$2,700	\$1,962
General Obligation Debt over EAV:	2.20%	3.83%	2.50%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$162,623,473	\$76,886,573	\$53,772,300
Per Capita Beginning Retained Earnings	\$2,865	\$1,532	\$1,269
Revenues During FY 20:	\$34,096,995	\$25,580,207	\$16,960,171
Expenditures During FY 20:	\$31,423,005	\$22,794,638	\$13,897,067
Per Capita Revenues:	\$601	\$492	\$359
Per Capita Expenses:	\$554	\$433	\$334
Operating Income (loss):	\$2,673,990	\$2,785,569	\$2,238,845
Ratio of Retained Earnings to Expenses:	527.21%	426.22%	397.41%
Ending Retained Earnings for FY 20:	\$165,666,731	\$78,893,253	\$57,287,887
Per Capita Ending Retained Earnings:	\$2,918	\$1,566	\$1,271

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:	Oswego Village		
Unit Code:	047/025/32	County:	Kendall
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$60,546,064		
Equalized Assessed Valuation:	\$971,585,725		
Population:	35,237		
Employees:			
Full Time:	118		
Part Time:	17		
Salaries Paid:	\$9,979,637		

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:	\$11,815,665	\$27,800,701	\$24,888,202
Per Capita Beginning Fund Balance:	\$335	\$596	\$540
Revenues During FY 20:	\$22,319,751	\$60,579,564	\$47,380,144
Expenditures During FY 20:	\$30,495,638	\$57,527,047	\$42,674,104
Per Capita Revenues:	\$633	\$1,193	\$1,190
Per Capita Expenditures:	\$865	\$1,138	\$1,113
Revenues over/under Expenditures:	(\$8,175,887)	\$3,052,517	\$3,395,799
Ratio of Fund Balance to Expenditures:	53.74%	60.09%	57.63%
Ending Fund Balance for FY 20:	\$16,389,047	\$30,140,627	\$27,251,330
Per Capita Ending Fund Balance:	\$465	\$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:	\$2,976,610	\$12,554,948	\$8,501,046
Total Unrestricted Net Assets:	(\$9,074,497)	(\$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:	\$60,051,148	\$143,864,744	\$80,183,022
Per Capita Debt:	\$1,704	\$2,700	\$1,962
General Obligation Debt over EAV:	5.09%	3.83%	2.50%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$55,674,359	\$76,886,573	\$53,772,300
Per Capita Beginning Retained Earnings	\$1,580	\$1,532	\$1,269
Revenues During FY 20:	\$10,460,021	\$25,580,207	\$16,960,171
Expenditures During FY 20:	\$8,075,623	\$22,794,638	\$13,897,067
Per Capita Revenues:	\$297	\$492	\$359
Per Capita Expenses:	\$229	\$433	\$334
Operating Income (loss):	\$2,384,398	\$2,785,569	\$2,238,845
Ratio of Retained Earnings to Expenses:	718.94%	426.22%	397.41%
Ending Retained Earnings for FY 20:	\$58,058,757	\$78,893,253	\$57,287,887
Per Capita Ending Retained Earnings:	\$1,648	\$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:	Ottawa City		
Unit Code:	050/080/30	County:	Lasalle
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$51,045,172		
Equalized Assessed Valuation:	\$308,446,215		
Population:	18,128		
Employees:			
Full Time:	138		
Part Time:	214		
Salaries Paid:	\$10,156,407		

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:	\$6,705,559	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$370	\$755	\$535
Revenues During FY 20:	\$29,876,583	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$29,211,432	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$1,648	\$932	\$750
Per Capita Expenditures:	\$1,611	\$882	\$717
Revenues over/under Expenditures:	\$665,151	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	22.06%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$6,443,125	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$355	\$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:	\$10,271,459	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	(\$83,010,525)	(\$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:	\$17,533,695	\$14,887,139	\$3,078,846
Per Capita Debt:	\$967	\$1,854	\$836
General Obligation Debt over EAV:	1.63%	1.98%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$29,134,344	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	\$1,607	\$1,794	\$1,388
Revenues During FY 20:	\$7,556,666	\$3,341,488	\$1,469,587
Expenditures During FY 20:	\$6,299,722	\$3,085,755	\$1,345,955
Per Capita Revenues:	\$417	\$549	\$411
Per Capita Expenses:	\$348	\$506	\$380
Operating Income (loss):	\$1,256,944	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	484.80%	394.51%	345.14%
Ending Retained Earnings for FY 20:	\$30,541,083	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	\$1,685	\$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:	Otterville Town
Unit Code:	042/035/31
County:	Jersey
Fiscal Year End:	12/31/2020
Accounting Method:	Cash With Assets
Appropriation or Budget:	\$169,290
Equalized Assessed Valuation:	\$535.031
Population:	117
Employees:	
Full Time:	3
Part Time:	1
Salaries Paid:	\$5,100

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$104,116	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$890	\$1,148	\$618
Revenues During FY 20:	\$35,412	\$323,415	\$142,083
Expenditures During FY 20:	\$16,929	\$292,504	\$125,294
Per Capita Revenues:	\$303	\$822	\$377
Per Capita Expenditures:	\$145	\$729	\$331
Revenues over/under Expenditures:	\$18,483	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	724.20%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$122,599	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$1,048	\$1,241	\$667

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$31,463	\$8,339	\$0
Total Unreserved Funds:	\$101,871	\$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:	Owaneco Village		
Unit Code:	011/045/32	County:	Christian
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$111,395		
Equalized Assessed Valuation:	\$1,908,429		
Population:	260		
Employees:			
Full Time:			
Part Time:	12		
Salaries Paid:	\$17,197		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$100,728	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$387	\$1,148	\$618
Revenues During FY 20:	\$64,500	\$323,415	\$142,083
Expenditures During FY 20:	\$48,363	\$292,504	\$125,294
Per Capita Revenues:	\$248	\$822	\$377
Per Capita Expenditures:	\$186	\$729	\$331
Revenues over/under Expenditures:	\$16,137	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	241.64%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$116,865	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$449	\$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:	\$13,874	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$102,991	\$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:	\$11,238	\$424,313	\$27,154
Per Capita Debt:	\$43	\$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:	\$89,913	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	\$346	\$2,568	\$1,178
Revenues During FY 20:	\$44,071	\$284,688	\$100,820
Expenditures During FY 20:	\$32,219	\$271,551	\$109,230
Per Capita Revenues:	\$170	\$749	\$268
Per Capita Expenses:	\$124	\$761	\$298
Operating Income (loss):	\$11,852	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	315.85%	445.15%	348.63%
Ending Retained Earnings for FY 20:	\$101,765	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	\$391	\$2,551	\$1,214