

# FISCAL YEAR 2020



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Less Than 1,000**

#### Local Government Profile

<b>Unit Name:</b>	Sadorus Village		
<b>Unit Code:</b>	010/090/32	<b>County:</b>	Champaign
<b>Fiscal Year End:</b>	4/30/2020		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$412,470		
<b>Equalized Assessed Valuation:</b>	\$6,251,869		
<b>Population:</b>	416		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	10		
<b>Salaries Paid:</b>	\$32,674		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$528,833	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$1,271	\$1,148	\$618
Revenues During FY 20:	\$159,762	\$323,415	\$142,083
Expenditures During FY 20:	\$124,774	\$292,504	\$125,294
Per Capita Revenues:	\$384	\$822	\$377
Per Capita Expenditures:	\$300	\$729	\$331
Revenues over/under Expenditures:	\$34,988	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	451.87%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$563,821	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$1,355	\$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:	\$142,593	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$421,228	\$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:	<b>\$0</b>	\$424,313	\$27,154
Per Capita Debt:	<b>\$0</b>	\$985	\$78
General Obligation Debt over EAV:	<b>0.00%</b>	0.25%	0.00%

#### Enterprise Funds

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

<b>Unit Name:</b>	Saint Rose Village		
<b>Unit Code:</b>	014/065/32	<b>County:</b>	Clinton
<b>Fiscal Year End:</b>	4/30/2020		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$62,450		
<b>Equalized Assessed Valuation:</b>	\$9,260,005		
<b>Population:</b>	403		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	1		
<b>Salaries Paid:</b>	\$1,538		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$241,720	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$600	\$1,148	\$618
Revenues During FY 20:	\$262,177	\$323,415	\$142,083
Expenditures During FY 20:	\$118,637	\$292,504	\$125,294
Per Capita Revenues:	\$651	\$822	\$377
Per Capita Expenditures:	\$294	\$729	\$331
Revenues over/under Expenditures:	\$143,540	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	324.74%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$385,260	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$956	\$1,241	\$667

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$92,305	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$292,955	\$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:	<b>\$0</b>	\$424,313	\$27,154
Per Capita Debt:	<b>\$0</b>	\$985	\$78
General Obligation Debt over EAV:	<b>0.00%</b>	0.25%	0.00%

#### Enterprise Funds

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

<b>Unit Name:</b>	Sainte Marie Village		
<b>Unit Code:</b>	040/025/32	<b>County:</b>	Jasper
<b>Fiscal Year End:</b>	4/30/2020		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$163,077		
<b>Equalized Assessed Valuation:</b>	\$2,691,330		
<b>Population:</b>	244		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	13		
<b>Salaries Paid:</b>	\$17,045		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$452,191	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$1,853	\$1,148	\$618
Revenues During FY 20:	\$142,095	\$323,415	\$142,083
Expenditures During FY 20:	\$85,689	\$292,504	\$125,294
Per Capita Revenues:	\$582	\$822	\$377
Per Capita Expenditures:	\$351	\$729	\$331
Revenues over/under Expenditures:	\$56,406	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	593.54%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$508,597	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$2,084	\$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:	\$22,664	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$485,933	\$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:	<b>\$0</b>	\$424,313	\$27,154
Per Capita Debt:	<b>\$0</b>	\$985	\$78
General Obligation Debt over EAV:	<b>0.00%</b>	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$399,456</b>	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	<b>\$1,637</b>	\$2,568	\$1,178
Revenues During FY 20:	<b>\$70,239</b>	\$284,688	\$100,820
Expenditures During FY 20:	<b>\$77,388</b>	\$271,551	\$109,230
Per Capita Revenues:	<b>\$288</b>	\$749	\$268
Per Capita Expenses:	<b>\$317</b>	\$761	\$298
Operating Income (loss):	<b>(\$7,149)</b>	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	<b>506.94%</b>	445.15%	348.63%
Ending Retained Earnings for FY 20:	<b>\$392,307</b>	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	<b>\$1,608</b>	\$2,551	\$1,214

# 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

<b>Unit Name:</b>	Salem City		
<b>Unit Code:</b>	058/055/30	<b>County:</b>	Marion
<b>Fiscal Year End:</b>	4/30/2020		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$16,309,028		
<b>Equalized Assessed Valuation:</b>	\$85,525,781		
<b>Population:</b>	6,971		
<b>Employees:</b>			
<b>Full Time:</b>	65		
<b>Part Time:</b>	60		
<b>Salaries Paid:</b>	\$4,359,430		

Blended Component Units
Number Submitted = 1
Library

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	<b>\$5,269,926</b>	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	<b>\$756</b>	\$755	\$535
Revenues During FY 20:	<b>\$6,164,027</b>	\$6,677,634	\$2,957,329
Expenditures During FY 20:	<b>\$6,818,030</b>	\$6,415,715	\$2,895,070
Per Capita Revenues:	<b>\$884</b>	\$932	\$750
Per Capita Expenditures:	<b>\$978</b>	\$882	\$717
Revenues over/under Expenditures:	<b>(\$654,003)</b>	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	<b>77.62%</b>	103.26%	80.78%
Ending Fund Balance for FY 20:	<b>\$5,291,965</b>	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	<b>\$759</b>	\$818	\$575

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,937,026</b>	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	<b>(\$10,918,002)</b>	(\$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:	<b>\$4,423,279</b>	\$14,887,139	\$3,078,846
Per Capita Debt:	<b>\$635</b>	\$1,854	\$836
General Obligation Debt over EAV:	<b>2.36%</b>	1.98%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$23,802,668</b>	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	<b>\$3,415</b>	\$1,794	\$1,388
Revenues During FY 20:	<b>\$7,685,067</b>	\$3,341,488	\$1,469,587
Expenditures During FY 20:	<b>\$7,100,765</b>	\$3,085,755	\$1,345,955
Per Capita Revenues:	<b>\$1,102</b>	\$549	\$411
Per Capita Expenses:	<b>\$1,019</b>	\$506	\$380
Operating Income (loss):	<b>\$584,302</b>	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	<b>331.46%</b>	394.51%	345.14%
Ending Retained Earnings for FY 20:	<b>\$23,535,870</b>	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	<b>\$3,376</b>	\$1,837	\$1,416

# FISCAL YEAR 2020



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ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Less Than 1,000**

#### Local Government Profile

<b>Unit Name:</b>	Sammons Point Village														
<b>Unit Code:</b>	046/100/32	<b>County:</b>	Kankakee												
<b>Fiscal Year End:</b>	4/30/2020														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$165,800														
<b>Equalized Assessed Valuation:</b>	\$4,010,640														
<b>Population:</b>	279														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$173,161	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$621	\$1,148	\$618
Revenues During FY 20:	\$59,496	\$323,415	\$142,083
Expenditures During FY 20:	\$69,857	\$292,504	\$125,294
Per Capita Revenues:	\$213	\$822	\$377
Per Capita Expenditures:	\$250	\$729	\$331
Revenues over/under Expenditures:	(\$10,361)	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	233.05%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$162,800	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$584	\$1,241	\$667

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$8,339	\$0
Total Unreserved Funds:	\$162,799	\$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:	<b>\$0</b>	\$424,313	\$27,154
Per Capita Debt:	<b>\$0</b>	\$985	\$78
General Obligation Debt over EAV:	<b>0.00%</b>	0.25%	0.00%

#### Enterprise Funds

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

<b>Unit Name:</b>	San Jose Village		
<b>Unit Code:</b>	054/060/32	<b>County:</b>	Logan
<b>Fiscal Year End:</b>	4/30/2020		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$4,133,360		
<b>Equalized Assessed Valuation:</b>	\$3,898,133		
<b>Population:</b>	606		
<b>Employees:</b>			
<b>Full Time:</b>	3		
<b>Part Time:</b>	18		
<b>Salaries Paid:</b>	\$227,261		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$463,543	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$765	\$1,148	\$618
Revenues During FY 20:	\$398,996	\$323,415	\$142,083
Expenditures During FY 20:	\$376,504	\$292,504	\$125,294
Per Capita Revenues:	\$658	\$822	\$377
Per Capita Expenditures:	\$621	\$729	\$331
Revenues over/under Expenditures:	\$22,492	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	129.09%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$486,035	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$802	\$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:	\$181,729	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$304,309	\$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:	<b>\$1,200,000</b>	\$424,313	\$27,154
Per Capita Debt:	<b>\$1,980</b>	\$985	\$78
General Obligation Debt over EAV:	<b>0.00%</b>	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$986,264</b>	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	<b>\$1,627</b>	\$2,568	\$1,178
Revenues During FY 20:	<b>\$580,962</b>	\$284,688	\$100,820
Expenditures During FY 20:	<b>\$157,298</b>	\$271,551	\$109,230
Per Capita Revenues:	<b>\$959</b>	\$749	\$268
Per Capita Expenses:	<b>\$260</b>	\$761	\$298
Operating Income (loss):	<b>\$423,664</b>	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	<b>896.34%</b>	445.15%	348.63%
Ending Retained Earnings for FY 20:	<b>\$1,409,928</b>	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	<b>\$2,327</b>	\$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

<b>Unit Name:</b>	Sandoval Village		
<b>Unit Code:</b>	058/060/32	<b>County:</b>	Marion
<b>Fiscal Year End:</b>	4/30/2020		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,084,138		
<b>Equalized Assessed Valuation:</b>	\$4,892,182		
<b>Population:</b>	1,214		
<b>Employees:</b>			
<b>Full Time:</b>	8		
<b>Part Time:</b>	8		
<b>Salaries Paid:</b>	\$372,880		

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$584,923	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$482	\$755	\$535
Revenues During FY 20:	\$783,167	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$643,402	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$645	\$932	\$750
Per Capita Expenditures:	\$530	\$882	\$717
Revenues over/under Expenditures:	\$139,765	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	111.41%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$716,796	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$590	\$818	\$575

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$477,191	\$6,788	\$0
Total Unreserved Funds:	\$239,605	\$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:	<b>\$78,400</b>	\$14,887,139	\$3,078,846
Per Capita Debt:	<b>\$65</b>	\$1,854	\$836
General Obligation Debt over EAV:	<b>0.00%</b>	1.98%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$607,529</b>	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	<b>\$500</b>	\$1,794	\$1,388
Revenues During FY 20:	<b>\$427,222</b>	\$3,341,488	\$1,469,587
Expenditures During FY 20:	<b>\$548,388</b>	\$3,085,755	\$1,345,955
Per Capita Revenues:	<b>\$352</b>	\$549	\$411
Per Capita Expenses:	<b>\$452</b>	\$506	\$380
Operating Income (loss):	<b>(\$121,166)</b>	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	<b>87.81%</b>	394.51%	345.14%
Ending Retained Earnings for FY 20:	<b>\$481,527</b>	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	<b>\$397</b>	\$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

<b>Unit Name:</b>	Sandwich City		
<b>Unit Code:</b>	019/050/30	<b>County:</b>	DeKalb
<b>Fiscal Year End:</b>	4/30/2020		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$11,375,257		
<b>Equalized Assessed Valuation:</b>	\$163,361,150		
<b>Population:</b>	7,387		
<b>Employees:</b>			
<b>Full Time:</b>	36		
<b>Part Time:</b>	12		
<b>Salaries Paid:</b>	\$2,871,367		

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$3,351,421	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$454	\$755	\$535
Revenues During FY 20:	\$5,652,911	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$5,372,922	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$765	\$932	\$750
Per Capita Expenditures:	\$727	\$882	\$717
Revenues over/under Expenditures:	\$279,989	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	67.59%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$3,631,450	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$492	\$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:	\$1,575,140	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$2,358,041	(\$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:	<b>\$1,768,957</b>	\$14,887,139	\$3,078,846
Per Capita Debt:	<b>\$239</b>	\$1,854	\$836
General Obligation Debt over EAV:	<b>1.06%</b>	1.98%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$14,904,396</b>	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	<b>\$2,018</b>	\$1,794	\$1,388
Revenues During FY 20:	<b>\$1,907,560</b>	\$3,341,488	\$1,469,587
Expenditures During FY 20:	<b>\$2,082,799</b>	\$3,085,755	\$1,345,955
Per Capita Revenues:	<b>\$258</b>	\$549	\$411
Per Capita Expenses:	<b>\$282</b>	\$506	\$380
Operating Income (loss):	<b>(\$175,239)</b>	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	<b>707.18%</b>	394.51%	345.14%
Ending Retained Earnings for FY 20:	<b>\$14,729,157</b>	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	<b>\$1,994</b>	\$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

<b>Unit Name:</b>	Sauget Village		
<b>Unit Code:</b>	088/120/32	<b>County:</b>	St. Clair
<b>Fiscal Year End:</b>	4/30/2020		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$38,800,883		
<b>Equalized Assessed Valuation:</b>	\$43,589,888		
<b>Population:</b>	144		
<b>Employees:</b>			
<b>Full Time:</b>	29		
<b>Part Time:</b>	11		
<b>Salaries Paid:</b>	\$2,193,034		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	<b>\$8,987,571</b>	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	<b>\$62,414</b>	\$1,148	\$618
Revenues During FY 20:	<b>\$10,514,646</b>	\$323,415	\$142,083
Expenditures During FY 20:	<b>\$9,247,401</b>	\$292,504	\$125,294
Per Capita Revenues:	<b>\$73,018</b>	\$822	\$377
Per Capita Expenditures:	<b>\$64,218</b>	\$729	\$331
Revenues over/under Expenditures:	<b>\$1,267,245</b>	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	<b>110.89%</b>	295.03%	190.32%
Ending Fund Balance for FY 20:	<b>\$10,254,816</b>	\$450,961	\$229,000
Per Capita Ending Fund Balance:	<b>\$71,214</b>	\$1,241	\$667

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$9,955,839</b>	\$206,106	\$40,200
Total Unrestricted Net Assets:	<b>(\$794,632)</b>	\$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:	<b>\$45,000</b>	\$424,313	\$27,154
Per Capita Debt:	<b>\$313</b>	\$985	\$78
General Obligation Debt over EAV:	<b>0.00%</b>	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$52,355,877</b>	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	<b>\$363,582</b>	\$2,568	\$1,178
Revenues During FY 20:	<b>\$14,546,138</b>	\$284,688	\$100,820
Expenditures During FY 20:	<b>\$17,568,401</b>	\$271,551	\$109,230
Per Capita Revenues:	<b>\$101,015</b>	\$749	\$268
Per Capita Expenses:	<b>\$122,003</b>	\$761	\$298
Operating Income (loss):	<b>(\$3,022,263)</b>	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	<b>280.81%</b>	445.15%	348.63%
Ending Retained Earnings for FY 20:	<b>\$49,333,614</b>	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	<b>\$342,595</b>	\$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

<b>Unit Name:</b>	Saunemin Village		
<b>Unit Code:</b>	053/070/32	<b>County:</b>	Livingston
<b>Fiscal Year End:</b>	4/30/2020		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$324,975		
<b>Equalized Assessed Valuation:</b>	\$2,802,542		
<b>Population:</b>	450		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	9	
	<b>Salaries Paid:</b>	\$11,830	

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$201,025	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$447	\$1,148	\$618
Revenues During FY 20:	\$225,525	\$323,415	\$142,083
Expenditures During FY 20:	\$224,322	\$292,504	\$125,294
Per Capita Revenues:	\$501	\$822	\$377
Per Capita Expenditures:	\$498	\$729	\$331
Revenues over/under Expenditures:	\$1,203	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	90.15%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$202,228	\$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:	\$29,108	\$8,339	\$0
Total Unreserved Funds:	\$173,120	\$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:	<b>\$0</b>	\$424,313	\$27,154
Per Capita Debt:	<b>\$0</b>	\$985	\$78
General Obligation Debt over EAV:	<b>0.00%</b>	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$69,941</b>	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	<b>\$155</b>	\$2,568	\$1,178
Revenues During FY 20:	<b>\$45,539</b>	\$284,688	\$100,820
Expenditures During FY 20:	<b>\$12,066</b>	\$271,551	\$109,230
Per Capita Revenues:	<b>\$101</b>	\$749	\$268
Per Capita Expenses:	<b>\$27</b>	\$761	\$298
Operating Income (loss):	<b>\$33,473</b>	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	<b>857.07%</b>	445.15%	348.63%
Ending Retained Earnings for FY 20:	<b>\$103,414</b>	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	<b>\$230</b>	\$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

<b>Unit Name:</b>	Savanna City		
<b>Unit Code:</b>	008/030/30	<b>County:</b>	Carroll
<b>Fiscal Year End:</b>	4/30/2020		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$9,516,526		
<b>Equalized Assessed Valuation:</b>	\$23,958,569		
<b>Population:</b>	3,507		
<b>Employees:</b>			
<b>Full Time:</b>	17		
<b>Part Time:</b>	5		
<b>Salaries Paid:</b>	\$992,217		

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$2,183,742	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$623	\$755	\$535
Revenues During FY 20:	\$2,130,214	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$1,900,010	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$607	\$932	\$750
Per Capita Expenditures:	\$542	\$882	\$717
Revenues over/under Expenditures:	\$230,204	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	127.05%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$2,413,946	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$688	\$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:	\$1,858,034	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$1,088,961	(\$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:	<b>\$6,149,246</b>	\$14,887,139	\$3,078,846
Per Capita Debt:	<b>\$1,753</b>	\$1,854	\$836
General Obligation Debt over EAV:	<b>0.00%</b>	1.98%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$11,869,773</b>	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	<b>\$3,385</b>	\$1,794	\$1,388
Revenues During FY 20:	<b>\$2,296,084</b>	\$3,341,488	\$1,469,587
Expenditures During FY 20:	<b>\$1,426,977</b>	\$3,085,755	\$1,345,955
Per Capita Revenues:	<b>\$655</b>	\$549	\$411
Per Capita Expenses:	<b>\$407</b>	\$506	\$380
Operating Income (loss):	<b>\$869,107</b>	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	<b>892.72%</b>	394.51%	345.14%
Ending Retained Earnings for FY 20:	<b>\$12,738,880</b>	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	<b>\$3,632</b>	\$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

<b>Unit Name:</b>	Savoy Village		
<b>Unit Code:</b>	010/095/32	<b>County:</b>	Champaign
<b>Fiscal Year End:</b>	4/30/2020		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$15,731,022		
<b>Equalized Assessed Valuation:</b>	\$224,144,711		
<b>Population:</b>	8,607		
<b>Employees:</b>			
<b>Full Time:</b>		26	
<b>Part Time:</b>		89	
<b>Salaries Paid:</b>		\$1,700,910	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	<b>\$3,764,528</b>	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	<b>\$437</b>	\$755	\$535
Revenues During FY 20:	<b>\$7,395,210</b>	\$6,677,634	\$2,957,329
Expenditures During FY 20:	<b>\$6,844,660</b>	\$6,415,715	\$2,895,070
Per Capita Revenues:	<b>\$859</b>	\$932	\$750
Per Capita Expenditures:	<b>\$795</b>	\$882	\$717
Revenues over/under Expenditures:	<b>\$550,550</b>	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	<b>60.91%</b>	103.26%	80.78%
Ending Fund Balance for FY 20:	<b>\$4,169,304</b>	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	<b>\$484</b>	\$818	\$575

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$2,526,636</b>	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	<b>\$1,642,668</b>	(\$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:	<b>\$4,289,418</b>	\$14,887,139	\$3,078,846
Per Capita Debt:	<b>\$498</b>	\$1,854	\$836
General Obligation Debt over EAV:	<b>0.00%</b>	1.98%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$553,778</b>	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	<b>\$64</b>	\$1,794	\$1,388
Revenues During FY 20:	<b>\$300,332</b>	\$3,341,488	\$1,469,587
Expenditures During FY 20:	<b>\$128,543</b>	\$3,085,755	\$1,345,955
Per Capita Revenues:	<b>\$35</b>	\$549	\$411
Per Capita Expenses:	<b>\$15</b>	\$506	\$380
Operating Income (loss):	<b>\$171,789</b>	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	<b>677.86%</b>	394.51%	345.14%
Ending Retained Earnings for FY 20:	<b>\$871,341</b>	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	<b>\$101</b>	\$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

<b>Unit Name:</b>	Sawyererville Village		
<b>Unit Code:</b>	056/095/32	<b>County:</b>	Macoupin
<b>Fiscal Year End:</b>	4/30/2020		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$364,234		
<b>Equalized Assessed Valuation:</b>	\$1,869,740		
<b>Population:</b>	266		
<b>Employees:</b>			
<b>Full Time:</b>	4		
<b>Part Time:</b>	8		
<b>Salaries Paid:</b>	\$24,747		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$98,392	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$370	\$1,148	\$618
Revenues During FY 20:	\$92,649	\$323,415	\$142,083
Expenditures During FY 20:	\$83,606	\$292,504	\$125,294
Per Capita Revenues:	\$348	\$822	\$377
Per Capita Expenditures:	\$314	\$729	\$331
Revenues over/under Expenditures:	\$9,043	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	128.50%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$107,435	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$404	\$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:	\$26,510	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$80,944	\$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:	<b>\$235,115</b>	\$424,313	\$27,154
Per Capita Debt:	<b>\$884</b>	\$985	\$78
General Obligation Debt over EAV:	<b>0.00%</b>	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$755,997</b>	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	<b>\$2,842</b>	\$2,568	\$1,178
Revenues During FY 20:	<b>\$182,370</b>	\$284,688	\$100,820
Expenditures During FY 20:	<b>\$202,784</b>	\$271,551	\$109,230
Per Capita Revenues:	<b>\$686</b>	\$749	\$268
Per Capita Expenses:	<b>\$762</b>	\$761	\$298
Operating Income (loss):	<b>(\$20,414)</b>	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	<b>362.74%</b>	445.15%	348.63%
Ending Retained Earnings for FY 20:	<b>\$735,583</b>	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	<b>\$2,765</b>	\$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

<b>Unit Name:</b>	Saybrook Village		
<b>Unit Code:</b>	064/100/32	<b>County:</b>	McLean
<b>Fiscal Year End:</b>	4/30/2020		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,723,205		
<b>Equalized Assessed Valuation:</b>	\$6,844,396		
<b>Population:</b>	693		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	10		
<b>Salaries Paid:</b>	\$44,526		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	<b>\$558,668</b>	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	<b>\$806</b>	\$1,148	\$618
Revenues During FY 20:	<b>\$212,620</b>	\$323,415	\$142,083
Expenditures During FY 20:	<b>\$140,813</b>	\$292,504	\$125,294
Per Capita Revenues:	<b>\$307</b>	\$822	\$377
Per Capita Expenditures:	<b>\$203</b>	\$729	\$331
Revenues over/under Expenditures:	<b>\$71,807</b>	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	<b>447.74%</b>	295.03%	190.32%
Ending Fund Balance for FY 20:	<b>\$630,475</b>	\$450,961	\$229,000
Per Capita Ending Fund Balance:	<b>\$910</b>	\$1,241	\$667

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$63,057</b>	\$206,106	\$40,200
Total Unrestricted Net Assets:	<b>\$567,418</b>	\$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:	<b>\$0</b>	\$424,313	\$27,154
Per Capita Debt:	<b>\$0</b>	\$985	\$78
General Obligation Debt over EAV:	<b>0.00%</b>	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$190,357</b>	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	<b>\$275</b>	\$2,568	\$1,178
Revenues During FY 20:	<b>\$138,824</b>	\$284,688	\$100,820
Expenditures During FY 20:	<b>\$61,534</b>	\$271,551	\$109,230
Per Capita Revenues:	<b>\$200</b>	\$749	\$268
Per Capita Expenses:	<b>\$89</b>	\$761	\$298
Operating Income (loss):	<b>\$77,290</b>	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	<b>434.96%</b>	445.15%	348.63%
Ending Retained Earnings for FY 20:	<b>\$267,647</b>	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	<b>\$386</b>	\$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

<b>Unit Name:</b>	Scales Mound Village		
<b>Unit Code:</b>	043/045/32	<b>County:</b>	Jo Daviess
<b>Fiscal Year End:</b>	4/30/2020		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$904,000		
<b>Equalized Assessed Valuation:</b>	\$12,593,999		
<b>Population:</b>	375		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	3		
<b>Salaries Paid:</b>	\$40,433		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$569,076	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$1,518	\$1,148	\$618
Revenues During FY 20:	\$233,536	\$323,415	\$142,083
Expenditures During FY 20:	\$172,193	\$292,504	\$125,294
Per Capita Revenues:	\$623	\$822	\$377
Per Capita Expenditures:	\$459	\$729	\$331
Revenues over/under Expenditures:	\$61,343	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	366.11%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$630,419	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$1,681	\$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:	\$155,659	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$474,760	\$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:	<b>\$0</b>	\$424,313	\$27,154
Per Capita Debt:	<b>\$0</b>	\$985	\$78
General Obligation Debt over EAV:	<b>0.00%</b>	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$1,171,442</b>	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	<b>\$3,124</b>	\$2,568	\$1,178
Revenues During FY 20:	<b>\$112,842</b>	\$284,688	\$100,820
Expenditures During FY 20:	<b>\$145,662</b>	\$271,551	\$109,230
Per Capita Revenues:	<b>\$301</b>	\$749	\$268
Per Capita Expenses:	<b>\$388</b>	\$761	\$298
Operating Income (loss):	<b>(\$32,820)</b>	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	<b>781.69%</b>	445.15%	348.63%
Ending Retained Earnings for FY 20:	<b>\$1,138,622</b>	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	<b>\$3,036</b>	\$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:	Schaumburg Village		
Unit Code:	016/515/32	County:	Cook
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$597,777,838		
Equalized Assessed Valuation:	\$3,832,697,491		
Population:	72,887		
Employees:			
Full Time:	500		
Part Time:	101		
Salaries Paid:	\$50,796,443		

Blended Component Units
Number Submitted = 3
Firefighters' Pension Plan
Police Pension Plan
Village of Schaumburg

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	<b>\$48,194,877</b>	\$27,800,701	\$24,888,202
Per Capita Beginning Fund Balance:	<b>\$661</b>	\$596	\$540
Revenues During FY 20:	<b>\$102,302,989</b>	\$60,579,564	\$47,380,144
Expenditures During FY 20:	<b>\$99,673,789</b>	\$57,527,047	\$42,674,104
Per Capita Revenues:	<b>\$1,404</b>	\$1,193	\$1,190
Per Capita Expenditures:	<b>\$1,368</b>	\$1,138	\$1,113
Revenues over/under Expenditures:	<b>\$2,629,200</b>	\$3,052,517	\$3,395,799
Ratio of Fund Balance to Expenditures:	<b>46.06%</b>	60.09%	57.63%
Ending Fund Balance for FY 20:	<b>\$45,914,231</b>	\$30,140,627	\$27,251,330
Per Capita Ending Fund Balance:	<b>\$630</b>	\$648	\$601

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$16,182,113</b>	\$12,554,948	\$8,501,046
Total Unrestricted Net Assets:	<b>(\$134,516,598)</b>	(\$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:	<b>\$509,279,247</b>	\$143,864,744	\$80,183,022
Per Capita Debt:	<b>\$6,987</b>	\$2,700	\$1,962
General Obligation Debt over EAV:	<b>7.67%</b>	3.83%	2.50%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$70,589,797</b>	\$76,886,573	\$53,772,300
Per Capita Beginning Retained Earnings	<b>\$968</b>	\$1,532	\$1,269
Revenues During FY 20:	<b>\$91,354,345</b>	\$25,580,207	\$16,960,171
Expenditures During FY 20:	<b>\$82,978,517</b>	\$22,794,638	\$13,897,067
Per Capita Revenues:	<b>\$1,253</b>	\$492	\$359
Per Capita Expenses:	<b>\$1,138</b>	\$433	\$334
Operating Income (loss):	<b>\$8,375,828</b>	\$2,785,569	\$2,238,845
Ratio of Retained Earnings to Expenses:	<b>101.61%</b>	426.22%	397.41%
Ending Retained Earnings for FY 20:	<b>\$84,312,917</b>	\$78,893,253	\$57,287,887
Per Capita Ending Retained Earnings:	<b>\$1,157</b>	\$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

<b>Unit Name:</b>	Schiller Park Village		
<b>Unit Code:</b>	016/520/32	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2020		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$34,713,427		
<b>Equalized Assessed Valuation:</b>	\$416,958,725		
<b>Population:</b>	11,692		
<b>Employees:</b>			
	<b>Full Time:</b>	101	
	<b>Part Time:</b>	82	
	<b>Salaries Paid:</b>	\$9,468,271	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	<b>\$6,062,535</b>	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	<b>\$519</b>	\$755	\$535
Revenues During FY 20:	<b>\$24,313,578</b>	\$6,677,634	\$2,957,329
Expenditures During FY 20:	<b>\$23,557,060</b>	\$6,415,715	\$2,895,070
Per Capita Revenues:	<b>\$2,080</b>	\$932	\$750
Per Capita Expenditures:	<b>\$2,015</b>	\$882	\$717
Revenues over/under Expenditures:	<b>\$756,518</b>	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	<b>27.86%</b>	103.26%	80.78%
Ending Fund Balance for FY 20:	<b>\$6,562,498</b>	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	<b>\$561</b>	\$818	\$575

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$3,861,760</b>	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	<b>(\$39,197,977)</b>	(\$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:	<b>\$65,084,936</b>	\$14,887,139	\$3,078,846
Per Capita Debt:	<b>\$5,567</b>	\$1,854	\$836
General Obligation Debt over EAV:	<b>2.43%</b>	1.98%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$8,470,209</b>	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	<b>\$724</b>	\$1,794	\$1,388
Revenues During FY 20:	<b>\$4,188,421</b>	\$3,341,488	\$1,469,587
Expenditures During FY 20:	<b>\$3,464,272</b>	\$3,085,755	\$1,345,955
Per Capita Revenues:	<b>\$358</b>	\$549	\$411
Per Capita Expenses:	<b>\$296</b>	\$506	\$380
Operating Income (loss):	<b>\$724,149</b>	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	<b>264.54%</b>	394.51%	345.14%
Ending Retained Earnings for FY 20:	<b>\$9,164,358</b>	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	<b>\$784</b>	\$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

<b>Unit Name:</b>	Schram City Village		
<b>Unit Code:</b>	068/075/32	<b>County:</b>	Montgomery
<b>Fiscal Year End:</b>	4/30/2020		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,155,500		
<b>Equalized Assessed Valuation:</b>	\$4,373,461		
<b>Population:</b>	586		
<b>Employees:</b>			
<b>Full Time:</b>		3	
<b>Part Time:</b>		3	
<b>Salaries Paid:</b>		\$99,962	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$193,154	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$330	\$1,148	\$618
Revenues During FY 20:	\$248,326	\$323,415	\$142,083
Expenditures During FY 20:	\$211,455	\$292,504	\$125,294
Per Capita Revenues:	\$424	\$822	\$377
Per Capita Expenditures:	\$361	\$729	\$331
Revenues over/under Expenditures:	\$36,871	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	108.78%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$230,025	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$393	\$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:	\$32,517	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$197,508	\$20,341	\$111,977

# FISCAL YEAR 2020



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	<b>\$10,963</b>	\$424,313	\$27,154
Per Capita Debt:	<b>\$19</b>	\$985	\$78
General Obligation Debt over EAV:	<b>0.00%</b>	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$1,107,836</b>	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	<b>\$1,891</b>	\$2,568	\$1,178
Revenues During FY 20:	<b>\$518,171</b>	\$284,688	\$100,820
Expenditures During FY 20:	<b>\$342,628</b>	\$271,551	\$109,230
Per Capita Revenues:	<b>\$884</b>	\$749	\$268
Per Capita Expenses:	<b>\$585</b>	\$761	\$298
Operating Income (loss):	<b>\$175,543</b>	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	<b>374.57%</b>	445.15%	348.63%
Ending Retained Earnings for FY 20:	<b>\$1,283,379</b>	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	<b>\$2,190</b>	\$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

<b>Unit Name:</b>	Sciota Village		
<b>Unit Code:</b>	062/050/32	<b>County:</b>	McDonough
<b>Fiscal Year End:</b>	4/30/2020		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$98,500		
<b>Equalized Assessed Valuation:</b>	\$753,378		
<b>Population:</b>	61		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$45,255	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$742	\$1,148	\$618
Revenues During FY 20:	\$15,846	\$323,415	\$142,083
Expenditures During FY 20:	\$13,580	\$292,504	\$125,294
Per Capita Revenues:	\$260	\$822	\$377
Per Capita Expenditures:	\$223	\$729	\$331
Revenues over/under Expenditures:	\$2,266	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	349.93%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$47,521	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$779	\$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:	\$47,521	\$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:	<b>\$20,853</b>	\$424,313	\$27,154
Per Capita Debt:	<b>\$342</b>	\$985	\$78
General Obligation Debt over EAV:	<b>0.00%</b>	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$546,602</b>	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	<b>\$8,961</b>	\$2,568	\$1,178
Revenues During FY 20:	<b>\$39,347</b>	\$284,688	\$100,820
Expenditures During FY 20:	<b>\$54,241</b>	\$271,551	\$109,230
Per Capita Revenues:	<b>\$645</b>	\$749	\$268
Per Capita Expenses:	<b>\$889</b>	\$761	\$298
Operating Income (loss):	<b>(\$14,894)</b>	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	<b>980.27%</b>	445.15%	348.63%
Ending Retained Earnings for FY 20:	<b>\$531,708</b>	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	<b>\$8,717</b>	\$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

<b>Unit Name:</b>	Scottville Village		
<b>Unit Code:</b>	056/100/32	<b>County:</b>	Macoupin
<b>Fiscal Year End:</b>	6/30/2020		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$73,325		
<b>Equalized Assessed Valuation:</b>	\$973,041		
<b>Population:</b>	140		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	5		
<b>Salaries Paid:</b>	\$3,840		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$82,462	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$589	\$1,148	\$618
Revenues During FY 20:	\$41,324	\$323,415	\$142,083
Expenditures During FY 20:	\$73,325	\$292,504	\$125,294
Per Capita Revenues:	\$295	\$822	\$377
Per Capita Expenditures:	\$524	\$729	\$331
Revenues over/under Expenditures:	(\$32,001)	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	68.82%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$50,461	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$360	\$1,241	\$667

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$36,270	\$8,339	\$0
Total Unreserved Funds:	\$14,191	\$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:	<b>\$0</b>	\$424,313	\$27,154
Per Capita Debt:	<b>\$0</b>	\$985	\$78
General Obligation Debt over EAV:	<b>0.00%</b>	0.25%	0.00%

#### Enterprise Funds

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

<b>Unit Name:</b>	Seatonville Village		
<b>Unit Code:</b>	006/095/32	<b>County:</b>	Bureau
<b>Fiscal Year End:</b>	4/30/2020		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$325,150		
<b>Equalized Assessed Valuation:</b>	\$3,063,923		
<b>Population:</b>	314		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	10		
<b>Salaries Paid:</b>	\$36,016		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$291,105	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$927	\$1,148	\$618
Revenues During FY 20:	\$103,174	\$323,415	\$142,083
Expenditures During FY 20:	\$66,752	\$292,504	\$125,294
Per Capita Revenues:	\$329	\$822	\$377
Per Capita Expenditures:	\$213	\$729	\$331
Revenues over/under Expenditures:	\$36,422	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	490.66%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$327,527	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$1,043	\$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:	\$55,495	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$272,032	\$20,341	\$111,977

# FISCAL YEAR 2020



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	<b>\$70,784</b>	\$424,313	\$27,154
Per Capita Debt:	<b>\$225</b>	\$985	\$78
General Obligation Debt over EAV:	<b>0.00%</b>	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$392,429</b>	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	<b>\$1,250</b>	\$2,568	\$1,178
Revenues During FY 20:	<b>\$108,448</b>	\$284,688	\$100,820
Expenditures During FY 20:	<b>\$98,497</b>	\$271,551	\$109,230
Per Capita Revenues:	<b>\$345</b>	\$749	\$268
Per Capita Expenses:	<b>\$314</b>	\$761	\$298
Operating Income (loss):	<b>\$9,951</b>	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	<b>408.52%</b>	445.15%	348.63%
Ending Retained Earnings for FY 20:	<b>\$402,380</b>	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	<b>\$1,281</b>	\$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

<b>Unit Name:</b>	Secor Village		
<b>Unit Code:</b>	102/065/32	<b>County:</b>	Woodford
<b>Fiscal Year End:</b>	4/30/2020		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$207,700		
<b>Equalized Assessed Valuation:</b>	\$3,288,892		
<b>Population:</b>	355		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	5		
<b>Salaries Paid:</b>	\$59,085		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$114,051	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$321	\$1,148	\$618
Revenues During FY 20:	\$133,079	\$323,415	\$142,083
Expenditures During FY 20:	\$116,858	\$292,504	\$125,294
Per Capita Revenues:	\$375	\$822	\$377
Per Capita Expenditures:	\$329	\$729	\$331
Revenues over/under Expenditures:	\$16,221	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	111.48%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$130,272	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$367	\$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:	\$111,796	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$18,475	\$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:	<b>\$34,298</b>	\$424,313	\$27,154
Per Capita Debt:	<b>\$97</b>	\$985	\$78
General Obligation Debt over EAV:	<b>0.00%</b>	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$187,409</b>	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	<b>\$528</b>	\$2,568	\$1,178
Revenues During FY 20:	<b>\$69,597</b>	\$284,688	\$100,820
Expenditures During FY 20:	<b>\$96,811</b>	\$271,551	\$109,230
Per Capita Revenues:	<b>\$196</b>	\$749	\$268
Per Capita Expenses:	<b>\$273</b>	\$761	\$298
Operating Income (loss):	<b>(\$27,214)</b>	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	<b>165.47%</b>	445.15%	348.63%
Ending Retained Earnings for FY 20:	<b>\$160,195</b>	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	<b>\$451</b>	\$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

<b>Unit Name:</b>	Seneca Village		
<b>Unit Code:</b>	050/100/32	<b>County:</b>	Lasalle
<b>Fiscal Year End:</b>	3/31/2020		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$29,124,831		
<b>Equalized Assessed Valuation:</b>	\$43,041,516		
<b>Population:</b>	2,322		
<b>Employees:</b>			
<b>Full Time:</b>		11	
<b>Part Time:</b>		39	
<b>Salaries Paid:</b>	\$946,588		

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	<b>\$2,446,231</b>	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	<b>\$1,054</b>	\$755	\$535
Revenues During FY 20:	<b>\$2,655,392</b>	\$6,677,634	\$2,957,329
Expenditures During FY 20:	<b>\$2,216,073</b>	\$6,415,715	\$2,895,070
Per Capita Revenues:	<b>\$1,144</b>	\$932	\$750
Per Capita Expenditures:	<b>\$954</b>	\$882	\$717
Revenues over/under Expenditures:	<b>\$439,319</b>	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	<b>130.81%</b>	103.26%	80.78%
Ending Fund Balance for FY 20:	<b>\$2,898,950</b>	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	<b>\$1,248</b>	\$818	\$575

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,997,228</b>	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	<b>\$1,115,067</b>	(\$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:	<b>\$712,706</b>	\$14,887,139	\$3,078,846
Per Capita Debt:	<b>\$307</b>	\$1,854	\$836
General Obligation Debt over EAV:	<b>0.52%</b>	1.98%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$3,817,858</b>	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	<b>\$1,644</b>	\$1,794	\$1,388
Revenues During FY 20:	<b>\$1,037,062</b>	\$3,341,488	\$1,469,587
Expenditures During FY 20:	<b>\$826,806</b>	\$3,085,755	\$1,345,955
Per Capita Revenues:	<b>\$447</b>	\$549	\$411
Per Capita Expenses:	<b>\$356</b>	\$506	\$380
Operating Income (loss):	<b>\$210,256</b>	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	<b>486.46%</b>	394.51%	345.14%
Ending Retained Earnings for FY 20:	<b>\$4,022,114</b>	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	<b>\$1,732</b>	\$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

<b>Unit Name:</b>	Sesser City		
<b>Unit Code:</b>	028/050/30	<b>County:</b>	Franklin
<b>Fiscal Year End:</b>	4/30/2020		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$5,280,250		
<b>Equalized Assessed Valuation:</b>	\$8,963,470		
<b>Population:</b>	1,890		
<b>Employees:</b>			
<b>Full Time:</b>	12		
<b>Part Time:</b>	23		
<b>Salaries Paid:</b>	\$558,658		

<b>Blended Component Units</b>

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	<b>\$1,207,080</b>	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	<b>\$639</b>	\$755	\$535
Revenues During FY 20:	<b>\$1,540,437</b>	\$6,677,634	\$2,957,329
Expenditures During FY 20:	<b>\$1,463,693</b>	\$6,415,715	\$2,895,070
Per Capita Revenues:	<b>\$815</b>	\$932	\$750
Per Capita Expenditures:	<b>\$774</b>	\$882	\$717
Revenues over/under Expenditures:	<b>\$76,744</b>	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	<b>85.22%</b>	103.26%	80.78%
Ending Fund Balance for FY 20:	<b>\$1,247,405</b>	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	<b>\$660</b>	\$818	\$575

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$445,963</b>	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	<b>\$545,613</b>	(\$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:	<b>\$5,538,738</b>	\$14,887,139	\$3,078,846
Per Capita Debt:	<b>\$2,931</b>	\$1,854	\$836
General Obligation Debt over EAV:	<b>60.40%</b>	1.98%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$3,100,209</b>	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	<b>\$1,640</b>	\$1,794	\$1,388
Revenues During FY 20:	<b>\$1,626,628</b>	\$3,341,488	\$1,469,587
Expenditures During FY 20:	<b>\$1,136,141</b>	\$3,085,755	\$1,345,955
Per Capita Revenues:	<b>\$861</b>	\$549	\$411
Per Capita Expenses:	<b>\$601</b>	\$506	\$380
Operating Income (loss):	<b>\$490,487</b>	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	<b>318.98%</b>	394.51%	345.14%
Ending Retained Earnings for FY 20:	<b>\$3,624,115</b>	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	<b>\$1,918</b>	\$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

<b>Unit Name:</b>	Shabbona Village		
<b>Unit Code:</b>	019/055/32	<b>County:</b>	DeKalb
<b>Fiscal Year End:</b>	4/30/2020		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,888,476		
<b>Equalized Assessed Valuation:</b>	\$16,663,051		
<b>Population:</b>	950		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	6		
<b>Salaries Paid:</b>	\$157,043		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	<b>\$804,772</b>	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	<b>\$847</b>	\$1,148	\$618
Revenues During FY 20:	<b>\$572,234</b>	\$323,415	\$142,083
Expenditures During FY 20:	<b>\$442,121</b>	\$292,504	\$125,294
Per Capita Revenues:	<b>\$602</b>	\$822	\$377
Per Capita Expenditures:	<b>\$465</b>	\$729	\$331
Revenues over/under Expenditures:	<b>\$130,113</b>	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	<b>211.45%</b>	295.03%	190.32%
Ending Fund Balance for FY 20:	<b>\$934,885</b>	\$450,961	\$229,000
Per Capita Ending Fund Balance:	<b>\$984</b>	\$1,241	\$667

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$293,506</b>	\$206,106	\$40,200
Total Unrestricted Net Assets:	<b>\$548,856</b>	\$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:	<b>\$7,225</b>	\$424,313	\$27,154
Per Capita Debt:	<b>\$8</b>	\$985	\$78
General Obligation Debt over EAV:	<b>0.00%</b>	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$1,968,601</b>	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	<b>\$2,072</b>	\$2,568	\$1,178
Revenues During FY 20:	<b>\$245,208</b>	\$284,688	\$100,820
Expenditures During FY 20:	<b>\$592,169</b>	\$271,551	\$109,230
Per Capita Revenues:	<b>\$258</b>	\$749	\$268
Per Capita Expenses:	<b>\$623</b>	\$761	\$298
Operating Income (loss):	<b>(\$346,961)</b>	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	<b>273.85%</b>	445.15%	348.63%
Ending Retained Earnings for FY 20:	<b>\$1,621,640</b>	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	<b>\$1,707</b>	\$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

<b>Unit Name:</b>	Shannon Village		
<b>Unit Code:</b>	008/035/32	<b>County:</b>	Carroll
<b>Fiscal Year End:</b>	4/30/2020		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$3,697,000		
<b>Equalized Assessed Valuation:</b>	\$8,738,324		
<b>Population:</b>	757		
<b>Employees:</b>			
<b>Full Time:</b>	3		
<b>Part Time:</b>	12		
<b>Salaries Paid:</b>	\$201,061		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$32,050	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$42	\$1,148	\$618
Revenues During FY 20:	\$426,154	\$323,415	\$142,083
Expenditures During FY 20:	\$484,492	\$292,504	\$125,294
Per Capita Revenues:	\$563	\$822	\$377
Per Capita Expenditures:	\$640	\$729	\$331
Revenues over/under Expenditures:	(\$58,338)	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	(5.43%)	295.03%	190.32%
Ending Fund Balance for FY 20:	(\$26,288)	\$450,961	\$229,000
Per Capita Ending Fund Balance:	(\$35)	\$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:	\$94,996	\$206,106	\$40,200
Total Unrestricted Net Assets:	(\$121,284)	\$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:	<b>\$3,960,721</b>	\$424,313	\$27,154
Per Capita Debt:	<b>\$5,232</b>	\$985	\$78
General Obligation Debt over EAV:	<b>0.00%</b>	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$1,657,384</b>	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	<b>\$2,189</b>	\$2,568	\$1,178
Revenues During FY 20:	<b>\$536,201</b>	\$284,688	\$100,820
Expenditures During FY 20:	<b>\$355,402</b>	\$271,551	\$109,230
Per Capita Revenues:	<b>\$708</b>	\$749	\$268
Per Capita Expenses:	<b>\$469</b>	\$761	\$298
Operating Income (loss):	<b>\$180,799</b>	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	<b>657.90%</b>	445.15%	348.63%
Ending Retained Earnings for FY 20:	<b>\$2,338,183</b>	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	<b>\$3,089</b>	\$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

<b>Unit Name:</b>	Shawneetown City
<b>Unit Code:</b>	030/040/30
<b>County:</b>	Gallatin
<b>Fiscal Year End:</b>	4/30/2020
<b>Accounting Method:</b>	Modified Accrual
<b>Appropriation or Budget:</b>	\$1,175,011
<b>Equalized Assessed Valuation:</b>	\$4,910,909
<b>Population:</b>	1,077
<b>Employees:</b>	
<b>Full Time:</b>	7
<b>Part Time:</b>	5
<b>Salaries Paid:</b>	\$285,392

<b>Blended Component Units</b>

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	<b>\$1,223,594</b>	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	<b>\$1,136</b>	\$755	\$535
Revenues During FY 20:	<b>\$808,918</b>	\$6,677,634	\$2,957,329
Expenditures During FY 20:	<b>\$972,144</b>	\$6,415,715	\$2,895,070
Per Capita Revenues:	<b>\$751</b>	\$932	\$750
Per Capita Expenditures:	<b>\$903</b>	\$882	\$717
Revenues over/under Expenditures:	<b>(\$163,226)</b>	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	<b>145.70%</b>	103.26%	80.78%
Ending Fund Balance for FY 20:	<b>\$1,416,408</b>	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	<b>\$1,315</b>	\$818	\$575

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$532,007</b>	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	<b>\$189,482</b>	(\$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:	<b>\$2,161,993</b>	\$14,887,139	\$3,078,846
Per Capita Debt:	<b>\$2,007</b>	\$1,854	\$836
General Obligation Debt over EAV:	<b>0.00%</b>	1.98%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$1,995,652</b>	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	<b>\$1,853</b>	\$1,794	\$1,388
Revenues During FY 20:	<b>\$752,073</b>	\$3,341,488	\$1,469,587
Expenditures During FY 20:	<b>\$790,290</b>	\$3,085,755	\$1,345,955
Per Capita Revenues:	<b>\$698</b>	\$549	\$411
Per Capita Expenses:	<b>\$734</b>	\$506	\$380
Operating Income (loss):	<b>(\$38,217)</b>	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	<b>244.02%</b>	394.51%	345.14%
Ending Retained Earnings for FY 20:	<b>\$1,928,485</b>	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	<b>\$1,791</b>	\$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

<b>Unit Name:</b>	Sheffield Village		
<b>Unit Code:</b>	006/100/32	<b>County:</b>	Bureau
<b>Fiscal Year End:</b>	4/30/2020		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,775,900		
<b>Equalized Assessed Valuation:</b>	\$7,018,859		
<b>Population:</b>	926		
<b>Employees:</b>			
<b>Full Time:</b>	4		
<b>Part Time:</b>	17		
<b>Salaries Paid:</b>	\$188,718		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$452,888	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$489	\$1,148	\$618
Revenues During FY 20:	\$602,783	\$323,415	\$142,083
Expenditures During FY 20:	\$451,336	\$292,504	\$125,294
Per Capita Revenues:	\$651	\$822	\$377
Per Capita Expenditures:	\$487	\$729	\$331
Revenues over/under Expenditures:	\$151,447	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	135.23%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$610,335	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$659	\$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:	\$288,231	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$372,004	\$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:	<b>\$28,200</b>	\$424,313	\$27,154
Per Capita Debt:	<b>\$30</b>	\$985	\$78
General Obligation Debt over EAV:	<b>0.00%</b>	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$2,594,198</b>	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	<b>\$2,802</b>	\$2,568	\$1,178
Revenues During FY 20:	<b>\$231,359</b>	\$284,688	\$100,820
Expenditures During FY 20:	<b>\$277,205</b>	\$271,551	\$109,230
Per Capita Revenues:	<b>\$250</b>	\$749	\$268
Per Capita Expenses:	<b>\$299</b>	\$761	\$298
Operating Income (loss):	<b>(\$45,846)</b>	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	<b>917.14%</b>	445.15%	348.63%
Ending Retained Earnings for FY 20:	<b>\$2,542,352</b>	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	<b>\$2,746</b>	\$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

<b>Unit Name:</b>	Shelbyville City
<b>Unit Code:</b>	086/035/30
<b>County:</b>	Shelby
<b>Fiscal Year End:</b>	4/30/2020
<b>Accounting Method:</b>	Cash With Assets
<b>Appropriation or Budget:</b>	\$25,134,800
<b>Equalized Assessed Valuation:</b>	\$66,330,397
<b>Population:</b>	4,700
<b>Employees:</b>	
<b>Full Time:</b>	32
<b>Part Time:</b>	80
<b>Salaries Paid:</b>	\$1,950,972

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$4,231,441	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$900	\$755	\$535
Revenues During FY 20:	\$4,505,283	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$3,940,613	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$959	\$932	\$750
Per Capita Expenditures:	\$838	\$882	\$717
Revenues over/under Expenditures:	\$564,670	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	121.71%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$4,796,111	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$1,020	\$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:	\$2,566,872	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$2,229,907	(\$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:	<b>\$1,134,778</b>	\$14,887,139	\$3,078,846
Per Capita Debt:	<b>\$241</b>	\$1,854	\$836
General Obligation Debt over EAV:	<b>1.67%</b>	1.98%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$8,548,500</b>	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	<b>\$1,819</b>	\$1,794	\$1,388
Revenues During FY 20:	<b>\$1,960,311</b>	\$3,341,488	\$1,469,587
Expenditures During FY 20:	<b>\$1,832,411</b>	\$3,085,755	\$1,345,955
Per Capita Revenues:	<b>\$417</b>	\$549	\$411
Per Capita Expenses:	<b>\$390</b>	\$506	\$380
Operating Income (loss):	<b>\$127,900</b>	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	<b>473.50%</b>	394.51%	345.14%
Ending Retained Earnings for FY 20:	<b>\$8,676,400</b>	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	<b>\$1,846</b>	\$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

<b>Unit Name:</b>	<b>Sheldon Village</b>
<b>Unit Code:</b>	038/095/32
<b>County:</b>	Iroquois
<b>Fiscal Year End:</b>	4/30/2020
<b>Accounting Method:</b>	Cash With Assets
<b>Appropriation or Budget:</b>	\$672,750
<b>Equalized Assessed Valuation:</b>	\$5,209,696
<b>Population:</b>	1,232
<b>Employees:</b>	
<b>Full Time:</b>	2
<b>Part Time:</b>	19
<b>Salaries Paid:</b>	\$131,350

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$840,429	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$682	\$755	\$535
Revenues During FY 20:	\$416,989	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$345,194	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$338	\$932	\$750
Per Capita Expenditures:	\$280	\$882	\$717
Revenues over/under Expenditures:	\$71,795	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	264.26%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$912,224	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$740	\$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:	\$93,529	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$911,592	(\$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:	<b>\$420,000</b>	\$14,887,139	\$3,078,846
Per Capita Debt:	<b>\$341</b>	\$1,854	\$836
General Obligation Debt over EAV:	<b>0.00%</b>	1.98%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$730,489</b>	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	<b>\$593</b>	\$1,794	\$1,388
Revenues During FY 20:	<b>\$95,945</b>	\$3,341,488	\$1,469,587
Expenditures During FY 20:	<b>\$114,839</b>	\$3,085,755	\$1,345,955
Per Capita Revenues:	<b>\$78</b>	\$549	\$411
Per Capita Expenses:	<b>\$93</b>	\$506	\$380
Operating Income (loss):	<b>(\$18,894)</b>	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	<b>619.65%</b>	394.51%	345.14%
Ending Retained Earnings for FY 20:	<b>\$711,595</b>	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	<b>\$578</b>	\$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

<b>Unit Name:</b>	Sheridan Village		
<b>Unit Code:</b>	050/105/32	<b>County:</b>	Lasalle
<b>Fiscal Year End:</b>	3/31/2020		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,451,174		
<b>Equalized Assessed Valuation:</b>	\$11,397,190		
<b>Population:</b>	2,529		
<b>Employees:</b>			
<b>Full Time:</b>	4		
<b>Part Time:</b>	20		
<b>Salaries Paid:</b>	\$226,897		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$1,277,068	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$505	\$755	\$535
Revenues During FY 20:	\$805,703	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$498,275	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$319	\$932	\$750
Per Capita Expenditures:	\$197	\$882	\$717
Revenues over/under Expenditures:	\$307,428	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	278.86%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$1,389,496	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$549	\$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:	\$222,038	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$1,323,544	(\$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:	<b>\$0</b>	\$14,887,139	\$3,078,846
Per Capita Debt:	<b>\$0</b>	\$1,854	\$836
General Obligation Debt over EAV:	<b>0.00%</b>	1.98%	0.00%

#### Enterprise Funds

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

<b>Unit Name:</b>	Sherman Village		
<b>Unit Code:</b>	083/105/32	<b>County:</b>	Sangamon
<b>Fiscal Year End:</b>	4/30/2020		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$7,329,194		
<b>Equalized Assessed Valuation:</b>	\$106,621,776		
<b>Population:</b>	4,148		
<b>Employees:</b>			
<b>Full Time:</b>	11		
<b>Part Time:</b>	34		
<b>Salaries Paid:</b>	\$845,416		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$2,381,173	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$574	\$755	\$535
Revenues During FY 20:	\$3,446,788	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$3,110,676	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$831	\$932	\$750
Per Capita Expenditures:	\$750	\$882	\$717
Revenues over/under Expenditures:	\$336,112	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	89.84%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$2,794,496	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$674	\$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:	\$2,324,482	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	(\$2,060,166)	(\$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:	<b>\$4,111,055</b>	\$14,887,139	\$3,078,846
Per Capita Debt:	<b>\$991</b>	\$1,854	\$836
General Obligation Debt over EAV:	<b>1.20%</b>	1.98%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$1,534,168</b>	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	<b>\$370</b>	\$1,794	\$1,388
Revenues During FY 20:	<b>\$740,701</b>	\$3,341,488	\$1,469,587
Expenditures During FY 20:	<b>\$822,914</b>	\$3,085,755	\$1,345,955
Per Capita Revenues:	<b>\$179</b>	\$549	\$411
Per Capita Expenses:	<b>\$198</b>	\$506	\$380
Operating Income (loss):	<b>(\$82,213)</b>	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	<b>176.44%</b>	394.51%	345.14%
Ending Retained Earnings for FY 20:	<b>\$1,451,955</b>	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	<b>\$350</b>	\$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

<b>Unit Name:</b>	Shiloh Village		
<b>Unit Code:</b>	088/125/32	<b>County:</b>	St. Clair
<b>Fiscal Year End:</b>	4/30/2020		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$8,147,969		
<b>Equalized Assessed Valuation:</b>	\$245,369,894		
<b>Population:</b>	13,463		
<b>Employees:</b>			
<b>Full Time:</b>	34		
<b>Part Time:</b>	2		
<b>Salaries Paid:</b>	\$2,510,377		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	<b>\$5,438,243</b>	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	<b>\$404</b>	\$755	\$535
Revenues During FY 20:	<b>\$10,399,078</b>	\$6,677,634	\$2,957,329
Expenditures During FY 20:	<b>\$8,807,893</b>	\$6,415,715	\$2,895,070
Per Capita Revenues:	<b>\$772</b>	\$932	\$750
Per Capita Expenditures:	<b>\$654</b>	\$882	\$717
Revenues over/under Expenditures:	<b>\$1,591,185</b>	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	<b>78.79%</b>	103.26%	80.78%
Ending Fund Balance for FY 20:	<b>\$6,939,545</b>	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	<b>\$515</b>	\$818	\$575

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$3,931,381</b>	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	<b>(\$13,565,553)</b>	(\$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:	<b>\$14,446,208</b>	\$14,887,139	\$3,078,846
Per Capita Debt:	<b>\$1,073</b>	\$1,854	\$836
General Obligation Debt over EAV:	<b>2.02%</b>	1.98%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$2,846,745</b>	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	<b>\$211</b>	\$1,794	\$1,388
Revenues During FY 20:	<b>\$939,747</b>	\$3,341,488	\$1,469,587
Expenditures During FY 20:	<b>\$1,037,375</b>	\$3,085,755	\$1,345,955
Per Capita Revenues:	<b>\$70</b>	\$549	\$411
Per Capita Expenses:	<b>\$77</b>	\$506	\$380
Operating Income (loss):	<b>(\$97,628)</b>	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	<b>273.67%</b>	394.51%	345.14%
Ending Retained Earnings for FY 20:	<b>\$2,839,000</b>	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	<b>\$211</b>	\$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

<b>Unit Name:</b>	Shorewood Village		
<b>Unit Code:</b>	099/110/32	<b>County:</b>	Will
<b>Fiscal Year End:</b>	3/31/2020		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$46,505,749		
<b>Equalized Assessed Valuation:</b>	\$618,424,453		
<b>Population:</b>	17,495		
<b>Employees:</b>			
<b>Full Time:</b>	67		
<b>Part Time:</b>	4		
<b>Salaries Paid:</b>	\$6,253,932		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	<b>\$8,552,701</b>	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	<b>\$489</b>	\$755	\$535
Revenues During FY 20:	<b>\$15,331,068</b>	\$6,677,634	\$2,957,329
Expenditures During FY 20:	<b>\$14,581,808</b>	\$6,415,715	\$2,895,070
Per Capita Revenues:	<b>\$876</b>	\$932	\$750
Per Capita Expenditures:	<b>\$833</b>	\$882	\$717
Revenues over/under Expenditures:	<b>\$749,260</b>	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	<b>66.15%</b>	103.26%	80.78%
Ending Fund Balance for FY 20:	<b>\$9,646,401</b>	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	<b>\$551</b>	\$818	\$575

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$993,840</b>	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	<b>\$2,666,088</b>	(\$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:	<b>\$23,729,628</b>	\$14,887,139	\$3,078,846
Per Capita Debt:	<b>\$1,356</b>	\$1,854	\$836
General Obligation Debt over EAV:	<b>0.14%</b>	1.98%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$46,213,275</b>	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	<b>\$2,642</b>	\$1,794	\$1,388
Revenues During FY 20:	<b>\$12,598,058</b>	\$3,341,488	\$1,469,587
Expenditures During FY 20:	<b>\$9,033,667</b>	\$3,085,755	\$1,345,955
Per Capita Revenues:	<b>\$720</b>	\$549	\$411
Per Capita Expenses:	<b>\$516</b>	\$506	\$380
Operating Income (loss):	<b>\$3,564,391</b>	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	<b>524.73%</b>	394.51%	345.14%
Ending Retained Earnings for FY 20:	<b>\$47,402,666</b>	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	<b>\$2,709</b>	\$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

<b>Unit Name:</b>	Sibley Village		
<b>Unit Code:</b>	027/050/32	<b>County:</b>	Ford
<b>Fiscal Year End:</b>	4/30/2020		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$229,800		
<b>Equalized Assessed Valuation:</b>	\$2,318,810		
<b>Population:</b>	272		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	13		
<b>Salaries Paid:</b>	\$28,675		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$15,346	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$56	\$1,148	\$618
Revenues During FY 20:	\$109,486	\$323,415	\$142,083
Expenditures During FY 20:	\$86,861	\$292,504	\$125,294
Per Capita Revenues:	\$403	\$822	\$377
Per Capita Expenditures:	\$319	\$729	\$331
Revenues over/under Expenditures:	\$22,625	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	43.71%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$37,971	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$140	\$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:	\$31,005	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$6,966	\$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:	<b>\$0</b>	\$424,313	\$27,154
Per Capita Debt:	<b>\$0</b>	\$985	\$78
General Obligation Debt over EAV:	<b>0.00%</b>	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$193,785</b>	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	<b>\$712</b>	\$2,568	\$1,178
Revenues During FY 20:	<b>\$81,282</b>	\$284,688	\$100,820
Expenditures During FY 20:	<b>\$60,043</b>	\$271,551	\$109,230
Per Capita Revenues:	<b>\$299</b>	\$749	\$268
Per Capita Expenses:	<b>\$221</b>	\$761	\$298
Operating Income (loss):	<b>\$21,239</b>	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	<b>358.12%</b>	445.15%	348.63%
Ending Retained Earnings for FY 20:	<b>\$215,024</b>	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	<b>\$791</b>	\$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

<b>Unit Name:</b>	Sidell Village		
<b>Unit Code:</b>	092/095/32	<b>County:</b>	Vermilion
<b>Fiscal Year End:</b>	4/30/2020		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$251,463		
<b>Equalized Assessed Valuation:</b>	\$3,452,732		
<b>Population:</b>	450		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	4		
<b>Salaries Paid:</b>	\$45,841		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$151,745	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$337	\$1,148	\$618
Revenues During FY 20:	\$173,753	\$323,415	\$142,083
Expenditures During FY 20:	\$134,245	\$292,504	\$125,294
Per Capita Revenues:	\$386	\$822	\$377
Per Capita Expenditures:	\$298	\$729	\$331
Revenues over/under Expenditures:	\$39,508	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	142.47%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$191,253	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$425	\$1,241	\$667

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$58,327	\$8,339	\$0
Total Unreserved Funds:	\$132,926	\$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:	<b>\$161,073</b>	\$424,313	\$27,154
Per Capita Debt:	<b>\$358</b>	\$985	\$78
General Obligation Debt over EAV:	<b>0.00%</b>	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$210,993</b>	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	<b>\$469</b>	\$2,568	\$1,178
Revenues During FY 20:	<b>\$74,800</b>	\$284,688	\$100,820
Expenditures During FY 20:	<b>\$53,699</b>	\$271,551	\$109,230
Per Capita Revenues:	<b>\$166</b>	\$749	\$268
Per Capita Expenses:	<b>\$119</b>	\$761	\$298
Operating Income (loss):	<b>\$21,101</b>	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	<b>432.21%</b>	445.15%	348.63%
Ending Retained Earnings for FY 20:	<b>\$232,094</b>	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	<b>\$516</b>	\$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

<b>Unit Name:</b>	Sidney Village		
<b>Unit Code:</b>	010/100/32	<b>County:</b>	Champaign
<b>Fiscal Year End:</b>	4/30/2020		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,227,411		
<b>Equalized Assessed Valuation:</b>	\$20,914,670		
<b>Population:</b>	1,368		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	16		
<b>Salaries Paid:</b>	\$113,397		

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$540,196	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$395	\$755	\$535
Revenues During FY 20:	\$427,324	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$601,542	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$312	\$932	\$750
Per Capita Expenditures:	\$440	\$882	\$717
Revenues over/under Expenditures:	(\$174,218)	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	69.50%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$418,098	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$306	\$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:	\$46,357	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$371,741	(\$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:	<b>\$0</b>	\$14,887,139	\$3,078,846
Per Capita Debt:	<b>\$0</b>	\$1,854	\$836
General Obligation Debt over EAV:	<b>0.00%</b>	1.98%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$631,523</b>	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	<b>\$462</b>	\$1,794	\$1,388
Revenues During FY 20:	<b>\$2,547,215</b>	\$3,341,488	\$1,469,587
Expenditures During FY 20:	<b>\$330,622</b>	\$3,085,755	\$1,345,955
Per Capita Revenues:	<b>\$1,862</b>	\$549	\$411
Per Capita Expenses:	<b>\$242</b>	\$506	\$380
Operating Income (loss):	<b>\$2,216,593</b>	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	<b>845.68%</b>	394.51%	345.14%
Ending Retained Earnings for FY 20:	<b>\$2,795,996</b>	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	<b>\$2,044</b>	\$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

<b>Unit Name:</b>	Sigel Town		
<b>Unit Code:</b>	086/040/31	<b>County:</b>	Shelby
<b>Fiscal Year End:</b>	4/30/2020		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$669,400		
<b>Equalized Assessed Valuation:</b>	\$4,458,361		
<b>Population:</b>	350		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	13		
<b>Salaries Paid:</b>	\$53,865		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$99,996	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$286	\$1,148	\$618
Revenues During FY 20:	\$129,538	\$323,415	\$142,083
Expenditures During FY 20:	\$139,474	\$292,504	\$125,294
Per Capita Revenues:	\$370	\$822	\$377
Per Capita Expenditures:	\$398	\$729	\$331
Revenues over/under Expenditures:	(\$9,936)	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	75.01%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$104,626	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$299	\$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:	\$15,903	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$88,723	\$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:	<b>\$44,363</b>	\$424,313	\$27,154
Per Capita Debt:	<b>\$127</b>	\$985	\$78
General Obligation Debt over EAV:	<b>0.00%</b>	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$883,404</b>	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	<b>\$2,524</b>	\$2,568	\$1,178
Revenues During FY 20:	<b>\$101,025</b>	\$284,688	\$100,820
Expenditures During FY 20:	<b>\$84,060</b>	\$271,551	\$109,230
Per Capita Revenues:	<b>\$289</b>	\$749	\$268
Per Capita Expenses:	<b>\$240</b>	\$761	\$298
Operating Income (loss):	<b>\$16,965</b>	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	<b>1,064.11%</b>	445.15%	348.63%
Ending Retained Earnings for FY 20:	<b>\$894,494</b>	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	<b>\$2,556</b>	\$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

<b>Unit Name:</b>	Silvis City		
<b>Unit Code:</b>	081/080/30	<b>County:</b>	Rock Island
<b>Fiscal Year End:</b>	4/30/2020		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$12,477,951		
<b>Equalized Assessed Valuation:</b>	\$100,229,372		
<b>Population:</b>	7,537		
<b>Employees:</b>			
<b>Full Time:</b>	41		
<b>Part Time:</b>	45		
<b>Salaries Paid:</b>	\$3,102,774		

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:	<b>\$4,879,892</b>	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	<b>\$647</b>	\$755	\$535
Revenues During FY 20:	<b>\$10,785,619</b>	\$6,677,634	\$2,957,329
Expenditures During FY 20:	<b>\$9,787,330</b>	\$6,415,715	\$2,895,070
Per Capita Revenues:	<b>\$1,431</b>	\$932	\$750
Per Capita Expenditures:	<b>\$1,299</b>	\$882	\$717
Revenues over/under Expenditures:	<b>\$998,289</b>	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	<b>52.09%</b>	103.26%	80.78%
Ending Fund Balance for FY 20:	<b>\$5,098,235</b>	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	<b>\$676</b>	\$818	\$575

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$3,400,830</b>	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	<b>(\$11,258,061)</b>	(\$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:	<b>\$22,197,715</b>	\$14,887,139	\$3,078,846
Per Capita Debt:	<b>\$2,945</b>	\$1,854	\$836
General Obligation Debt over EAV:	<b>1.93%</b>	1.98%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$9,496,387</b>	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	<b>\$1,260</b>	\$1,794	\$1,388
Revenues During FY 20:	<b>\$2,003,252</b>	\$3,341,488	\$1,469,587
Expenditures During FY 20:	<b>\$2,447,590</b>	\$3,085,755	\$1,345,955
Per Capita Revenues:	<b>\$266</b>	\$549	\$411
Per Capita Expenses:	<b>\$325</b>	\$506	\$380
Operating Income (loss):	<b>(\$444,338)</b>	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	<b>367.79%</b>	394.51%	345.14%
Ending Retained Earnings for FY 20:	<b>\$9,002,049</b>	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	<b>\$1,194</b>	\$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

<b>Unit Name:</b>	Sims Village		
<b>Unit Code:</b>	096/045/32	<b>County:</b>	Wayne
<b>Fiscal Year End:</b>	4/30/2020		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$466,088		
<b>Equalized Assessed Valuation:</b>	\$932,665		
<b>Population:</b>	273		
<b>Employees:</b>			
<b>Full Time:</b>	3		
<b>Part Time:</b>	10		
<b>Salaries Paid:</b>	\$51,361		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$36,694	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$134	\$1,148	\$618
Revenues During FY 20:	\$84,204	\$323,415	\$142,083
Expenditures During FY 20:	\$61,988	\$292,504	\$125,294
Per Capita Revenues:	\$308	\$822	\$377
Per Capita Expenditures:	\$227	\$729	\$331
Revenues over/under Expenditures:	\$22,216	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	73.94%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$45,833	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$168	\$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:	\$41,894	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$17,021	\$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:	<b>\$271,134</b>	\$424,313	\$27,154
Per Capita Debt:	<b>\$993</b>	\$985	\$78
General Obligation Debt over EAV:	<b>0.00%</b>	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$369,907</b>	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	<b>\$1,355</b>	\$2,568	\$1,178
Revenues During FY 20:	<b>\$205,898</b>	\$284,688	\$100,820
Expenditures During FY 20:	<b>\$230,264</b>	\$271,551	\$109,230
Per Capita Revenues:	<b>\$754</b>	\$749	\$268
Per Capita Expenses:	<b>\$843</b>	\$761	\$298
Operating Income (loss):	<b>(\$24,366)</b>	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	<b>155.74%</b>	445.15%	348.63%
Ending Retained Earnings for FY 20:	<b>\$358,618</b>	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	<b>\$1,314</b>	\$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

<b>Unit Name:</b>	Skokie Village		
<b>Unit Code:</b>	016/525/32	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2020		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$154,021,871		
<b>Equalized Assessed Valuation:</b>	\$2,776,378,150		
<b>Population:</b>	64,784		
<b>Employees:</b>			
<b>Full Time:</b>	334		
<b>Part Time:</b>	62		
<b>Salaries Paid:</b>	\$44,406,021		

Blended Component Units
Number Submitted = 2
Firefighters' 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:	<b>\$29,990,528</b>	\$27,800,701	\$24,888,202
Per Capita Beginning Fund Balance:	<b>\$463</b>	\$596	\$540
Revenues During FY 20:	<b>\$80,137,316</b>	\$60,579,564	\$47,380,144
Expenditures During FY 20:	<b>\$79,610,252</b>	\$57,527,047	\$42,674,104
Per Capita Revenues:	<b>\$1,237</b>	\$1,193	\$1,190
Per Capita Expenditures:	<b>\$1,229</b>	\$1,138	\$1,113
Revenues over/under Expenditures:	<b>\$527,064</b>	\$3,052,517	\$3,395,799
Ratio of Fund Balance to Expenditures:	<b>33.32%</b>	60.09%	57.63%
Ending Fund Balance for FY 20:	<b>\$26,527,879</b>	\$30,140,627	\$27,251,330
Per Capita Ending Fund Balance:	<b>\$409</b>	\$648	\$601
<b><u>Equity</u></b>	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$0</b>	\$0	\$0
Total Unreserved Funds:	<b>\$0</b>	\$0	\$0
<b><u>Net Assets</u></b>	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$12,701,317</b>	\$12,554,948	\$8,501,046
Total Unrestricted Net Assets:	<b>(\$146,030,953)</b>	(\$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:	<b>\$67,978,539</b>	\$143,864,744	\$80,183,022
Per Capita Debt:	<b>\$1,049</b>	\$2,700	\$1,962
General Obligation Debt over EAV:	<b>1.91%</b>	3.83%	2.50%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$56,059,479</b>	\$76,886,573	\$53,772,300
Per Capita Beginning Retained Earnings	<b>\$865</b>	\$1,532	\$1,269
Revenues During FY 20:	<b>\$14,958,160</b>	\$25,580,207	\$16,960,171
Expenditures During FY 20:	<b>\$10,774,848</b>	\$22,794,638	\$13,897,067
Per Capita Revenues:	<b>\$231</b>	\$492	\$359
Per Capita Expenses:	<b>\$166</b>	\$433	\$334
Operating Income (loss):	<b>\$4,183,312</b>	\$2,785,569	\$2,238,845
Ratio of Retained Earnings to Expenses:	<b>547.99%</b>	426.22%	397.41%
Ending Retained Earnings for FY 20:	<b>\$59,045,084</b>	\$78,893,253	\$57,287,887
Per Capita Ending Retained Earnings:	<b>\$911</b>	\$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

<b>Unit Name:</b>	Sleepy Hollow Village		
<b>Unit Code:</b>	045/085/32	<b>County:</b>	Kane
<b>Fiscal Year End:</b>	4/30/2020		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$3,476,292		
<b>Equalized Assessed Valuation:</b>	\$110,705,502		
<b>Population:</b>	3,304		
<b>Employees:</b>			
<b>Full Time:</b>		9	
<b>Part Time:</b>		12	
<b>Salaries Paid:</b>		\$947,443	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	<b>\$903,381</b>	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	<b>\$273</b>	\$755	\$535
Revenues During FY 20:	<b>\$2,042,551</b>	\$6,677,634	\$2,957,329
Expenditures During FY 20:	<b>\$1,650,754</b>	\$6,415,715	\$2,895,070
Per Capita Revenues:	<b>\$618</b>	\$932	\$750
Per Capita Expenditures:	<b>\$500</b>	\$882	\$717
Revenues over/under Expenditures:	<b>\$391,797</b>	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	<b>62.18%</b>	103.26%	80.78%
Ending Fund Balance for FY 20:	<b>\$1,026,381</b>	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	<b>\$311</b>	\$818	\$575

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$241,861</b>	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	<b>\$1,035,002</b>	(\$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:	<b>\$350,472</b>	\$14,887,139	\$3,078,846
Per Capita Debt:	<b>\$106</b>	\$1,854	\$836
General Obligation Debt over EAV:	<b>0.00%</b>	1.98%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$3,932,988</b>	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	<b>\$1,190</b>	\$1,794	\$1,388
Revenues During FY 20:	<b>\$974,970</b>	\$3,341,488	\$1,469,587
Expenditures During FY 20:	<b>\$945,045</b>	\$3,085,755	\$1,345,955
Per Capita Revenues:	<b>\$295</b>	\$549	\$411
Per Capita Expenses:	<b>\$286</b>	\$506	\$380
Operating Income (loss):	<b>\$29,925</b>	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	<b>419.34%</b>	394.51%	345.14%
Ending Retained Earnings for FY 20:	<b>\$3,962,913</b>	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	<b>\$1,199</b>	\$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

<b>Unit Name:</b>	Smithboro Village		
<b>Unit Code:</b>	003/040/32	<b>County:</b>	Bond
<b>Fiscal Year End:</b>	4/30/2020		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$174,363		
<b>Equalized Assessed Valuation:</b>	\$1,480,622		
<b>Population:</b>	200		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	7	
	<b>Salaries Paid:</b>	\$19,900	

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$89,460	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$447	\$1,148	\$618
Revenues During FY 20:	\$52,174	\$323,415	\$142,083
Expenditures During FY 20:	\$49,998	\$292,504	\$125,294
Per Capita Revenues:	\$261	\$822	\$377
Per Capita Expenditures:	\$250	\$729	\$331
Revenues over/under Expenditures:	\$2,176	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	179.94%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$89,968	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$450	\$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:	\$5,801	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$84,167	\$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:	<b>\$107,000</b>	\$424,313	\$27,154
Per Capita Debt:	<b>\$535</b>	\$985	\$78
General Obligation Debt over EAV:	<b>0.00%</b>	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$795,543</b>	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	<b>\$3,978</b>	\$2,568	\$1,178
Revenues During FY 20:	<b>\$58,804</b>	\$284,688	\$100,820
Expenditures During FY 20:	<b>\$88,554</b>	\$271,551	\$109,230
Per Capita Revenues:	<b>\$294</b>	\$749	\$268
Per Capita Expenses:	<b>\$443</b>	\$761	\$298
Operating Income (loss):	<b>(\$29,750)</b>	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	<b>866.66%</b>	445.15%	348.63%
Ending Retained Earnings for FY 20:	<b>\$767,461</b>	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	<b>\$3,837</b>	\$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

<b>Unit Name:</b>	Smithton Village		
<b>Unit Code:</b>	088/130/32	<b>County:</b>	St. Clair
<b>Fiscal Year End:</b>	4/30/2020		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$2,571,000		
<b>Equalized Assessed Valuation:</b>	\$84,577,497		
<b>Population:</b>	3,700		
<b>Employees:</b>			
<b>Full Time:</b>		16	
<b>Part Time:</b>		26	
<b>Salaries Paid:</b>	\$973,909		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	<b>\$2,684,564</b>	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	<b>\$726</b>	\$755	\$535
Revenues During FY 20:	<b>\$2,014,373</b>	\$6,677,634	\$2,957,329
Expenditures During FY 20:	<b>\$2,083,153</b>	\$6,415,715	\$2,895,070
Per Capita Revenues:	<b>\$544</b>	\$932	\$750
Per Capita Expenditures:	<b>\$563</b>	\$882	\$717
Revenues over/under Expenditures:	<b>(\$68,780)</b>	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	<b>121.59%</b>	103.26%	80.78%
Ending Fund Balance for FY 20:	<b>\$2,532,852</b>	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	<b>\$685</b>	\$818	\$575

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$332,006</b>	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	<b>\$2,200,846</b>	(\$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:	<b>\$3,806,579</b>	\$14,887,139	\$3,078,846
Per Capita Debt:	<b>\$1,029</b>	\$1,854	\$836
General Obligation Debt over EAV:	<b>0.00%</b>	1.98%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$4,032,503</b>	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	<b>\$1,090</b>	\$1,794	\$1,388
Revenues During FY 20:	<b>\$1,312,029</b>	\$3,341,488	\$1,469,587
Expenditures During FY 20:	<b>\$1,517,313</b>	\$3,085,755	\$1,345,955
Per Capita Revenues:	<b>\$355</b>	\$549	\$411
Per Capita Expenses:	<b>\$410</b>	\$506	\$380
Operating Income (loss):	<b>(\$205,284)</b>	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	<b>257.70%</b>	394.51%	345.14%
Ending Retained Earnings for FY 20:	<b>\$3,910,151</b>	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	<b>\$1,057</b>	\$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

<b>Unit Name:</b>	Somonauk Village		
<b>Unit Code:</b>	019/060/32	<b>County:</b>	DeKalb
<b>Fiscal Year End:</b>	4/30/2020		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$5,211,238		
<b>Equalized Assessed Valuation:</b>	\$38,505,879		
<b>Population:</b>	1,882		
<b>Employees:</b>			
<b>Full Time:</b>	7		
<b>Part Time:</b>	8		
<b>Salaries Paid:</b>	\$465,246		

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$2,334,033	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$1,240	\$755	\$535
Revenues During FY 20:	\$1,200,197	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$797,910	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$638	\$932	\$750
Per Capita Expenditures:	\$424	\$882	\$717
Revenues over/under Expenditures:	\$402,287	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	317.56%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$2,533,868	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$1,346	\$818	\$575

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$199,815	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$2,998,182	(\$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:	<b>\$841,267</b>	\$14,887,139	\$3,078,846
Per Capita Debt:	<b>\$447</b>	\$1,854	\$836
General Obligation Debt over EAV:	<b>2.18%</b>	1.98%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$6,566,838</b>	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	<b>\$3,489</b>	\$1,794	\$1,388
Revenues During FY 20:	<b>\$553,169</b>	\$3,341,488	\$1,469,587
Expenditures During FY 20:	<b>\$466,469</b>	\$3,085,755	\$1,345,955
Per Capita Revenues:	<b>\$294</b>	\$549	\$411
Per Capita Expenses:	<b>\$248</b>	\$506	\$380
Operating Income (loss):	<b>\$86,700</b>	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	<b>1,424.96%</b>	394.51%	345.14%
Ending Retained Earnings for FY 20:	<b>\$6,647,000</b>	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	<b>\$3,532</b>	\$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

<b>Unit Name:</b>	Sorento Village		
<b>Unit Code:</b>	003/045/32	<b>County:</b>	Bond
<b>Fiscal Year End:</b>	4/30/2020		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,257,304		
<b>Equalized Assessed Valuation:</b>	\$2,057,128		
<b>Population:</b>	470		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	11		
<b>Salaries Paid:</b>	\$77,677		

#### 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:	\$171,027	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$364	\$1,148	\$618
Revenues During FY 20:	\$164,100	\$323,415	\$142,083
Expenditures During FY 20:	\$171,814	\$292,504	\$125,294
Per Capita Revenues:	\$349	\$822	\$377
Per Capita Expenditures:	\$366	\$729	\$331
Revenues over/under Expenditures:	(\$7,714)	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	98.86%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$169,851	\$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:	\$41,793	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$128,058	\$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:	<b>\$0</b>	\$424,313	\$27,154
Per Capita Debt:	<b>\$0</b>	\$985	\$78
General Obligation Debt over EAV:	<b>0.00%</b>	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$747,277</b>	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	<b>\$1,590</b>	\$2,568	\$1,178
Revenues During FY 20:	<b>\$635,637</b>	\$284,688	\$100,820
Expenditures During FY 20:	<b>\$249,081</b>	\$271,551	\$109,230
Per Capita Revenues:	<b>\$1,352</b>	\$749	\$268
Per Capita Expenses:	<b>\$530</b>	\$761	\$298
Operating Income (loss):	<b>\$386,556</b>	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	<b>452.58%</b>	445.15%	348.63%
Ending Retained Earnings for FY 20:	<b>\$1,127,295</b>	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	<b>\$2,399</b>	\$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

<b>Unit Name:</b>	South Barrington Village		
<b>Unit Code:</b>	016/530/32	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2020		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$9,194,000		
<b>Equalized Assessed Valuation:</b>	\$494,967,795		
<b>Population:</b>	4,565		
<b>Employees:</b>			
<b>Full Time:</b>	28		
<b>Part Time:</b>	7		
<b>Salaries Paid:</b>	\$2,727,400		

#### 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:	<b>\$3,083,616</b>	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	<b>\$675</b>	\$755	\$535
Revenues During FY 20:	<b>\$7,136,012</b>	\$6,677,634	\$2,957,329
Expenditures During FY 20:	<b>\$5,957,615</b>	\$6,415,715	\$2,895,070
Per Capita Revenues:	<b>\$1,563</b>	\$932	\$750
Per Capita Expenditures:	<b>\$1,305</b>	\$882	\$717
Revenues over/under Expenditures:	<b>\$1,178,397</b>	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	<b>49.30%</b>	103.26%	80.78%
Ending Fund Balance for FY 20:	<b>\$2,937,013</b>	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	<b>\$643</b>	\$818	\$575

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$164,112</b>	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	<b>\$1,519,977</b>	(\$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:	<b>\$0</b>	\$14,887,139	\$3,078,846
Per Capita Debt:	<b>\$0</b>	\$1,854	\$836
General Obligation Debt over EAV:	<b>0.00%</b>	1.98%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$10,790,569</b>	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	<b>\$2,364</b>	\$1,794	\$1,388
Revenues During FY 20:	<b>\$571,898</b>	\$3,341,488	\$1,469,587
Expenditures During FY 20:	<b>\$778,173</b>	\$3,085,755	\$1,345,955
Per Capita Revenues:	<b>\$125</b>	\$549	\$411
Per Capita Expenses:	<b>\$170</b>	\$506	\$380
Operating Income (loss):	<b>(\$206,275)</b>	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	<b>1,360.15%</b>	394.51%	345.14%
Ending Retained Earnings for FY 20:	<b>\$10,584,294</b>	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	<b>\$2,319</b>	\$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

<b>Unit Name:</b>	South Beloit City
<b>Unit Code:</b>	101/050/30
<b>County:</b>	Winnebago
<b>Fiscal Year End:</b>	12/31/2020
<b>Accounting Method:</b>	Modified Accrual
<b>Appropriation or Budget:</b>	\$12,219,550
<b>Equalized Assessed Valuation:</b>	\$127,584,837
<b>Population:</b>	7,892
<b>Employees:</b>	
<b>Full Time:</b>	29
<b>Part Time:</b>	37
<b>Salaries Paid:</b>	\$2,376,449

<b>Blended Component Units</b>

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	<b>\$4,857,079</b>	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	<b>\$615</b>	\$755	\$535
Revenues During FY 20:	<b>\$7,323,976</b>	\$6,677,634	\$2,957,329
Expenditures During FY 20:	<b>\$6,695,428</b>	\$6,415,715	\$2,895,070
Per Capita Revenues:	<b>\$928</b>	\$932	\$750
Per Capita Expenditures:	<b>\$848</b>	\$882	\$717
Revenues over/under Expenditures:	<b>\$628,548</b>	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	<b>72.06%</b>	103.26%	80.78%
Ending Fund Balance for FY 20:	<b>\$4,824,627</b>	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	<b>\$611</b>	\$818	\$575

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,196,519</b>	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	<b>\$863,031</b>	(\$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:	<b>\$30,892,964</b>	\$14,887,139	\$3,078,846
Per Capita Debt:	<b>\$3,914</b>	\$1,854	\$836
General Obligation Debt over EAV:	<b>0.00%</b>	1.98%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$11,504,851</b>	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	<b>\$1,458</b>	\$1,794	\$1,388
Revenues During FY 20:	<b>\$3,048,496</b>	\$3,341,488	\$1,469,587
Expenditures During FY 20:	<b>\$1,297,141</b>	\$3,085,755	\$1,345,955
Per Capita Revenues:	<b>\$386</b>	\$549	\$411
Per Capita Expenses:	<b>\$164</b>	\$506	\$380
Operating Income (loss):	<b>\$1,751,355</b>	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	<b>1,021.96%</b>	394.51%	345.14%
Ending Retained Earnings for FY 20:	<b>\$13,256,206</b>	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	<b>\$1,680</b>	\$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

<b>Unit Name:</b>	South Chicago Heights Village		
<b>Unit Code:</b>	016/535/32	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	12/31/2020		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$10,042,175		
<b>Equalized Assessed Valuation:</b>	\$65,901,135		
<b>Population:</b>	4,139		
<b>Employees:</b>			
<b>Full Time:</b>	26		
<b>Part Time:</b>	67		
<b>Salaries Paid:</b>	\$2,238,000		

#### Blended Component Units

Number Submitted = 2  
Firefighters' Pension Fund  
Police Pension Fund

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$4,674,997	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$1,129	\$755	\$535
Revenues During FY 20:	\$6,808,560	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$5,481,139	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$1,645	\$932	\$750
Per Capita Expenditures:	\$1,324	\$882	\$717
Revenues over/under Expenditures:	\$1,327,421	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	109.48%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$6,000,843	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$1,450	\$818	\$575

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,837,567	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	(\$10,607,676)	(\$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:	<b>\$3,384,123</b>	\$14,887,139	\$3,078,846
Per Capita Debt:	<b>\$818</b>	\$1,854	\$836
General Obligation Debt over EAV:	<b>2.89%</b>	1.98%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$1,320,407</b>	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	<b>\$319</b>	\$1,794	\$1,388
Revenues During FY 20:	<b>\$1,439,977</b>	\$3,341,488	\$1,469,587
Expenditures During FY 20:	<b>\$1,470,048</b>	\$3,085,755	\$1,345,955
Per Capita Revenues:	<b>\$348</b>	\$549	\$411
Per Capita Expenses:	<b>\$355</b>	\$506	\$380
Operating Income (loss):	<b>(\$30,071)</b>	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	<b>82.93%</b>	394.51%	345.14%
Ending Retained Earnings for FY 20:	<b>\$1,219,111</b>	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	<b>\$295</b>	\$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

<b>Unit Name:</b>	South Elgin Village		
<b>Unit Code:</b>	045/090/32	<b>County:</b>	Kane
<b>Fiscal Year End:</b>	4/30/2020		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$33,469,661		
<b>Equalized Assessed Valuation:</b>	\$697,151,872		
<b>Population:</b>	24,755		
<b>Employees:</b>			
	<b>Full Time:</b>	82	
	<b>Part Time:</b>	37	
	<b>Salaries Paid:</b>	\$7,465,769	

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:	<b>\$13,235,700</b>	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	<b>\$535</b>	\$755	\$535
Revenues During FY 20:	<b>\$16,445,150</b>	\$6,677,634	\$2,957,329
Expenditures During FY 20:	<b>\$16,203,634</b>	\$6,415,715	\$2,895,070
Per Capita Revenues:	<b>\$664</b>	\$932	\$750
Per Capita Expenditures:	<b>\$655</b>	\$882	\$717
Revenues over/under Expenditures:	<b>\$241,516</b>	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	<b>88.86%</b>	103.26%	80.78%
Ending Fund Balance for FY 20:	<b>\$14,398,488</b>	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	<b>\$582</b>	\$818	\$575

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$8,378,143</b>	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	<b>(\$814,105)</b>	(\$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:	<b>\$25,906,984</b>	\$14,887,139	\$3,078,846
Per Capita Debt:	<b>\$1,047</b>	\$1,854	\$836
General Obligation Debt over EAV:	<b>0.00%</b>	1.98%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$26,439,923</b>	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	<b>\$1,068</b>	\$1,794	\$1,388
Revenues During FY 20:	<b>\$8,846,065</b>	\$3,341,488	\$1,469,587
Expenditures During FY 20:	<b>\$7,944,896</b>	\$3,085,755	\$1,345,955
Per Capita Revenues:	<b>\$357</b>	\$549	\$411
Per Capita Expenses:	<b>\$321</b>	\$506	\$380
Operating Income (loss):	<b>\$901,169</b>	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	<b>323.01%</b>	394.51%	345.14%
Ending Retained Earnings for FY 20:	<b>\$25,662,894</b>	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	<b>\$1,037</b>	\$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

<b>Unit Name:</b>	South Holland Village		
<b>Unit Code:</b>	016/540/32	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2020		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$47,596,035		
<b>Equalized Assessed Valuation:</b>	\$361,899,570		
<b>Population:</b>	21,817		
<b>Employees:</b>			
<b>Full Time:</b>		195	
<b>Part Time:</b>		86	
<b>Salaries Paid:</b>		\$14,068,191	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	<b>\$8,672,730</b>	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	<b>\$398</b>	\$755	\$535
Revenues During FY 20:	<b>\$28,919,643</b>	\$6,677,634	\$2,957,329
Expenditures During FY 20:	<b>\$28,080,959</b>	\$6,415,715	\$2,895,070
Per Capita Revenues:	<b>\$1,326</b>	\$932	\$750
Per Capita Expenditures:	<b>\$1,287</b>	\$882	\$717
Revenues over/under Expenditures:	<b>\$838,684</b>	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	<b>33.82%</b>	103.26%	80.78%
Ending Fund Balance for FY 20:	<b>\$9,497,580</b>	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	<b>\$435</b>	\$818	\$575

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$13,070,005</b>	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	<b>(\$26,916,646)</b>	(\$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:	<b>\$18,647,149</b>	\$14,887,139	\$3,078,846
Per Capita Debt:	<b>\$855</b>	\$1,854	\$836
General Obligation Debt over EAV:	<b>4.45%</b>	1.98%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$8,581,708</b>	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	<b>\$393</b>	\$1,794	\$1,388
Revenues During FY 20:	<b>\$5,992,931</b>	\$3,341,488	\$1,469,587
Expenditures During FY 20:	<b>\$5,870,474</b>	\$3,085,755	\$1,345,955
Per Capita Revenues:	<b>\$275</b>	\$549	\$411
Per Capita Expenses:	<b>\$269</b>	\$506	\$380
Operating Income (loss):	<b>\$122,457</b>	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	<b>148.27%</b>	394.51%	345.14%
Ending Retained Earnings for FY 20:	<b>\$8,704,165</b>	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	<b>\$399</b>	\$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

<b>Unit Name:</b>	South Jacksonville Village		
<b>Unit Code:</b>	069/045/32	<b>County:</b>	Morgan
<b>Fiscal Year End:</b>	4/30/2020		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$4,761,579		
<b>Equalized Assessed Valuation:</b>	\$43,806,574		
<b>Population:</b>	3,331		
<b>Employees:</b>			
<b>Full Time:</b>		14	
<b>Part Time:</b>		12	
<b>Salaries Paid:</b>		\$806,807	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	<b>\$2,392,558</b>	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	<b>\$718</b>	\$755	\$535
Revenues During FY 20:	<b>\$2,578,641</b>	\$6,677,634	\$2,957,329
Expenditures During FY 20:	<b>\$2,638,879</b>	\$6,415,715	\$2,895,070
Per Capita Revenues:	<b>\$774</b>	\$932	\$750
Per Capita Expenditures:	<b>\$792</b>	\$882	\$717
Revenues over/under Expenditures:	<b>(\$60,238)</b>	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	<b>88.38%</b>	103.26%	80.78%
Ending Fund Balance for FY 20:	<b>\$2,332,320</b>	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	<b>\$700</b>	\$818	\$575

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$2,151,290</b>	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	<b>\$1,401,629</b>	(\$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:	<b>\$839,932</b>	\$14,887,139	\$3,078,846
Per Capita Debt:	<b>\$252</b>	\$1,854	\$836
General Obligation Debt over EAV:	<b>0.00%</b>	1.98%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$4,810,839</b>	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	<b>\$1,444</b>	\$1,794	\$1,388
Revenues During FY 20:	<b>\$1,284,531</b>	\$3,341,488	\$1,469,587
Expenditures During FY 20:	<b>\$1,417,285</b>	\$3,085,755	\$1,345,955
Per Capita Revenues:	<b>\$386</b>	\$549	\$411
Per Capita Expenses:	<b>\$425</b>	\$506	\$380
Operating Income (loss):	<b>(\$132,754)</b>	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	<b>330.07%</b>	394.51%	345.14%
Ending Retained Earnings for FY 20:	<b>\$4,678,085</b>	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	<b>\$1,404</b>	\$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

<b>Unit Name:</b>	South Pekin Village		
<b>Unit Code:</b>	090/075/32	<b>County:</b>	Tazewell
<b>Fiscal Year End:</b>	4/30/2020		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$909,435		
<b>Equalized Assessed Valuation:</b>	\$8,481,995		
<b>Population:</b>	1,093		
<b>Employees:</b>			
<b>Full Time:</b>	6		
<b>Part Time:</b>	12		
<b>Salaries Paid:</b>	\$242,388		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$255,647	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$234	\$755	\$535
Revenues During FY 20:	\$563,598	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$656,241	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$516	\$932	\$750
Per Capita Expenditures:	\$600	\$882	\$717
Revenues over/under Expenditures:	(\$92,643)	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	44.84%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$294,270	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$269	\$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:	\$169,758	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$124,512	(\$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:	<b>\$816,888</b>	\$14,887,139	\$3,078,846
Per Capita Debt:	<b>\$747</b>	\$1,854	\$836
General Obligation Debt over EAV:	<b>0.00%</b>	1.98%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$2,501,487</b>	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	<b>\$2,289</b>	\$1,794	\$1,388
Revenues During FY 20:	<b>\$370,219</b>	\$3,341,488	\$1,469,587
Expenditures During FY 20:	<b>\$397,677</b>	\$3,085,755	\$1,345,955
Per Capita Revenues:	<b>\$339</b>	\$549	\$411
Per Capita Expenses:	<b>\$364</b>	\$506	\$380
Operating Income (loss):	<b>(\$27,458)</b>	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	<b>619.97%</b>	394.51%	345.14%
Ending Retained Earnings for FY 20:	<b>\$2,465,462</b>	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	<b>\$2,256</b>	\$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

<b>Unit Name:</b>	South Roxana Village		
<b>Unit Code:</b>	057/110/32	<b>County:</b>	Madison
<b>Fiscal Year End:</b>	4/30/2020		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$2,567,785		
<b>Equalized Assessed Valuation:</b>	\$14,923,740		
<b>Population:</b>	2,200		
<b>Employees:</b>			
<b>Full Time:</b>	7		
<b>Part Time:</b>	13		
<b>Salaries Paid:</b>	\$525,704		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	<b>\$491,238</b>	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	<b>\$223</b>	\$755	\$535
Revenues During FY 20:	<b>\$1,214,581</b>	\$6,677,634	\$2,957,329
Expenditures During FY 20:	<b>\$1,117,574</b>	\$6,415,715	\$2,895,070
Per Capita Revenues:	<b>\$552</b>	\$932	\$750
Per Capita Expenditures:	<b>\$508</b>	\$882	\$717
Revenues over/under Expenditures:	<b>\$97,007</b>	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	<b>58.81%</b>	103.26%	80.78%
Ending Fund Balance for FY 20:	<b>\$657,195</b>	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	<b>\$299</b>	\$818	\$575

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$398,155</b>	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	<b>\$123,098</b>	(\$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:	<b>\$1,773</b>	\$14,887,139	\$3,078,846
Per Capita Debt:	<b>\$1</b>	\$1,854	\$836
General Obligation Debt over EAV:	<b>0.00%</b>	1.98%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$443,724</b>	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	<b>\$202</b>	\$1,794	\$1,388
Revenues During FY 20:	<b>\$613,328</b>	\$3,341,488	\$1,469,587
Expenditures During FY 20:	<b>\$868,431</b>	\$3,085,755	\$1,345,955
Per Capita Revenues:	<b>\$279</b>	\$549	\$411
Per Capita Expenses:	<b>\$395</b>	\$506	\$380
Operating Income (loss):	<b>(\$255,103)</b>	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	<b>13.78%</b>	394.51%	345.14%
Ending Retained Earnings for FY 20:	<b>\$119,672</b>	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	<b>\$54</b>	\$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

<b>Unit Name:</b>	South Wilmington Village		
<b>Unit Code:</b>	032/070/32	<b>County:</b>	Grundy
<b>Fiscal Year End:</b>	4/30/2020		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$2,664,271		
<b>Equalized Assessed Valuation:</b>	\$10,856,012		
<b>Population:</b>	648		
<b>Employees:</b>			
<b>Full Time:</b>	4		
<b>Part Time:</b>	9		
<b>Salaries Paid:</b>	\$83,015		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$631,399	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$974	\$1,148	\$618
Revenues During FY 20:	\$522,014	\$323,415	\$142,083
Expenditures During FY 20:	\$539,691	\$292,504	\$125,294
Per Capita Revenues:	\$806	\$822	\$377
Per Capita Expenditures:	\$833	\$729	\$331
Revenues over/under Expenditures:	(\$17,677)	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	90.16%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$486,608	\$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:	\$136,757	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$349,851	\$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:	<b>\$377,479</b>	\$424,313	\$27,154
Per Capita Debt:	<b>\$583</b>	\$985	\$78
General Obligation Debt over EAV:	<b>0.00%</b>	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$302,350</b>	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	<b>\$467</b>	\$2,568	\$1,178
Revenues During FY 20:	<b>\$569,387</b>	\$284,688	\$100,820
Expenditures During FY 20:	<b>\$493,404</b>	\$271,551	\$109,230
Per Capita Revenues:	<b>\$879</b>	\$749	\$268
Per Capita Expenses:	<b>\$761</b>	\$761	\$298
Operating Income (loss):	<b>\$75,983</b>	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	<b>102.44%</b>	445.15%	348.63%
Ending Retained Earnings for FY 20:	<b>\$505,447</b>	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	<b>\$780</b>	\$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

<b>Unit Name:</b>	Southern View Village		
<b>Unit Code:</b>	083/110/32	<b>County:</b>	Sangamon
<b>Fiscal Year End:</b>	5/31/2020		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,565,350		
<b>Equalized Assessed Valuation:</b>	\$21,779,387		
<b>Population:</b>	1,642		
<b>Employees:</b>			
<b>Full Time:</b>	7		
<b>Part Time:</b>	15		
<b>Salaries Paid:</b>	\$436,841		

#### 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:	\$611,551	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$372	\$755	\$535
Revenues During FY 20:	\$1,171,009	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$1,209,487	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$713	\$932	\$750
Per Capita Expenditures:	\$737	\$882	\$717
Revenues over/under Expenditures:	(\$38,478)	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	69.54%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$841,073	\$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:	\$230,836	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$610,237	(\$7,215,508)	\$259,724

# FISCAL YEAR 2020



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	<b>\$268,000</b>	\$14,887,139	\$3,078,846
Per Capita Debt:	<b>\$163</b>	\$1,854	\$836
General Obligation Debt over EAV:	<b>0.00%</b>	1.98%	0.00%

#### Enterprise Funds

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

<b>Unit Name:</b>	Sparland Village		
<b>Unit Code:</b>	059/025/32	<b>County:</b>	Marshall
<b>Fiscal Year End:</b>	4/30/2020		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$425,190		
<b>Equalized Assessed Valuation:</b>	\$2,949,322		
<b>Population:</b>	406		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	11		
<b>Salaries Paid:</b>	\$42,879		

<b>Blended Component Units</b>

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$74,981	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$185	\$1,148	\$618
Revenues During FY 20:	\$142,698	\$323,415	\$142,083
Expenditures During FY 20:	\$131,793	\$292,504	\$125,294
Per Capita Revenues:	\$351	\$822	\$377
Per Capita Expenditures:	\$325	\$729	\$331
Revenues over/under Expenditures:	\$10,905	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	63.99%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$84,329	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$208	\$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:	\$62,213	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$22,116	\$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:	<b>\$18,704</b>	\$424,313	\$27,154
Per Capita Debt:	<b>\$46</b>	\$985	\$78
General Obligation Debt over EAV:	<b>0.00%</b>	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$693,217</b>	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	<b>\$1,707</b>	\$2,568	\$1,178
Revenues During FY 20:	<b>\$133,575</b>	\$284,688	\$100,820
Expenditures During FY 20:	<b>\$126,129</b>	\$271,551	\$109,230
Per Capita Revenues:	<b>\$329</b>	\$749	\$268
Per Capita Expenses:	<b>\$311</b>	\$761	\$298
Operating Income (loss):	<b>\$7,446</b>	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	<b>556.75%</b>	445.15%	348.63%
Ending Retained Earnings for FY 20:	<b>\$702,220</b>	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	<b>\$1,730</b>	\$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

<b>Unit Name:</b>	Sparta City		
<b>Unit Code:</b>	079/065/30	<b>County:</b>	Randolph
<b>Fiscal Year End:</b>	3/31/2020		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$8,792,854		
<b>Equalized Assessed Valuation:</b>	\$53,864,866		
<b>Population:</b>	4,272		
<b>Employees:</b>			
<b>Full Time:</b>		32	
<b>Part Time:</b>		94	
<b>Salaries Paid:</b>		\$2,206,620	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	<b>\$7,923,271</b>	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	<b>\$1,855</b>	\$755	\$535
Revenues During FY 20:	<b>\$6,310,071</b>	\$6,677,634	\$2,957,329
Expenditures During FY 20:	<b>\$5,479,648</b>	\$6,415,715	\$2,895,070
Per Capita Revenues:	<b>\$1,477</b>	\$932	\$750
Per Capita Expenditures:	<b>\$1,283</b>	\$882	\$717
Revenues over/under Expenditures:	<b>\$830,423</b>	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	<b>158.30%</b>	103.26%	80.78%
Ending Fund Balance for FY 20:	<b>\$8,674,132</b>	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	<b>\$2,030</b>	\$818	\$575

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,389,667</b>	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	<b>\$5,830,998</b>	(\$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:	<b>\$24,856,156</b>	\$14,887,139	\$3,078,846
Per Capita Debt:	<b>\$5,818</b>	\$1,854	\$836
General Obligation Debt over EAV:	<b>19.60%</b>	1.98%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$6,967,068</b>	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	<b>\$1,631</b>	\$1,794	\$1,388
Revenues During FY 20:	<b>\$2,848,576</b>	\$3,341,488	\$1,469,587
Expenditures During FY 20:	<b>\$3,034,738</b>	\$3,085,755	\$1,345,955
Per Capita Revenues:	<b>\$667</b>	\$549	\$411
Per Capita Expenses:	<b>\$710</b>	\$506	\$380
Operating Income (loss):	<b>(\$186,162)</b>	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	<b>234.72%</b>	394.51%	345.14%
Ending Retained Earnings for FY 20:	<b>\$7,123,120</b>	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	<b>\$1,667</b>	\$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

<b>Unit Name:</b>	Spaulding Village		
<b>Unit Code:</b>	083/115/32	<b>County:</b>	Sangamon
<b>Fiscal Year End:</b>	5/31/2020		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$685,100		
<b>Equalized Assessed Valuation:</b>	\$16,382,765		
<b>Population:</b>	873		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	18		
<b>Salaries Paid:</b>	\$95,874		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$298,995	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$342	\$1,148	\$618
Revenues During FY 20:	\$306,849	\$323,415	\$142,083
Expenditures During FY 20:	\$337,577	\$292,504	\$125,294
Per Capita Revenues:	\$351	\$822	\$377
Per Capita Expenditures:	\$387	\$729	\$331
Revenues over/under Expenditures:	(\$30,728)	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	89.71%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$302,839	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$347	\$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:	\$89,839	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$213,000	\$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:	<b>\$23,613</b>	\$424,313	\$27,154
Per Capita Debt:	<b>\$27</b>	\$985	\$78
General Obligation Debt over EAV:	<b>0.00%</b>	0.25%	0.00%

#### Enterprise Funds

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

<b>Unit Name:</b>	Spillertown Village		
<b>Unit Code:</b>	100/075/32	<b>County:</b>	Williamson
<b>Fiscal Year End:</b>	4/30/2020		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$182,961		
<b>Equalized Assessed Valuation:</b>	\$3,468,976		
<b>Population:</b>	220		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	6		
<b>Salaries Paid:</b>	\$4,376		

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$54,301	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$247	\$1,148	\$618
Revenues During FY 20:	\$114,672	\$323,415	\$142,083
Expenditures During FY 20:	\$120,953	\$292,504	\$125,294
Per Capita Revenues:	\$521	\$822	\$377
Per Capita Expenditures:	\$550	\$729	\$331
Revenues over/under Expenditures:	(\$6,281)	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	39.70%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$48,020	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$218	\$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:	\$12,126	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$35,894	\$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:	<b>\$0</b>	\$424,313	\$27,154
Per Capita Debt:	<b>\$0</b>	\$985	\$78
General Obligation Debt over EAV:	<b>0.00%</b>	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$357,461</b>	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	<b>\$1,625</b>	\$2,568	\$1,178
Revenues During FY 20:	<b>\$0</b>	\$284,688	\$100,820
Expenditures During FY 20:	<b>\$62,008</b>	\$271,551	\$109,230
Per Capita Revenues:	<b>\$0</b>	\$749	\$268
Per Capita Expenses:	<b>\$282</b>	\$761	\$298
Operating Income (loss):	<b>(\$62,008)</b>	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	<b>476.48%</b>	445.15%	348.63%
Ending Retained Earnings for FY 20:	<b>\$295,453</b>	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	<b>\$1,343</b>	\$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

<b>Unit Name:</b>	Spring Bay Village		
<b>Unit Code:</b>	102/070/32	<b>County:</b>	Woodford
<b>Fiscal Year End:</b>	6/1/2020		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$278,088		
<b>Equalized Assessed Valuation:</b>	\$5,704,209		
<b>Population:</b>	500		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	10		
<b>Salaries Paid:</b>	\$9,430		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$88,507	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$177	\$1,148	\$618
Revenues During FY 20:	\$103,189	\$323,415	\$142,083
Expenditures During FY 20:	\$101,834	\$292,504	\$125,294
Per Capita Revenues:	\$206	\$822	\$377
Per Capita Expenditures:	\$204	\$729	\$331
Revenues over/under Expenditures:	\$1,355	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	88.24%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$89,862	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$180	\$1,241	\$667

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$8,339	\$0
Total Unreserved Funds:	\$89,862	\$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:	<b>\$0</b>	\$424,313	\$27,154
Per Capita Debt:	<b>\$0</b>	\$985	\$78
General Obligation Debt over EAV:	<b>0.00%</b>	0.25%	0.00%

#### Enterprise Funds

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

<b>Unit Name:</b>	Spring Grove Village		
<b>Unit Code:</b>	063/100/32	<b>County:</b>	Mchenry
<b>Fiscal Year End:</b>	4/30/2020		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$4,918,346		
<b>Equalized Assessed Valuation:</b>	\$198,571,459		
<b>Population:</b>	5,778		
<b>Employees:</b>			
<b>Full Time:</b>	17		
<b>Part Time:</b>	12		
<b>Salaries Paid:</b>	\$1,170,640		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$4,060,624	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$703	\$755	\$535
Revenues During FY 20:	\$3,708,416	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$3,402,442	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$642	\$932	\$750
Per Capita Expenditures:	\$589	\$882	\$717
Revenues over/under Expenditures:	\$305,974	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	121.74%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$4,142,148	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$717	\$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:	\$1,942,844	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	(\$1,198,573)	(\$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:	<b>\$493,886</b>	\$14,887,139	\$3,078,846
Per Capita Debt:	<b>\$85</b>	\$1,854	\$836
General Obligation Debt over EAV:	<b>0.00%</b>	1.98%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$3,105,104</b>	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	<b>\$537</b>	\$1,794	\$1,388
Revenues During FY 20:	<b>\$336,931</b>	\$3,341,488	\$1,469,587
Expenditures During FY 20:	<b>\$285,592</b>	\$3,085,755	\$1,345,955
Per Capita Revenues:	<b>\$58</b>	\$549	\$411
Per Capita Expenses:	<b>\$49</b>	\$506	\$380
Operating Income (loss):	<b>\$51,339</b>	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	<b>1,121.49%</b>	394.51%	345.14%
Ending Retained Earnings for FY 20:	<b>\$3,202,893</b>	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	<b>\$554</b>	\$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

<b>Unit Name:</b>	Spring Valley City		
<b>Unit Code:</b>	006/105/30	<b>County:</b>	Bureau
<b>Fiscal Year End:</b>	4/30/2020		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$11,403,750		
<b>Equalized Assessed Valuation:</b>	\$67,542,883		
<b>Population:</b>	5,499		
<b>Employees:</b>			
<b>Full Time:</b>	29		
<b>Part Time:</b>	120		
<b>Salaries Paid:</b>	\$1,759,462		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	<b>\$1,648,582</b>	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	<b>\$300</b>	\$755	\$535
Revenues During FY 20:	<b>\$4,092,017</b>	\$6,677,634	\$2,957,329
Expenditures During FY 20:	<b>\$3,611,996</b>	\$6,415,715	\$2,895,070
Per Capita Revenues:	<b>\$744</b>	\$932	\$750
Per Capita Expenditures:	<b>\$657</b>	\$882	\$717
Revenues over/under Expenditures:	<b>\$480,021</b>	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	<b>55.15%</b>	103.26%	80.78%
Ending Fund Balance for FY 20:	<b>\$1,992,148</b>	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	<b>\$362</b>	\$818	\$575

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,788,732</b>	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	<b>(\$5,754,545)</b>	(\$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:	<b>\$5,116,188</b>	\$14,887,139	\$3,078,846
Per Capita Debt:	<b>\$930</b>	\$1,854	\$836
General Obligation Debt over EAV:	<b>0.58%</b>	1.98%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$21,444,082</b>	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	<b>\$3,900</b>	\$1,794	\$1,388
Revenues During FY 20:	<b>\$2,541,673</b>	\$3,341,488	\$1,469,587
Expenditures During FY 20:	<b>\$2,456,456</b>	\$3,085,755	\$1,345,955
Per Capita Revenues:	<b>\$462</b>	\$549	\$411
Per Capita Expenses:	<b>\$447</b>	\$506	\$380
Operating Income (loss):	<b>\$85,217</b>	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	<b>880.10%</b>	394.51%	345.14%
Ending Retained Earnings for FY 20:	<b>\$21,619,299</b>	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	<b>\$3,931</b>	\$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

<b>Unit Name:</b>	Springerton Village		
<b>Unit Code:</b>	097/050/32	<b>County:</b>	White
<b>Fiscal Year End:</b>	4/30/2020		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$106,944		
<b>Equalized Assessed Valuation:</b>	\$769,074		
<b>Population:</b>	106		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	4		
<b>Salaries Paid:</b>	\$17,100		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$61,509	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$580	\$1,148	\$618
Revenues During FY 20:	\$22,461	\$323,415	\$142,083
Expenditures During FY 20:	\$15,712	\$292,504	\$125,294
Per Capita Revenues:	\$212	\$822	\$377
Per Capita Expenditures:	\$148	\$729	\$331
Revenues over/under Expenditures:	\$6,749	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	461.91%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$72,575	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$685	\$1,241	\$667

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$40,029	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$30,391	\$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:	<b>\$64,012</b>	\$424,313	\$27,154
Per Capita Debt:	<b>\$604</b>	\$985	\$78
General Obligation Debt over EAV:	<b>0.00%</b>	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$680,467</b>	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	<b>\$6,420</b>	\$2,568	\$1,178
Revenues During FY 20:	<b>\$79,208</b>	\$284,688	\$100,820
Expenditures During FY 20:	<b>\$91,232</b>	\$271,551	\$109,230
Per Capita Revenues:	<b>\$747</b>	\$749	\$268
Per Capita Expenses:	<b>\$861</b>	\$761	\$298
Operating Income (loss):	<b>(\$12,024)</b>	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	<b>727.89%</b>	445.15%	348.63%
Ending Retained Earnings for FY 20:	<b>\$664,070</b>	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	<b>\$6,265</b>	\$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

<b>Unit Name:</b>	Springfield City		
<b>Unit Code:</b>	083/120/30	<b>County:</b>	Sangamon
<b>Fiscal Year End:</b>	2/28/2020		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$554,418,645		
<b>Equalized Assessed Valuation:</b>	\$2,452,965,521		
<b>Population:</b>	114,230		
<b>Employees:</b>			
	<b>Full Time:</b>	1,376	
	<b>Part Time:</b>	3	
	<b>Salaries Paid:</b>	\$112,354,172	

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:	<b>\$26,883,566</b>	\$27,800,701	\$24,888,202
Per Capita Beginning Fund Balance:	<b>\$235</b>	\$596	\$540
Revenues During FY 20:	<b>\$146,315,575</b>	\$60,579,564	\$47,380,144
Expenditures During FY 20:	<b>\$144,498,839</b>	\$57,527,047	\$42,674,104
Per Capita Revenues:	<b>\$1,281</b>	\$1,193	\$1,190
Per Capita Expenditures:	<b>\$1,265</b>	\$1,138	\$1,113
Revenues over/under Expenditures:	<b>\$1,816,736</b>	\$3,052,517	\$3,395,799
Ratio of Fund Balance to Expenditures:	<b>24.91%</b>	60.09%	57.63%
Ending Fund Balance for FY 20:	<b>\$35,999,049</b>	\$30,140,627	\$27,251,330
Per Capita Ending Fund Balance:	<b>\$315</b>	\$648	\$601

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$19,281,911</b>	\$12,554,948	\$8,501,046
Total Unrestricted Net Assets:	<b>(\$506,217,878)</b>	(\$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:	<b>\$1,451,913,893</b>	\$143,864,744	\$80,183,022
Per Capita Debt:	<b>\$12,710</b>	\$2,700	\$1,962
General Obligation Debt over EAV:	<b>3.09%</b>	3.83%	2.50%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$434,195,570</b>	\$76,886,573	\$53,772,300
Per Capita Beginning Retained Earnings	<b>\$3,801</b>	\$1,532	\$1,269
Revenues During FY 20:	<b>\$264,562,601</b>	\$25,580,207	\$16,960,171
Expenditures During FY 20:	<b>\$239,926,925</b>	\$22,794,638	\$13,897,067
Per Capita Revenues:	<b>\$2,316</b>	\$492	\$359
Per Capita Expenses:	<b>\$2,100</b>	\$433	\$334
Operating Income (loss):	<b>\$24,635,676</b>	\$2,785,569	\$2,238,845
Ratio of Retained Earnings to Expenses:	<b>187.57%</b>	426.22%	397.41%
Ending Retained Earnings for FY 20:	<b>\$450,020,449</b>	\$78,893,253	\$57,287,887
Per Capita Ending Retained Earnings:	<b>\$3,940</b>	\$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

<b>Unit Name:</b>	St. Anne Village		
<b>Unit Code:</b>	046/085/32	<b>County:</b>	Kankakee
<b>Fiscal Year End:</b>	4/30/2020		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,487,000		
<b>Equalized Assessed Valuation:</b>	\$15,205,895		
<b>Population:</b>	1,257		
<b>Employees:</b>			
<b>Full Time:</b>	4		
<b>Part Time:</b>	24		
<b>Salaries Paid:</b>	\$340,150		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	<b>\$87,500</b>	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	<b>\$70</b>	\$755	\$535
Revenues During FY 20:	<b>\$614,915</b>	\$6,677,634	\$2,957,329
Expenditures During FY 20:	<b>\$687,819</b>	\$6,415,715	\$2,895,070
Per Capita Revenues:	<b>\$489</b>	\$932	\$750
Per Capita Expenditures:	<b>\$547</b>	\$882	\$717
Revenues over/under Expenditures:	<b>(\$72,904)</b>	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	<b>17.84%</b>	103.26%	80.78%
Ending Fund Balance for FY 20:	<b>\$122,714</b>	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	<b>\$98</b>	\$818	\$575

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$59,993</b>	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	<b>(\$25,583)</b>	(\$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:	<b>\$158,644</b>	\$14,887,139	\$3,078,846
Per Capita Debt:	<b>\$126</b>	\$1,854	\$836
General Obligation Debt over EAV:	<b>0.00%</b>	1.98%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$1,653,119</b>	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	<b>\$1,315</b>	\$1,794	\$1,388
Revenues During FY 20:	<b>\$353,713</b>	\$3,341,488	\$1,469,587
Expenditures During FY 20:	<b>\$373,011</b>	\$3,085,755	\$1,345,955
Per Capita Revenues:	<b>\$281</b>	\$549	\$411
Per Capita Expenses:	<b>\$297</b>	\$506	\$380
Operating Income (loss):	<b>(\$19,298)</b>	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	<b>438.01%</b>	394.51%	345.14%
Ending Retained Earnings for FY 20:	<b>\$1,633,821</b>	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	<b>\$1,300</b>	\$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

<b>Unit Name:</b>	St. Augustine Village											
<b>Unit Code:</b>	048/055/32	<b>County:</b>	Knox									
<b>Fiscal Year End:</b>	6/30/2020											
<b>Accounting Method:</b>	Cash With Assets											
<b>Appropriation or Budget:</b>	\$243,500											
<b>Equalized Assessed Valuation:</b>	\$965,645											
<b>Population:</b>	150											
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="2" style="border: 1px solid black; padding: 2px;"> </td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="2" style="border: 1px solid black; padding: 2px; text-align: right;">12</td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="2" style="border: 1px solid black; padding: 2px; text-align: right;">\$13,844</td> </tr> </table>			<b>Full Time:</b>			<b>Part Time:</b>	12		<b>Salaries Paid:</b>	\$13,844	
<b>Full Time:</b>												
<b>Part Time:</b>	12											
<b>Salaries Paid:</b>	\$13,844											

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	<b>\$116,512</b>	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	<b>\$777</b>	\$1,148	\$618
Revenues During FY 20:	<b>\$46,209</b>	\$323,415	\$142,083
Expenditures During FY 20:	<b>\$38,022</b>	\$292,504	\$125,294
Per Capita Revenues:	<b>\$308</b>	\$822	\$377
Per Capita Expenditures:	<b>\$253</b>	\$729	\$331
Revenues over/under Expenditures:	<b>\$8,187</b>	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	<b>301.66%</b>	295.03%	190.32%
Ending Fund Balance for FY 20:	<b>\$114,699</b>	\$450,961	\$229,000
Per Capita Ending Fund Balance:	<b>\$765</b>	\$1,241	\$667

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$45,035</b>	\$206,106	\$40,200
Total Unrestricted Net Assets:	<b>\$69,665</b>	\$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:	<b>\$0</b>	\$424,313	\$27,154
Per Capita Debt:	<b>\$0</b>	\$985	\$78
General Obligation Debt over EAV:	<b>0.00%</b>	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$25,439</b>	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	<b>\$170</b>	\$2,568	\$1,178
Revenues During FY 20:	<b>\$20,068</b>	\$284,688	\$100,820
Expenditures During FY 20:	<b>\$21,277</b>	\$271,551	\$109,230
Per Capita Revenues:	<b>\$134</b>	\$749	\$268
Per Capita Expenses:	<b>\$142</b>	\$761	\$298
Operating Income (loss):	<b>(\$1,209)</b>	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	<b>160.88%</b>	445.15%	348.63%
Ending Retained Earnings for FY 20:	<b>\$34,230</b>	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	<b>\$228</b>	\$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

<b>Unit Name:</b>	St. Charles City		
<b>Unit Code:</b>	045/080/30	<b>County:</b>	Kane
<b>Fiscal Year End:</b>	4/30/2020		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$167,485,913		
<b>Equalized Assessed Valuation:</b>	\$1,543,045,890		
<b>Population:</b>	33,910		
<b>Employees:</b>			
<b>Full Time:</b>		243	
<b>Part Time:</b>		58	
<b>Salaries Paid:</b>		\$27,044,014	

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	<b>\$25,891,017</b>	\$27,800,701	\$24,888,202
Per Capita Beginning Fund Balance:	<b>\$764</b>	\$596	\$540
Revenues During FY 20:	<b>\$49,763,134</b>	\$60,579,564	\$47,380,144
Expenditures During FY 20:	<b>\$39,634,552</b>	\$57,527,047	\$42,674,104
Per Capita Revenues:	<b>\$1,468</b>	\$1,193	\$1,190
Per Capita Expenditures:	<b>\$1,169</b>	\$1,138	\$1,113
Revenues over/under Expenditures:	<b>\$10,128,582</b>	\$3,052,517	\$3,395,799
Ratio of Fund Balance to Expenditures:	<b>68.37%</b>	60.09%	57.63%
Ending Fund Balance for FY 20:	<b>\$27,096,429</b>	\$30,140,627	\$27,251,330
Per Capita Ending Fund Balance:	<b>\$799</b>	\$648	\$601

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$5,023,132</b>	\$12,554,948	\$8,501,046
Total Unrestricted Net Assets:	<b>(\$30,041,256)</b>	(\$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:	<b>\$143,274,657</b>	\$143,864,744	\$80,183,022
Per Capita Debt:	<b>\$4,225</b>	\$2,700	\$1,962
General Obligation Debt over EAV:	<b>6.59%</b>	3.83%	2.50%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$139,289,142</b>	\$76,886,573	\$53,772,300
Per Capita Beginning Retained Earnings	<b>\$4,108</b>	\$1,532	\$1,269
Revenues During FY 20:	<b>\$78,322,979</b>	\$25,580,207	\$16,960,171
Expenditures During FY 20:	<b>\$72,617,840</b>	\$22,794,638	\$13,897,067
Per Capita Revenues:	<b>\$2,310</b>	\$492	\$359
Per Capita Expenses:	<b>\$2,141</b>	\$433	\$334
Operating Income (loss):	<b>\$5,705,139</b>	\$2,785,569	\$2,238,845
Ratio of Retained Earnings to Expenses:	<b>200.30%</b>	426.22%	397.41%
Ending Retained Earnings for FY 20:	<b>\$145,451,570</b>	\$78,893,253	\$57,287,887
Per Capita Ending Retained Earnings:	<b>\$4,289</b>	\$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

<b>Unit Name:</b>	St. David Village
<b>Unit Code:</b>	029/090/32
<b>County:</b>	Fulton
<b>Fiscal Year End:</b>	4/30/2020
<b>Accounting Method:</b>	Cash With Assets
<b>Appropriation or Budget:</b>	\$157,800
<b>Equalized Assessed Valuation:</b>	\$3,445,890
<b>Population:</b>	570
<b>Employees:</b>	
<b>Full Time:</b>	1
<b>Part Time:</b>	11
<b>Salaries Paid:</b>	\$42,895

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$154,953	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$272	\$1,148	\$618
Revenues During FY 20:	\$156,050	\$323,415	\$142,083
Expenditures During FY 20:	\$107,995	\$292,504	\$125,294
Per Capita Revenues:	\$274	\$822	\$377
Per Capita Expenditures:	\$189	\$729	\$331
Revenues over/under Expenditures:	\$48,055	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	187.98%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$203,008	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$356	\$1,241	\$667

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$139,647	\$8,339	\$0
Total Unreserved Funds:	\$64,309	\$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:	<b>\$22,877</b>	\$424,313	\$27,154
Per Capita Debt:	<b>\$40</b>	\$985	\$78
General Obligation Debt over EAV:	<b>0.00%</b>	0.25%	0.00%

#### Enterprise Funds

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

<b>Unit Name:</b>	St. Elmo City
<b>Unit Code:</b>	026/030/30
<b>County:</b>	Fayette
<b>Fiscal Year End:</b>	4/30/2020
<b>Accounting Method:</b>	Cash With Assets
<b>Appropriation or Budget:</b>	\$11,158,000
<b>Equalized Assessed Valuation:</b>	\$9,231,300
<b>Population:</b>	1,387
<b>Employees:</b>	
<b>Full Time:</b>	8
<b>Part Time:</b>	6
<b>Salaries Paid:</b>	\$347,983

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$959,950	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$692	\$755	\$535
Revenues During FY 20:	\$853,424	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$725,882	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$615	\$932	\$750
Per Capita Expenditures:	\$523	\$882	\$717
Revenues over/under Expenditures:	\$127,542	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	135.93%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$986,668	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$711	\$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:	\$418,208	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$568,460	(\$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:	<b>\$455,894</b>	\$14,887,139	\$3,078,846
Per Capita Debt:	<b>\$329</b>	\$1,854	\$836
General Obligation Debt over EAV:	<b>0.00%</b>	1.98%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$4,356,032</b>	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	<b>\$3,141</b>	\$1,794	\$1,388
Revenues During FY 20:	<b>\$1,569,140</b>	\$3,341,488	\$1,469,587
Expenditures During FY 20:	<b>\$990,470</b>	\$3,085,755	\$1,345,955
Per Capita Revenues:	<b>\$1,131</b>	\$549	\$411
Per Capita Expenses:	<b>\$714</b>	\$506	\$380
Operating Income (loss):	<b>\$578,670</b>	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	<b>508.40%</b>	394.51%	345.14%
Ending Retained Earnings for FY 20:	<b>\$5,035,526</b>	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	<b>\$3,631</b>	\$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

<b>Unit Name:</b>	St. Francisville City		
<b>Unit Code:</b>	051/030/30	<b>County:</b>	Lawrence
<b>Fiscal Year End:</b>	4/30/2020		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$939,445		
<b>Equalized Assessed Valuation:</b>	\$2,639,543		
<b>Population:</b>	628		
<b>Employees:</b>			
<b>Full Time:</b>	3		
<b>Part Time:</b>	23		
<b>Salaries Paid:</b>	\$178,653		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	<b>\$90,430</b>	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	<b>\$144</b>	\$1,148	\$618
Revenues During FY 20:	<b>\$189,217</b>	\$323,415	\$142,083
Expenditures During FY 20:	<b>\$157,137</b>	\$292,504	\$125,294
Per Capita Revenues:	<b>\$301</b>	\$822	\$377
Per Capita Expenditures:	<b>\$250</b>	\$729	\$331
Revenues over/under Expenditures:	<b>\$32,080</b>	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	<b>77.96%</b>	295.03%	190.32%
Ending Fund Balance for FY 20:	<b>\$122,510</b>	\$450,961	\$229,000
Per Capita Ending Fund Balance:	<b>\$195</b>	\$1,241	\$667

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$112,952</b>	\$206,106	\$40,200
Total Unrestricted Net Assets:	<b>\$11,558</b>	\$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:	<b>\$632,023</b>	\$424,313	\$27,154
Per Capita Debt:	<b>\$1,006</b>	\$985	\$78
General Obligation Debt over EAV:	<b>0.00%</b>	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$2,230,445</b>	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	<b>\$3,552</b>	\$2,568	\$1,178
Revenues During FY 20:	<b>\$850,474</b>	\$284,688	\$100,820
Expenditures During FY 20:	<b>\$536,272</b>	\$271,551	\$109,230
Per Capita Revenues:	<b>\$1,354</b>	\$749	\$268
Per Capita Expenses:	<b>\$854</b>	\$761	\$298
Operating Income (loss):	<b>\$314,202</b>	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	<b>474.51%</b>	445.15%	348.63%
Ending Retained Earnings for FY 20:	<b>\$2,544,656</b>	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	<b>\$4,052</b>	\$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

<b>Unit Name:</b>	St. Jacob Village
<b>Unit Code:</b>	057/105/32
<b>County:</b>	Madison
<b>Fiscal Year End:</b>	3/31/2020
<b>Accounting Method:</b>	Cash With Assets
<b>Appropriation or Budget:</b>	\$1,666,652
<b>Equalized Assessed Valuation:</b>	\$23,294,092
<b>Population:</b>	1,150
<b>Employees:</b>	
<b>Full Time:</b>	5
<b>Part Time:</b>	7
<b>Salaries Paid:</b>	\$372,564

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$145,158	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$126	\$755	\$535
Revenues During FY 20:	\$638,065	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$636,370	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$555	\$932	\$750
Per Capita Expenditures:	\$553	\$882	\$717
Revenues over/under Expenditures:	\$1,695	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	23.08%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$146,853	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$128	\$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:	\$284,827	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	(\$137,974)	(\$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:	<b>\$688,088</b>	\$14,887,139	\$3,078,846
Per Capita Debt:	<b>\$598</b>	\$1,854	\$836
General Obligation Debt over EAV:	<b>0.00%</b>	1.98%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$1,364,629</b>	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	<b>\$1,187</b>	\$1,794	\$1,388
Revenues During FY 20:	<b>\$707,518</b>	\$3,341,488	\$1,469,587
Expenditures During FY 20:	<b>\$647,975</b>	\$3,085,755	\$1,345,955
Per Capita Revenues:	<b>\$615</b>	\$549	\$411
Per Capita Expenses:	<b>\$563</b>	\$506	\$380
Operating Income (loss):	<b>\$59,543</b>	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	<b>219.79%</b>	394.51%	345.14%
Ending Retained Earnings for FY 20:	<b>\$1,424,172</b>	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	<b>\$1,238</b>	\$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

<b>Unit Name:</b>	St. Johns Village		
<b>Unit Code:</b>	073/025/32	<b>County:</b>	Perry
<b>Fiscal Year End:</b>	4/30/2020		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$121,376		
<b>Equalized Assessed Valuation:</b>	\$1,661,803		
<b>Population:</b>	218		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	6		
<b>Salaries Paid:</b>	\$13,048		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$178,119	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$817	\$1,148	\$618
Revenues During FY 20:	\$78,978	\$323,415	\$142,083
Expenditures During FY 20:	\$94,686	\$292,504	\$125,294
Per Capita Revenues:	\$362	\$822	\$377
Per Capita Expenditures:	\$434	\$729	\$331
Revenues over/under Expenditures:	(\$15,708)	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	197.51%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$187,019	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$858	\$1,241	\$667

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$16,274	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$170,745	\$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:	<b>\$0</b>	\$424,313	\$27,154
Per Capita Debt:	<b>\$0</b>	\$985	\$78
General Obligation Debt over EAV:	<b>0.00%</b>	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$47,029</b>	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	<b>\$216</b>	\$2,568	\$1,178
Revenues During FY 20:	<b>\$28,831</b>	\$284,688	\$100,820
Expenditures During FY 20:	<b>\$26,690</b>	\$271,551	\$109,230
Per Capita Revenues:	<b>\$132</b>	\$749	\$268
Per Capita Expenses:	<b>\$122</b>	\$761	\$298
Operating Income (loss):	<b>\$2,141</b>	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	<b>179.45%</b>	445.15%	348.63%
Ending Retained Earnings for FY 20:	<b>\$47,894</b>	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	<b>\$220</b>	\$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

<b>Unit Name:</b>	St. Joseph Village		
<b>Unit Code:</b>	010/105/32	<b>County:</b>	Champaign
<b>Fiscal Year End:</b>	4/30/2020		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$3,421,895		
<b>Equalized Assessed Valuation:</b>	\$76,286,723		
<b>Population:</b>	3,967		
<b>Employees:</b>			
<b>Full Time:</b>	7		
<b>Part Time:</b>	23		
<b>Salaries Paid:</b>	\$426,731		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$1,630,668	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$411	\$755	\$535
Revenues During FY 20:	\$1,772,897	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$1,777,810	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$447	\$932	\$750
Per Capita Expenditures:	\$448	\$882	\$717
Revenues over/under Expenditures:	(\$4,913)	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	96.12%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$1,708,847	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$431	\$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:	\$159,055	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$1,549,792	(\$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:	<b>\$1,735,392</b>	\$14,887,139	\$3,078,846
Per Capita Debt:	<b>\$437</b>	\$1,854	\$836
General Obligation Debt over EAV:	<b>0.00%</b>	1.98%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$1,795,088</b>	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	<b>\$453</b>	\$1,794	\$1,388
Revenues During FY 20:	<b>\$783,927</b>	\$3,341,488	\$1,469,587
Expenditures During FY 20:	<b>\$513,050</b>	\$3,085,755	\$1,345,955
Per Capita Revenues:	<b>\$198</b>	\$549	\$411
Per Capita Expenses:	<b>\$129</b>	\$506	\$380
Operating Income (loss):	<b>\$270,877</b>	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	<b>402.68%</b>	394.51%	345.14%
Ending Retained Earnings for FY 20:	<b>\$2,065,965</b>	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	<b>\$521</b>	\$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

<b>Unit Name:</b>	St. Libory Village		
<b>Unit Code:</b>	088/115/32	<b>County:</b>	St. Clair
<b>Fiscal Year End:</b>	4/30/2020		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$547,785		
<b>Equalized Assessed Valuation:</b>	\$7,511,981		
<b>Population:</b>	606		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	14		
<b>Salaries Paid:</b>	\$53,227		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$531,884	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$878	\$1,148	\$618
Revenues During FY 20:	\$460,660	\$323,415	\$142,083
Expenditures During FY 20:	\$304,040	\$292,504	\$125,294
Per Capita Revenues:	\$760	\$822	\$377
Per Capita Expenditures:	\$502	\$729	\$331
Revenues over/under Expenditures:	\$156,620	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	226.45%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$688,504	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$1,136	\$1,241	\$667

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$297,583	\$8,339	\$0
Total Unreserved Funds:	\$390,921	\$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:	<b>\$0</b>	\$424,313	\$27,154
Per Capita Debt:	<b>\$0</b>	\$985	\$78
General Obligation Debt over EAV:	<b>0.00%</b>	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$2,198,866</b>	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	<b>\$3,628</b>	\$2,568	\$1,178
Revenues During FY 20:	<b>\$274,391</b>	\$284,688	\$100,820
Expenditures During FY 20:	<b>\$243,745</b>	\$271,551	\$109,230
Per Capita Revenues:	<b>\$453</b>	\$749	\$268
Per Capita Expenses:	<b>\$402</b>	\$761	\$298
Operating Income (loss):	<b>\$30,646</b>	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	<b>914.69%</b>	445.15%	348.63%
Ending Retained Earnings for FY 20:	<b>\$2,229,512</b>	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	<b>\$3,679</b>	\$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

<b>Unit Name:</b>	St. Peter Village		
<b>Unit Code:</b>	026/035/32	<b>County:</b>	Fayette
<b>Fiscal Year End:</b>	4/30/2020		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,275,000		
<b>Equalized Assessed Valuation:</b>	\$3,869,413		
<b>Population:</b>	355		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	9		
<b>Salaries Paid:</b>	\$63,974		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$276,878	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$780	\$1,148	\$618
Revenues During FY 20:	\$188,673	\$323,415	\$142,083
Expenditures During FY 20:	\$162,180	\$292,504	\$125,294
Per Capita Revenues:	\$531	\$822	\$377
Per Capita Expenditures:	\$457	\$729	\$331
Revenues over/under Expenditures:	\$26,493	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	187.06%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$303,371	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$855	\$1,241	\$667

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$8,150	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$295,221	\$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:	<b>\$167,000</b>	\$424,313	\$27,154
Per Capita Debt:	<b>\$470</b>	\$985	\$78
General Obligation Debt over EAV:	<b>0.00%</b>	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$602,707</b>	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	<b>\$1,698</b>	\$2,568	\$1,178
Revenues During FY 20:	<b>\$175,435</b>	\$284,688	\$100,820
Expenditures During FY 20:	<b>\$205,719</b>	\$271,551	\$109,230
Per Capita Revenues:	<b>\$494</b>	\$749	\$268
Per Capita Expenses:	<b>\$579</b>	\$761	\$298
Operating Income (loss):	<b>(\$30,284)</b>	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	<b>278.25%</b>	445.15%	348.63%
Ending Retained Earnings for FY 20:	<b>\$572,423</b>	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	<b>\$1,612</b>	\$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

<b>Unit Name:</b>	Standard Village		
<b>Unit Code:</b>	078/035/32	<b>County:</b>	Putnam
<b>Fiscal Year End:</b>	4/30/2020		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$370,730		
<b>Equalized Assessed Valuation:</b>	\$2,800,848		
<b>Population:</b>	220		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	10		
<b>Salaries Paid:</b>	\$18,701		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$128,356	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$583	\$1,148	\$618
Revenues During FY 20:	\$273,226	\$323,415	\$142,083
Expenditures During FY 20:	\$274,726	\$292,504	\$125,294
Per Capita Revenues:	\$1,242	\$822	\$377
Per Capita Expenditures:	\$1,249	\$729	\$331
Revenues over/under Expenditures:	(\$1,500)	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	47.61%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$130,786	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$594	\$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:	\$64,332	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$66,454	\$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:	<b>\$1,082,000</b>	\$424,313	\$27,154
Per Capita Debt:	<b>\$4,918</b>	\$985	\$78
General Obligation Debt over EAV:	<b>0.00%</b>	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$1,328,046</b>	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	<b>\$6,037</b>	\$2,568	\$1,178
Revenues During FY 20:	<b>\$127,346</b>	\$284,688	\$100,820
Expenditures During FY 20:	<b>\$191,718</b>	\$271,551	\$109,230
Per Capita Revenues:	<b>\$579</b>	\$749	\$268
Per Capita Expenses:	<b>\$871</b>	\$761	\$298
Operating Income (loss):	<b>(\$64,372)</b>	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	<b>657.08%</b>	445.15%	348.63%
Ending Retained Earnings for FY 20:	<b>\$1,259,744</b>	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	<b>\$5,726</b>	\$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

<b>Unit Name:</b>	Standard City Village		
<b>Unit Code:</b>	056/110/32	<b>County:</b>	Macoupin
<b>Fiscal Year End:</b>	6/30/2020		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$21,795		
<b>Equalized Assessed Valuation:</b>	\$815,000		
<b>Population:</b>	145		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$24,044	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$166	\$1,148	\$618
Revenues During FY 20:	\$42,799	\$323,415	\$142,083
Expenditures During FY 20:	\$32,700	\$292,504	\$125,294
Per Capita Revenues:	\$295	\$822	\$377
Per Capita Expenditures:	\$226	\$729	\$331
Revenues over/under Expenditures:	\$10,099	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	106.09%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$34,691	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$239	\$1,241	\$667

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$8,339	\$0
Total Unreserved Funds:	\$24,693	\$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:	<b>\$0</b>	\$424,313	\$27,154
Per Capita Debt:	<b>\$0</b>	\$985	\$78
General Obligation Debt over EAV:	<b>0.00%</b>	0.25%	0.00%

#### Enterprise Funds

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

<b>Unit Name:</b>	Stanford Village		
<b>Unit Code:</b>	064/105/32	<b>County:</b>	McLean
<b>Fiscal Year End:</b>	4/30/2020		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,065,850		
<b>Equalized Assessed Valuation:</b>	\$7,376,611		
<b>Population:</b>	598		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	23		
<b>Salaries Paid:</b>	\$148,323		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$345,267	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$577	\$1,148	\$618
Revenues During FY 20:	\$270,405	\$323,415	\$142,083
Expenditures During FY 20:	\$325,992	\$292,504	\$125,294
Per Capita Revenues:	\$452	\$822	\$377
Per Capita Expenditures:	\$545	\$729	\$331
Revenues over/under Expenditures:	(\$55,587)	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	91.47%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$298,187	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$499	\$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:	\$55,704	\$206,106	\$40,200
Total Unrestricted Net Assets:	(\$46,011)	\$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:	<b>\$3,526</b>	\$424,313	\$27,154
Per Capita Debt:	<b>\$6</b>	\$985	\$78
General Obligation Debt over EAV:	<b>0.00%</b>	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$580,115</b>	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	<b>\$970</b>	\$2,568	\$1,178
Revenues During FY 20:	<b>\$151,429</b>	\$284,688	\$100,820
Expenditures During FY 20:	<b>\$135,837</b>	\$271,551	\$109,230
Per Capita Revenues:	<b>\$253</b>	\$749	\$268
Per Capita Expenses:	<b>\$227</b>	\$761	\$298
Operating Income (loss):	<b>\$15,592</b>	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	<b>432.28%</b>	445.15%	348.63%
Ending Retained Earnings for FY 20:	<b>\$587,200</b>	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	<b>\$982</b>	\$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

<b>Unit Name:</b>	Staunton City		
<b>Unit Code:</b>	056/115/30	<b>County:</b>	Macoupin
<b>Fiscal Year End:</b>	4/30/2020		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$10,587,277		
<b>Equalized Assessed Valuation:</b>	\$60,638,559		
<b>Population:</b>	4,926		
<b>Employees:</b>			
<b>Full Time:</b>	23		
<b>Part Time:</b>	50		
<b>Salaries Paid:</b>	\$1,425,593		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$1,571,138	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$319	\$755	\$535
Revenues During FY 20:	\$2,587,237	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$2,155,475	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$525	\$932	\$750
Per Capita Expenditures:	\$438	\$882	\$717
Revenues over/under Expenditures:	\$431,762	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	91.07%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$1,962,900	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$398	\$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:	\$1,202,134	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$760,766	(\$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:	<b>\$8,298,902</b>	\$14,887,139	\$3,078,846
Per Capita Debt:	<b>\$1,685</b>	\$1,854	\$836
General Obligation Debt over EAV:	<b>13.51%</b>	1.98%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$12,401,151</b>	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	<b>\$2,517</b>	\$1,794	\$1,388
Revenues During FY 20:	<b>\$2,286,864</b>	\$3,341,488	\$1,469,587
Expenditures During FY 20:	<b>\$2,052,397</b>	\$3,085,755	\$1,345,955
Per Capita Revenues:	<b>\$464</b>	\$549	\$411
Per Capita Expenses:	<b>\$417</b>	\$506	\$380
Operating Income (loss):	<b>\$234,467</b>	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	<b>617.60%</b>	394.51%	345.14%
Ending Retained Earnings for FY 20:	<b>\$12,675,618</b>	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	<b>\$2,573</b>	\$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

<b>Unit Name:</b>	Steeleville Village
<b>Unit Code:</b>	079/070/32
<b>County:</b>	Randolph
<b>Fiscal Year End:</b>	4/30/2020
<b>Accounting Method:</b>	Cash With Assets
<b>Appropriation or Budget:</b>	\$6,064,200
<b>Equalized Assessed Valuation:</b>	\$31,055,787
<b>Population:</b>	2,083
<b>Employees:</b>	
<b>Full Time:</b>	13
<b>Part Time:</b>	34
<b>Salaries Paid:</b>	\$719,357

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	<b>\$1,038,205</b>	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	<b>\$498</b>	\$755	\$535
Revenues During FY 20:	<b>\$2,152,786</b>	\$6,677,634	\$2,957,329
Expenditures During FY 20:	<b>\$2,282,282</b>	\$6,415,715	\$2,895,070
Per Capita Revenues:	<b>\$1,034</b>	\$932	\$750
Per Capita Expenditures:	<b>\$1,096</b>	\$882	\$717
Revenues over/under Expenditures:	<b>(\$129,496)</b>	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	<b>49.46%</b>	103.26%	80.78%
Ending Fund Balance for FY 20:	<b>\$1,128,709</b>	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	<b>\$542</b>	\$818	\$575

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$534,167</b>	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	<b>\$594,542</b>	(\$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:	<b>\$2,891,661</b>	\$14,887,139	\$3,078,846
Per Capita Debt:	<b>\$1,388</b>	\$1,854	\$836
General Obligation Debt over EAV:	<b>0.00%</b>	1.98%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$776,328</b>	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	<b>\$373</b>	\$1,794	\$1,388
Revenues During FY 20:	<b>\$725,317</b>	\$3,341,488	\$1,469,587
Expenditures During FY 20:	<b>\$612,460</b>	\$3,085,755	\$1,345,955
Per Capita Revenues:	<b>\$348</b>	\$549	\$411
Per Capita Expenses:	<b>\$294</b>	\$506	\$380
Operating Income (loss):	<b>\$112,857</b>	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	<b>145.18%</b>	394.51%	345.14%
Ending Retained Earnings for FY 20:	<b>\$889,185</b>	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	<b>\$427</b>	\$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

<b>Unit Name:</b>	Steger Village		
<b>Unit Code:</b>	016/545/32	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	12/31/2020		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$10,631,086		
<b>Equalized Assessed Valuation:</b>	\$115,881,252		
<b>Population:</b>	9,456		
<b>Employees:</b>			
<b>Full Time:</b>	30		
<b>Part Time:</b>	50		
<b>Salaries Paid:</b>	\$2,356,401		

<b>Blended Component Units</b>

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$1,562,461	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$165	\$755	\$535
Revenues During FY 20:	\$7,004,176	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$6,006,226	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$741	\$932	\$750
Per Capita Expenditures:	\$635	\$882	\$717
Revenues over/under Expenditures:	\$997,950	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	54.38%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$3,265,886	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$345	\$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:	\$1,780,266	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	(\$8,522,249)	(\$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:	<b>\$4,494,083</b>	\$14,887,139	\$3,078,846
Per Capita Debt:	<b>\$475</b>	\$1,854	\$836
General Obligation Debt over EAV:	<b>0.00%</b>	1.98%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$3,842,270</b>	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	<b>\$406</b>	\$1,794	\$1,388
Revenues During FY 20:	<b>\$2,059,080</b>	\$3,341,488	\$1,469,587
Expenditures During FY 20:	<b>\$1,532,105</b>	\$3,085,755	\$1,345,955
Per Capita Revenues:	<b>\$218</b>	\$549	\$411
Per Capita Expenses:	<b>\$162</b>	\$506	\$380
Operating Income (loss):	<b>\$526,975</b>	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	<b>226.08%</b>	394.51%	345.14%
Ending Retained Earnings for FY 20:	<b>\$3,463,770</b>	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	<b>\$366</b>	\$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

<b>Unit Name:</b>	Sterling City		
<b>Unit Code:</b>	098/055/30	<b>County:</b>	Whiteside
<b>Fiscal Year End:</b>	4/30/2020		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$283,201,319		
<b>Equalized Assessed Valuation:</b>	\$177,373,374		
<b>Population:</b>	15,370		
<b>Employees:</b>			
<b>Full Time:</b>	91		
<b>Part Time:</b>	66		
<b>Salaries Paid:</b>	\$6,273,640		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	<b>\$7,990,288</b>	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	<b>\$520</b>	\$755	\$535
Revenues During FY 20:	<b>\$19,283,031</b>	\$6,677,634	\$2,957,329
Expenditures During FY 20:	<b>\$17,297,017</b>	\$6,415,715	\$2,895,070
Per Capita Revenues:	<b>\$1,255</b>	\$932	\$750
Per Capita Expenditures:	<b>\$1,125</b>	\$882	\$717
Revenues over/under Expenditures:	<b>\$1,986,014</b>	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	<b>46.13%</b>	103.26%	80.78%
Ending Fund Balance for FY 20:	<b>\$7,979,264</b>	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	<b>\$519</b>	\$818	\$575

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$14,283,614</b>	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	<b>(\$17,862,194)</b>	(\$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:	<b>\$31,744,217</b>	\$14,887,139	\$3,078,846
Per Capita Debt:	<b>\$2,065</b>	\$1,854	\$836
General Obligation Debt over EAV:	<b>7.83%</b>	1.98%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$14,235,617</b>	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	<b>\$926</b>	\$1,794	\$1,388
Revenues During FY 20:	<b>\$4,642,640</b>	\$3,341,488	\$1,469,587
Expenditures During FY 20:	<b>\$3,503,111</b>	\$3,085,755	\$1,345,955
Per Capita Revenues:	<b>\$302</b>	\$549	\$411
Per Capita Expenses:	<b>\$228</b>	\$506	\$380
Operating Income (loss):	<b>\$1,139,529</b>	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	<b>438.05%</b>	394.51%	345.14%
Ending Retained Earnings for FY 20:	<b>\$15,345,546</b>	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	<b>\$998</b>	\$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

<b>Unit Name:</b>	Steward Village		
<b>Unit Code:</b>	052/055/32	<b>County:</b>	Lee
<b>Fiscal Year End:</b>	4/30/2020		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$124,170		
<b>Equalized Assessed Valuation:</b>	\$2,829,312		
<b>Population:</b>	256		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	12		
<b>Salaries Paid:</b>	\$17,243		

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$139,640	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$545	\$1,148	\$618
Revenues During FY 20:	\$63,825	\$323,415	\$142,083
Expenditures During FY 20:	\$39,270	\$292,504	\$125,294
Per Capita Revenues:	\$249	\$822	\$377
Per Capita Expenditures:	\$153	\$729	\$331
Revenues over/under Expenditures:	\$24,555	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	418.12%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$164,195	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$641	\$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:	\$34,591	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$129,604	\$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:	<b>\$0</b>	\$424,313	\$27,154
Per Capita Debt:	<b>\$0</b>	\$985	\$78
General Obligation Debt over EAV:	<b>0.00%</b>	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$718,401</b>	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	<b>\$2,806</b>	\$2,568	\$1,178
Revenues During FY 20:	<b>\$60,581</b>	\$284,688	\$100,820
Expenditures During FY 20:	<b>\$61,137</b>	\$271,551	\$109,230
Per Capita Revenues:	<b>\$237</b>	\$749	\$268
Per Capita Expenses:	<b>\$239</b>	\$761	\$298
Operating Income (loss):	<b>(\$556)</b>	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	<b>1,174.16%</b>	445.15%	348.63%
Ending Retained Earnings for FY 20:	<b>\$717,845</b>	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	<b>\$2,804</b>	\$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

<b>Unit Name:</b>	Stewardson Village		
<b>Unit Code:</b>	086/045/32	<b>County:</b>	Shelby
<b>Fiscal Year End:</b>	4/30/2020		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$607,550		
<b>Equalized Assessed Valuation:</b>	\$7,833,611		
<b>Population:</b>	719		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	16		
<b>Salaries Paid:</b>	\$125,395		

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$215,419	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$300	\$1,148	\$618
Revenues During FY 20:	\$252,387	\$323,415	\$142,083
Expenditures During FY 20:	\$172,136	\$292,504	\$125,294
Per Capita Revenues:	\$351	\$822	\$377
Per Capita Expenditures:	\$239	\$729	\$331
Revenues over/under Expenditures:	\$80,251	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	169.98%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$292,594	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$407	\$1,241	\$667

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$25,482	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$267,112	\$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:	<b>\$203,337</b>	\$424,313	\$27,154
Per Capita Debt:	<b>\$283</b>	\$985	\$78
General Obligation Debt over EAV:	<b>0.00%</b>	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$1,649,879</b>	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	<b>\$2,295</b>	\$2,568	\$1,178
Revenues During FY 20:	<b>\$179,061</b>	\$284,688	\$100,820
Expenditures During FY 20:	<b>\$257,218</b>	\$271,551	\$109,230
Per Capita Revenues:	<b>\$249</b>	\$749	\$268
Per Capita Expenses:	<b>\$358</b>	\$761	\$298
Operating Income (loss):	<b>(\$78,157)</b>	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	<b>612.24%</b>	445.15%	348.63%
Ending Retained Earnings for FY 20:	<b>\$1,574,798</b>	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	<b>\$2,190</b>	\$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

<b>Unit Name:</b>	Stickney Village		
<b>Unit Code:</b>	016/550/32	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2020		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$13,555,754		
<b>Equalized Assessed Valuation:</b>	\$109,400,574		
<b>Population:</b>	10,327		
<b>Employees:</b>			
<b>Full Time:</b>	35		
<b>Part Time:</b>	50		
<b>Salaries Paid:</b>	\$4,099,029		

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:	<b>\$2,184,352</b>	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	<b>\$212</b>	\$755	\$535
Revenues During FY 20:	<b>\$7,463,913</b>	\$6,677,634	\$2,957,329
Expenditures During FY 20:	<b>\$8,032,664</b>	\$6,415,715	\$2,895,070
Per Capita Revenues:	<b>\$723</b>	\$932	\$750
Per Capita Expenditures:	<b>\$778</b>	\$882	\$717
Revenues over/under Expenditures:	<b>(\$568,751)</b>	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	<b>20.00%</b>	103.26%	80.78%
Ending Fund Balance for FY 20:	<b>\$1,606,431</b>	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	<b>\$156</b>	\$818	\$575

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,112,939</b>	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	<b>(\$20,294,485)</b>	(\$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:	<b>\$27,450,468</b>	\$14,887,139	\$3,078,846
Per Capita Debt:	<b>\$2,658</b>	\$1,854	\$836
General Obligation Debt over EAV:	<b>5.97%</b>	1.98%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$4,638,145</b>	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	<b>\$449</b>	\$1,794	\$1,388
Revenues During FY 20:	<b>\$3,687,594</b>	\$3,341,488	\$1,469,587
Expenditures During FY 20:	<b>\$3,316,902</b>	\$3,085,755	\$1,345,955
Per Capita Revenues:	<b>\$357</b>	\$549	\$411
Per Capita Expenses:	<b>\$321</b>	\$506	\$380
Operating Income (loss):	<b>\$370,692</b>	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	<b>151.29%</b>	394.51%	345.14%
Ending Retained Earnings for FY 20:	<b>\$5,018,007</b>	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	<b>\$486</b>	\$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

<b>Unit Name:</b>	Stillman Valley Village		
<b>Unit Code:</b>	071/060/32	<b>County:</b>	Ogle
<b>Fiscal Year End:</b>	4/30/2020		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$3,261,990		
<b>Equalized Assessed Valuation:</b>	\$16,886,784		
<b>Population:</b>	1,120		
<b>Employees:</b>			
<b>Full Time:</b>	4		
<b>Part Time:</b>	16		
<b>Salaries Paid:</b>	\$243,048		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$689,145	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$615	\$755	\$535
Revenues During FY 20:	\$617,773	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$803,374	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$552	\$932	\$750
Per Capita Expenditures:	\$717	\$882	\$717
Revenues over/under Expenditures:	(\$185,601)	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	63.43%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$509,544	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$455	\$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:	\$214,479	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$295,065	(\$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:	<b>\$5,101,876</b>	\$14,887,139	\$3,078,846
Per Capita Debt:	<b>\$4,555</b>	\$1,854	\$836
General Obligation Debt over EAV:	<b>0.00%</b>	1.98%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$1,684,020</b>	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	<b>\$1,504</b>	\$1,794	\$1,388
Revenues During FY 20:	<b>\$621,834</b>	\$3,341,488	\$1,469,587
Expenditures During FY 20:	<b>\$585,589</b>	\$3,085,755	\$1,345,955
Per Capita Revenues:	<b>\$555</b>	\$549	\$411
Per Capita Expenses:	<b>\$523</b>	\$506	\$380
Operating Income (loss):	<b>\$36,245</b>	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	<b>284.41%</b>	394.51%	345.14%
Ending Retained Earnings for FY 20:	<b>\$1,665,483</b>	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	<b>\$1,487</b>	\$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

<b>Unit Name:</b>	Stockton Village		
<b>Unit Code:</b>	043/050/32	<b>County:</b>	Jo Daviess
<b>Fiscal Year End:</b>	4/30/2020		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$7,131,561		
<b>Equalized Assessed Valuation:</b>	\$20,204,636		
<b>Population:</b>	1,746		
<b>Employees:</b>			
<b>Full Time:</b>		13	
<b>Part Time:</b>		9	
<b>Salaries Paid:</b>		\$738,649	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	<b>\$437,077</b>	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	<b>\$250</b>	\$755	\$535
Revenues During FY 20:	<b>\$1,474,915</b>	\$6,677,634	\$2,957,329
Expenditures During FY 20:	<b>\$1,386,429</b>	\$6,415,715	\$2,895,070
Per Capita Revenues:	<b>\$845</b>	\$932	\$750
Per Capita Expenditures:	<b>\$794</b>	\$882	\$717
Revenues over/under Expenditures:	<b>\$88,486</b>	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	<b>36.94%</b>	103.26%	80.78%
Ending Fund Balance for FY 20:	<b>\$512,100</b>	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	<b>\$293</b>	\$818	\$575

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$92,990</b>	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	<b>\$419,110</b>	(\$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:	<b>\$2,271,051</b>	\$14,887,139	\$3,078,846
Per Capita Debt:	<b>\$1,301</b>	\$1,854	\$836
General Obligation Debt over EAV:	<b>0.00%</b>	1.98%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$5,847,454</b>	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	<b>\$3,349</b>	\$1,794	\$1,388
Revenues During FY 20:	<b>\$2,369,247</b>	\$3,341,488	\$1,469,587
Expenditures During FY 20:	<b>\$1,130,960</b>	\$3,085,755	\$1,345,955
Per Capita Revenues:	<b>\$1,357</b>	\$549	\$411
Per Capita Expenses:	<b>\$648</b>	\$506	\$380
Operating Income (loss):	<b>\$1,238,287</b>	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	<b>627.71%</b>	394.51%	345.14%
Ending Retained Earnings for FY 20:	<b>\$7,099,204</b>	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	<b>\$4,066</b>	\$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

<b>Unit Name:</b>	Stone Park Village
<b>Unit Code:</b>	016/555/32
<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2020
<b>Accounting Method:</b>	Modified Accrual
<b>Appropriation or Budget:</b>	\$11,712,892
<b>Equalized Assessed Valuation:</b>	\$46,403.686
<b>Population:</b>	4,754
<b>Employees:</b>	
<b>Full Time:</b>	22
<b>Part Time:</b>	33
<b>Salaries Paid:</b>	\$2,315,204

#### 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:	\$986,677	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$208	\$755	\$535
Revenues During FY 20:	\$6,417,853	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$5,563,207	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$1,350	\$932	\$750
Per Capita Expenditures:	\$1,170	\$882	\$717
Revenues over/under Expenditures:	\$854,646	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	33.10%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$1,841,323	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$387	\$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:	\$2,201,831	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	(\$23,998,421)	(\$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:	<b>\$39,862,074</b>	\$14,887,139	\$3,078,846
Per Capita Debt:	<b>\$8,385</b>	\$1,854	\$836
General Obligation Debt over EAV:	<b>38.02%</b>	1.98%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$152,020</b>	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	<b>\$32</b>	\$1,794	\$1,388
Revenues During FY 20:	<b>\$959,240</b>	\$3,341,488	\$1,469,587
Expenditures During FY 20:	<b>\$689,067</b>	\$3,085,755	\$1,345,955
Per Capita Revenues:	<b>\$202</b>	\$549	\$411
Per Capita Expenses:	<b>\$145</b>	\$506	\$380
Operating Income (loss):	<b>\$270,173</b>	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	<b>61.27%</b>	394.51%	345.14%
Ending Retained Earnings for FY 20:	<b>\$422,193</b>	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	<b>\$89</b>	\$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

<b>Unit Name:</b>	Stonefort Village		
<b>Unit Code:</b>	100/080/32	<b>County:</b>	Williamson
<b>Fiscal Year End:</b>	4/30/2020		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$267,506		
<b>Equalized Assessed Valuation:</b>	\$1,463,099		
<b>Population:</b>	297		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	4		
<b>Salaries Paid:</b>	\$16,920		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$119,644	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$403	\$1,148	\$618
Revenues During FY 20:	\$67,935	\$323,415	\$142,083
Expenditures During FY 20:	\$57,331	\$292,504	\$125,294
Per Capita Revenues:	\$229	\$822	\$377
Per Capita Expenditures:	\$193	\$729	\$331
Revenues over/under Expenditures:	\$10,604	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	227.19%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$130,248	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$439	\$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:	\$71,304	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$58,944	\$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:	<b>\$184,000</b>	\$424,313	\$27,154
Per Capita Debt:	<b>\$620</b>	\$985	\$78
General Obligation Debt over EAV:	<b>0.00%</b>	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$575,863</b>	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	<b>\$1,939</b>	\$2,568	\$1,178
Revenues During FY 20:	<b>\$83,340</b>	\$284,688	\$100,820
Expenditures During FY 20:	<b>\$119,059</b>	\$271,551	\$109,230
Per Capita Revenues:	<b>\$281</b>	\$749	\$268
Per Capita Expenses:	<b>\$401</b>	\$761	\$298
Operating Income (loss):	<b>(\$35,719)</b>	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	<b>453.68%</b>	445.15%	348.63%
Ending Retained Earnings for FY 20:	<b>\$540,144</b>	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	<b>\$1,819</b>	\$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

<b>Unit Name:</b>	Stonington Village		
<b>Unit Code:</b>	011/060/32	<b>County:</b>	Christian
<b>Fiscal Year End:</b>	4/30/2020		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$469,100		
<b>Equalized Assessed Valuation:</b>	\$9,837,027		
<b>Population:</b>	952		
<b>Employees:</b>			
<b>Full Time:</b>	5		
<b>Part Time:</b>	16		
<b>Salaries Paid:</b>	\$306,411		

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$262,942	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$276	\$1,148	\$618
Revenues During FY 20:	\$554,236	\$323,415	\$142,083
Expenditures During FY 20:	\$454,554	\$292,504	\$125,294
Per Capita Revenues:	\$582	\$822	\$377
Per Capita Expenditures:	\$477	\$729	\$331
Revenues over/under Expenditures:	\$99,682	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	79.78%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$362,624	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$381	\$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:	\$238,884	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$123,740	\$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:	<b>\$313,297</b>	\$424,313	\$27,154
Per Capita Debt:	<b>\$329</b>	\$985	\$78
General Obligation Debt over EAV:	<b>0.00%</b>	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$2,765,487</b>	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	<b>\$2,905</b>	\$2,568	\$1,178
Revenues During FY 20:	<b>\$885,728</b>	\$284,688	\$100,820
Expenditures During FY 20:	<b>\$958,142</b>	\$271,551	\$109,230
Per Capita Revenues:	<b>\$930</b>	\$749	\$268
Per Capita Expenses:	<b>\$1,006</b>	\$761	\$298
Operating Income (loss):	<b>(\$72,414)</b>	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	<b>281.07%</b>	445.15%	348.63%
Ending Retained Earnings for FY 20:	<b>\$2,693,073</b>	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	<b>\$2,829</b>	\$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

<b>Unit Name:</b>	Stoy Village														
<b>Unit Code:</b>	017/035/32	<b>County:</b>	Crawford												
<b>Fiscal Year End:</b>	4/30/2020														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$25,330														
<b>Equalized Assessed Valuation:</b>	\$1,054,988														
<b>Population:</b>	104														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$200,628	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$1,929	\$1,148	\$618
Revenues During FY 20:	\$49,716	\$323,415	\$142,083
Expenditures During FY 20:	\$32,884	\$292,504	\$125,294
Per Capita Revenues:	\$478	\$822	\$377
Per Capita Expenditures:	\$316	\$729	\$331
Revenues over/under Expenditures:	\$16,832	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	664.44%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$218,494	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$2,101	\$1,241	\$667

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$12,877	\$8,339	\$0
Total Unreserved Funds:	\$205,614	\$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:	<b>\$0</b>	\$424,313	\$27,154
Per Capita Debt:	<b>\$0</b>	\$985	\$78
General Obligation Debt over EAV:	<b>0.00%</b>	0.25%	0.00%

#### Enterprise Funds

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

<b>Unit Name:</b>	Strasburg Village		
<b>Unit Code:</b>	086/050/32	<b>County:</b>	Shelby
<b>Fiscal Year End:</b>	4/30/2020		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,264,261		
<b>Equalized Assessed Valuation:</b>	\$4,909,731		
<b>Population:</b>	442		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	7		
<b>Salaries Paid:</b>	\$55,220		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$203,767	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$461	\$1,148	\$618
Revenues During FY 20:	\$212,355	\$323,415	\$142,083
Expenditures During FY 20:	\$217,927	\$292,504	\$125,294
Per Capita Revenues:	\$480	\$822	\$377
Per Capita Expenditures:	\$493	\$729	\$331
Revenues over/under Expenditures:	(\$5,572)	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	296.98%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$647,191	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$1,464	\$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:	\$43,035	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$632,246	\$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:	<b>\$138,335</b>	\$424,313	\$27,154
Per Capita Debt:	<b>\$313</b>	\$985	\$78
General Obligation Debt over EAV:	<b>0.00%</b>	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$1,512,771</b>	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	<b>\$3,423</b>	\$2,568	\$1,178
Revenues During FY 20:	<b>\$78,280</b>	\$284,688	\$100,820
Expenditures During FY 20:	<b>\$99,076</b>	\$271,551	\$109,230
Per Capita Revenues:	<b>\$177</b>	\$749	\$268
Per Capita Expenses:	<b>\$224</b>	\$761	\$298
Operating Income (loss):	<b>(\$20,796)</b>	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	<b>1,044.24%</b>	445.15%	348.63%
Ending Retained Earnings for FY 20:	<b>\$1,034,591</b>	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	<b>\$2,341</b>	\$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

<b>Unit Name:</b>	Strawn Village		
<b>Unit Code:</b>	053/075/32	<b>County:</b>	Livingston
<b>Fiscal Year End:</b>	3/31/2020		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$62,390		
<b>Equalized Assessed Valuation:</b>	\$881,533		
<b>Population:</b>	104		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	7	
	<b>Salaries Paid:</b>	\$5,380	

Blended Component Units
Number Submitted = 1  Water District

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$81,542	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$784	\$1,148	\$618
Revenues During FY 20:	\$37,693	\$323,415	\$142,083
Expenditures During FY 20:	\$23,532	\$292,504	\$125,294
Per Capita Revenues:	\$362	\$822	\$377
Per Capita Expenditures:	\$226	\$729	\$331
Revenues over/under Expenditures:	\$14,161	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	406.69%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$95,703	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$920	\$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:	\$30,451	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$65,252	\$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:	<b>\$0</b>	\$424,313	\$27,154
Per Capita Debt:	<b>\$0</b>	\$985	\$78
General Obligation Debt over EAV:	<b>0.00%</b>	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$140,921</b>	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	<b>\$1,355</b>	\$2,568	\$1,178
Revenues During FY 20:	<b>\$16,302</b>	\$284,688	\$100,820
Expenditures During FY 20:	<b>\$23,846</b>	\$271,551	\$109,230
Per Capita Revenues:	<b>\$157</b>	\$749	\$268
Per Capita Expenses:	<b>\$229</b>	\$761	\$298
Operating Income (loss):	<b>(\$7,544)</b>	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	<b>559.33%</b>	445.15%	348.63%
Ending Retained Earnings for FY 20:	<b>\$133,377</b>	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	<b>\$1,282</b>	\$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

<b>Unit Name:</b>	Streamwood Village		
<b>Unit Code:</b>	016/560/32	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	12/31/2020		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$86,569,808		
<b>Equalized Assessed Valuation:</b>	\$775,312,089		
<b>Population:</b>	39,809		
<b>Employees:</b>			
	<b>Full Time:</b>	194	
	<b>Part Time:</b>	26	
	<b>Salaries Paid:</b>	\$18,333,629	

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:	<b>\$16,425,780</b>	\$27,800,701	\$24,888,202
Per Capita Beginning Fund Balance:	<b>\$413</b>	\$596	\$540
Revenues During FY 20:	<b>\$34,030,906</b>	\$60,579,564	\$47,380,144
Expenditures During FY 20:	<b>\$29,191,826</b>	\$57,527,047	\$42,674,104
Per Capita Revenues:	<b>\$855</b>	\$1,193	\$1,190
Per Capita Expenditures:	<b>\$733</b>	\$1,138	\$1,113
Revenues over/under Expenditures:	<b>\$4,839,080</b>	\$3,052,517	\$3,395,799
Ratio of Fund Balance to Expenditures:	<b>65.69%</b>	60.09%	57.63%
Ending Fund Balance for FY 20:	<b>\$19,176,760</b>	\$30,140,627	\$27,251,330
Per Capita Ending Fund Balance:	<b>\$482</b>	\$648	\$601

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,736,663</b>	\$12,554,948	\$8,501,046
Total Unrestricted Net Assets:	<b>(\$18,506,989)</b>	(\$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:	<b>\$17,600,000</b>	\$143,864,744	\$80,183,022
Per Capita Debt:	<b>\$442</b>	\$2,700	\$1,962
General Obligation Debt over EAV:	<b>2.27%</b>	3.83%	2.50%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$46,852,814</b>	\$76,886,573	\$53,772,300
Per Capita Beginning Retained Earnings	<b>\$1,177</b>	\$1,532	\$1,269
Revenues During FY 20:	<b>\$14,004,353</b>	\$25,580,207	\$16,960,171
Expenditures During FY 20:	<b>\$14,169,516</b>	\$22,794,638	\$13,897,067
Per Capita Revenues:	<b>\$352</b>	\$492	\$359
Per Capita Expenses:	<b>\$356</b>	\$433	\$334
Operating Income (loss):	<b>(\$165,163)</b>	\$2,785,569	\$2,238,845
Ratio of Retained Earnings to Expenses:	<b>329.49%</b>	426.22%	397.41%
Ending Retained Earnings for FY 20:	<b>\$46,687,651</b>	\$78,893,253	\$57,287,887
Per Capita Ending Retained Earnings:	<b>\$1,173</b>	\$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

<b>Unit Name:</b>	Streator City		
<b>Unit Code:</b>	050/110/30	<b>County:</b>	Lasalle
<b>Fiscal Year End:</b>	12/31/2020		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$27,260,129		
<b>Equalized Assessed Valuation:</b>	\$100,803,824		
<b>Population:</b>	13,031		
<b>Employees:</b>			
<b>Full Time:</b>	67		
<b>Part Time:</b>	22		
<b>Salaries Paid:</b>	\$5,324,385		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	<b>\$5,759,555</b>	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	<b>\$442</b>	\$755	\$535
Revenues During FY 20:	<b>\$15,873,440</b>	\$6,677,634	\$2,957,329
Expenditures During FY 20:	<b>\$16,065,942</b>	\$6,415,715	\$2,895,070
Per Capita Revenues:	<b>\$1,218</b>	\$932	\$750
Per Capita Expenditures:	<b>\$1,233</b>	\$882	\$717
Revenues over/under Expenditures:	<b>(\$192,502)</b>	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	<b>32.15%</b>	103.26%	80.78%
Ending Fund Balance for FY 20:	<b>\$5,165,350</b>	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	<b>\$396</b>	\$818	\$575

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$2,525,067</b>	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	<b>(\$35,748,786)</b>	(\$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:	<b>\$66,566,340</b>	\$14,887,139	\$3,078,846
Per Capita Debt:	<b>\$5,108</b>	\$1,854	\$836
General Obligation Debt over EAV:	<b>0.45%</b>	1.98%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$33,587,086</b>	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	<b>\$2,577</b>	\$1,794	\$1,388
Revenues During FY 20:	<b>\$4,051,503</b>	\$3,341,488	\$1,469,587
Expenditures During FY 20:	<b>\$4,198,003</b>	\$3,085,755	\$1,345,955
Per Capita Revenues:	<b>\$311</b>	\$549	\$411
Per Capita Expenses:	<b>\$322</b>	\$506	\$380
Operating Income (loss):	<b>(\$146,500)</b>	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	<b>806.15%</b>	394.51%	345.14%
Ending Retained Earnings for FY 20:	<b>\$33,842,289</b>	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	<b>\$2,597</b>	\$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

<b>Unit Name:</b>	Stronghurst Village		
<b>Unit Code:</b>	036/045/32	<b>County:</b>	Henderson
<b>Fiscal Year End:</b>	4/30/2020		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,755,070		
<b>Equalized Assessed Valuation:</b>	\$8,495,062		
<b>Population:</b>	1,000		
<b>Employees:</b>			
<b>Full Time:</b>		5	
<b>Part Time:</b>		9	
<b>Salaries Paid:</b>	\$175,142		

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$606,129	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$606	\$1,148	\$618
Revenues During FY 20:	\$596,931	\$323,415	\$142,083
Expenditures During FY 20:	\$547,105	\$292,504	\$125,294
Per Capita Revenues:	\$597	\$822	\$377
Per Capita Expenditures:	\$547	\$729	\$331
Revenues over/under Expenditures:	\$49,826	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	119.90%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$655,955	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$656	\$1,241	\$667

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$40,293	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$615,662	\$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:	<b>\$526,455</b>	\$424,313	\$27,154
Per Capita Debt:	<b>\$526</b>	\$985	\$78
General Obligation Debt over EAV:	<b>0.00%</b>	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$2,913,136</b>	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	<b>\$2,913</b>	\$2,568	\$1,178
Revenues During FY 20:	<b>\$273,531</b>	\$284,688	\$100,820
Expenditures During FY 20:	<b>\$281,807</b>	\$271,551	\$109,230
Per Capita Revenues:	<b>\$274</b>	\$749	\$268
Per Capita Expenses:	<b>\$282</b>	\$761	\$298
Operating Income (loss):	<b>(\$8,276)</b>	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	<b>1,030.80%</b>	445.15%	348.63%
Ending Retained Earnings for FY 20:	<b>\$2,904,860</b>	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	<b>\$2,905</b>	\$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

<b>Unit Name:</b>	Sublette Village		
<b>Unit Code:</b>	052/060/32	<b>County:</b>	Lee
<b>Fiscal Year End:</b>	4/30/2020		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,148,541		
<b>Equalized Assessed Valuation:</b>	\$6,982,243		
<b>Population:</b>	449		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	13		
<b>Salaries Paid:</b>	\$19,758		

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	<b>\$978,476</b>	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	<b>\$2,179</b>	\$1,148	\$618
Revenues During FY 20:	<b>\$310,505</b>	\$323,415	\$142,083
Expenditures During FY 20:	<b>\$228,814</b>	\$292,504	\$125,294
Per Capita Revenues:	<b>\$692</b>	\$822	\$377
Per Capita Expenditures:	<b>\$510</b>	\$729	\$331
Revenues over/under Expenditures:	<b>\$81,691</b>	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	<b>446.81%</b>	295.03%	190.32%
Ending Fund Balance for FY 20:	<b>\$1,022,371</b>	\$450,961	\$229,000
Per Capita Ending Fund Balance:	<b>\$2,277</b>	\$1,241	\$667

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$126,023</b>	\$206,106	\$40,200
Total Unrestricted Net Assets:	<b>\$896,348</b>	\$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:	<b>\$352,488</b>	\$424,313	\$27,154
Per Capita Debt:	<b>\$785</b>	\$985	\$78
General Obligation Debt over EAV:	<b>0.00%</b>	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$384,269</b>	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	<b>\$856</b>	\$2,568	\$1,178
Revenues During FY 20:	<b>\$84,479</b>	\$284,688	\$100,820
Expenditures During FY 20:	<b>\$131,670</b>	\$271,551	\$109,230
Per Capita Revenues:	<b>\$188</b>	\$749	\$268
Per Capita Expenses:	<b>\$293</b>	\$761	\$298
Operating Income (loss):	<b>(\$47,191)</b>	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	<b>284.71%</b>	445.15%	348.63%
Ending Retained Earnings for FY 20:	<b>\$374,874</b>	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	<b>\$835</b>	\$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

<b>Unit Name:</b>	Sugar Grove Village		
<b>Unit Code:</b>	045/095/32	<b>County:</b>	Kane
<b>Fiscal Year End:</b>	4/30/2020		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$12,897,558		
<b>Equalized Assessed Valuation:</b>	\$326,690,903		
<b>Population:</b>	9,545		
<b>Employees:</b>			
<b>Full Time:</b>	41		
<b>Part Time:</b>	21		
<b>Salaries Paid:</b>	\$3,133,332		

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:	<b>\$1,887,246</b>	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	<b>\$198</b>	\$755	\$535
Revenues During FY 20:	<b>\$5,336,199</b>	\$6,677,634	\$2,957,329
Expenditures During FY 20:	<b>\$4,902,308</b>	\$6,415,715	\$2,895,070
Per Capita Revenues:	<b>\$559</b>	\$932	\$750
Per Capita Expenditures:	<b>\$514</b>	\$882	\$717
Revenues over/under Expenditures:	<b>\$433,891</b>	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	<b>45.60%</b>	103.26%	80.78%
Ending Fund Balance for FY 20:	<b>\$2,235,576</b>	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	<b>\$234</b>	\$818	\$575

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$297,521</b>	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	<b>(\$1,557,129)</b>	(\$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:	<b>\$19,180,013</b>	\$14,887,139	\$3,078,846
Per Capita Debt:	<b>\$2,009</b>	\$1,854	\$836
General Obligation Debt over EAV:	<b>0.00%</b>	1.98%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$18,335,376</b>	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	<b>\$1,921</b>	\$1,794	\$1,388
Revenues During FY 20:	<b>\$5,034,990</b>	\$3,341,488	\$1,469,587
Expenditures During FY 20:	<b>\$3,532,762</b>	\$3,085,755	\$1,345,955
Per Capita Revenues:	<b>\$528</b>	\$549	\$411
Per Capita Expenses:	<b>\$370</b>	\$506	\$380
Operating Income (loss):	<b>\$1,502,228</b>	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	<b>550.96%</b>	394.51%	345.14%
Ending Retained Earnings for FY 20:	<b>\$19,464,264</b>	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	<b>\$2,039</b>	\$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

<b>Unit Name:</b>	Sullivan City		
<b>Unit Code:</b>	070/035/30	<b>County:</b>	Moultrie
<b>Fiscal Year End:</b>	4/30/2020		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$49,059,500		
<b>Equalized Assessed Valuation:</b>	\$34,810,598		
<b>Population:</b>	4,483		
<b>Employees:</b>			
<b>Full Time:</b>	63		
<b>Part Time:</b>	40		
<b>Salaries Paid:</b>	\$3,192,948		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$185,986	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$41	\$755	\$535
Revenues During FY 20:	\$4,646,870	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$6,000,087	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$1,037	\$932	\$750
Per Capita Expenditures:	\$1,338	\$882	\$717
Revenues over/under Expenditures:	(\$1,353,217)	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	63.28%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$3,796,819	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$847	\$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:	\$1,751,729	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	(\$693,825)	(\$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:	<b>\$1,516,003</b>	\$14,887,139	\$3,078,846
Per Capita Debt:	<b>\$338</b>	\$1,854	\$836
General Obligation Debt over EAV:	<b>0.00%</b>	1.98%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$33,837,461</b>	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	<b>\$7,548</b>	\$1,794	\$1,388
Revenues During FY 20:	<b>\$13,815,820</b>	\$3,341,488	\$1,469,587
Expenditures During FY 20:	<b>\$12,330,305</b>	\$3,085,755	\$1,345,955
Per Capita Revenues:	<b>\$3,082</b>	\$549	\$411
Per Capita Expenses:	<b>\$2,750</b>	\$506	\$380
Operating Income (loss):	<b>\$1,485,515</b>	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	<b>246.21%</b>	394.51%	345.14%
Ending Retained Earnings for FY 20:	<b>\$30,358,926</b>	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	<b>\$6,772</b>	\$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

<b>Unit Name:</b>	Summerfield Village		
<b>Unit Code:</b>	088/135/32	<b>County:</b>	St. Clair
<b>Fiscal Year End:</b>	4/30/2020		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$349,890		
<b>Equalized Assessed Valuation:</b>	\$3,507,301		
<b>Population:</b>	398		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	12		
<b>Salaries Paid:</b>	\$61,001		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$181,296	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$456	\$1,148	\$618
Revenues During FY 20:	\$186,588	\$323,415	\$142,083
Expenditures During FY 20:	\$215,530	\$292,504	\$125,294
Per Capita Revenues:	\$469	\$822	\$377
Per Capita Expenditures:	\$542	\$729	\$331
Revenues over/under Expenditures:	(\$28,942)	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	70.11%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$151,104	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$380	\$1,241	\$667

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$23,481	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$133,454	\$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:	<b>\$0</b>	\$424,313	\$27,154
Per Capita Debt:	<b>\$0</b>	\$985	\$78
General Obligation Debt over EAV:	<b>0.00%</b>	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$248,195</b>	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	<b>\$624</b>	\$2,568	\$1,178
Revenues During FY 20:	<b>\$95,720</b>	\$284,688	\$100,820
Expenditures During FY 20:	<b>\$112,587</b>	\$271,551	\$109,230
Per Capita Revenues:	<b>\$241</b>	\$749	\$268
Per Capita Expenses:	<b>\$283</b>	\$761	\$298
Operating Income (loss):	<b>(\$16,867)</b>	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	<b>206.58%</b>	445.15%	348.63%
Ending Retained Earnings for FY 20:	<b>\$232,578</b>	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	<b>\$584</b>	\$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

<b>Unit Name:</b>	Sumner City		
<b>Unit Code:</b>	051/035/30	<b>County:</b>	Lawrence
<b>Fiscal Year End:</b>	4/30/2020		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,305,392		
<b>Equalized Assessed Valuation:</b>	\$3,526,630		
<b>Population:</b>	2,980		
<b>Employees:</b>			
<b>Full Time:</b>	6		
<b>Part Time:</b>	12		
<b>Salaries Paid:</b>	\$297,487		

#### 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:	\$460,899	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$155	\$755	\$535
Revenues During FY 20:	\$726,882	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$524,549	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$244	\$932	\$750
Per Capita Expenditures:	\$176	\$882	\$717
Revenues over/under Expenditures:	\$202,333	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	126.44%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$663,232	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$223	\$818	\$575

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$70,829	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$592,403	(\$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:	<b>\$856,000</b>	\$14,887,139	\$3,078,846
Per Capita Debt:	<b>\$287</b>	\$1,854	\$836
General Obligation Debt over EAV:	<b>0.00%</b>	1.98%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$1,613,691</b>	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	<b>\$542</b>	\$1,794	\$1,388
Revenues During FY 20:	<b>\$566,889</b>	\$3,341,488	\$1,469,587
Expenditures During FY 20:	<b>\$638,712</b>	\$3,085,755	\$1,345,955
Per Capita Revenues:	<b>\$190</b>	\$549	\$411
Per Capita Expenses:	<b>\$214</b>	\$506	\$380
Operating Income (loss):	<b>(\$71,823)</b>	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	<b>241.40%</b>	394.51%	345.14%
Ending Retained Earnings for FY 20:	<b>\$1,541,868</b>	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	<b>\$517</b>	\$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

<b>Unit Name:</b>	Swansea Village		
<b>Unit Code:</b>	088/140/32	<b>County:</b>	St. Clair
<b>Fiscal Year End:</b>	4/30/2020		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$14,301,316		
<b>Equalized Assessed Valuation:</b>	\$286,365,933		
<b>Population:</b>	13,350		
<b>Employees:</b>			
<b>Full Time:</b>		47	
<b>Part Time:</b>		64	
<b>Salaries Paid:</b>		\$3,538,699	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	<b>\$7,657,798</b>	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	<b>\$574</b>	\$755	\$535
Revenues During FY 20:	<b>\$8,816,951</b>	\$6,677,634	\$2,957,329
Expenditures During FY 20:	<b>\$7,925,575</b>	\$6,415,715	\$2,895,070
Per Capita Revenues:	<b>\$660</b>	\$932	\$750
Per Capita Expenditures:	<b>\$594</b>	\$882	\$717
Revenues over/under Expenditures:	<b>\$891,376</b>	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	<b>96.32%</b>	103.26%	80.78%
Ending Fund Balance for FY 20:	<b>\$7,633,924</b>	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	<b>\$572</b>	\$818	\$575

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$4,865,170</b>	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	<b>(\$7,506,090)</b>	(\$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:	<b>\$11,957,368</b>	\$14,887,139	\$3,078,846
Per Capita Debt:	<b>\$896</b>	\$1,854	\$836
General Obligation Debt over EAV:	<b>0.31%</b>	1.98%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$18,339,338</b>	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	<b>\$1,374</b>	\$1,794	\$1,388
Revenues During FY 20:	<b>\$3,444,369</b>	\$3,341,488	\$1,469,587
Expenditures During FY 20:	<b>\$2,920,611</b>	\$3,085,755	\$1,345,955
Per Capita Revenues:	<b>\$258</b>	\$549	\$411
Per Capita Expenses:	<b>\$219</b>	\$506	\$380
Operating Income (loss):	<b>\$523,758</b>	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	<b>645.86%</b>	394.51%	345.14%
Ending Retained Earnings for FY 20:	<b>\$18,863,096</b>	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	<b>\$1,413</b>	\$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

<b>Unit Name:</b>	Sycamore City		
<b>Unit Code:</b>	019/065/30	<b>County:</b>	Dekalb
<b>Fiscal Year End:</b>	4/30/2020		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$55,041,488		
<b>Equalized Assessed Valuation:</b>	\$468,168,714		
<b>Population:</b>	17,519		
<b>Employees:</b>			
	<b>Full Time:</b>	99	
	<b>Part Time:</b>	45	
	<b>Salaries Paid:</b>	\$9,395,721	

#### Blended Component Units

Number Submitted = 1  
Police and Fire Pension

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	<b>\$15,407,608</b>	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	<b>\$879</b>	\$755	\$535
Revenues During FY 20:	<b>\$18,380,347</b>	\$6,677,634	\$2,957,329
Expenditures During FY 20:	<b>\$18,587,902</b>	\$6,415,715	\$2,895,070
Per Capita Revenues:	<b>\$1,049</b>	\$932	\$750
Per Capita Expenditures:	<b>\$1,061</b>	\$882	\$717
Revenues over/under Expenditures:	<b>(\$207,555)</b>	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	<b>87.68%</b>	103.26%	80.78%
Ending Fund Balance for FY 20:	<b>\$16,298,517</b>	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	<b>\$930</b>	\$818	\$575

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,234,419</b>	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	<b>(\$9,730,743)</b>	(\$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:	<b>\$6,975,326</b>	\$14,887,139	\$3,078,846
Per Capita Debt:	<b>\$398</b>	\$1,854	\$836
General Obligation Debt over EAV:	<b>0.81%</b>	1.98%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$4,201,571</b>	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	<b>\$240</b>	\$1,794	\$1,388
Revenues During FY 20:	<b>\$6,515,716</b>	\$3,341,488	\$1,469,587
Expenditures During FY 20:	<b>\$4,652,013</b>	\$3,085,755	\$1,345,955
Per Capita Revenues:	<b>\$372</b>	\$549	\$411
Per Capita Expenses:	<b>\$266</b>	\$506	\$380
Operating Income (loss):	<b>\$1,863,703</b>	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	<b>511.81%</b>	394.51%	345.14%
Ending Retained Earnings for FY 20:	<b>\$23,809,329</b>	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	<b>\$1,359</b>	\$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

<b>Unit Name:</b>	Symerton Village														
<b>Unit Code:</b>	099/115/32	<b>County:</b>	Will												
<b>Fiscal Year End:</b>	4/30/2020														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$138,800														
<b>Equalized Assessed Valuation:</b>	\$1,638,216														
<b>Population:</b>	111														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	(\$7,107)	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	(\$64)	\$1,148	\$618
Revenues During FY 20:	\$145,925	\$323,415	\$142,083
Expenditures During FY 20:	\$120,193	\$292,504	\$125,294
Per Capita Revenues:	\$1,315	\$822	\$377
Per Capita Expenditures:	\$1,083	\$729	\$331
Revenues over/under Expenditures:	\$25,732	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	15.50%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$18,625	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$168	\$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:	<b>\$0</b>	\$424,313	\$27,154
Per Capita Debt:	<b>\$0</b>	\$985	\$78
General Obligation Debt over EAV:	<b>0.00%</b>	0.25%	0.00%

#### Enterprise Funds

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

<b>Unit Name:</b>	Table Grove Village		
<b>Unit Code:</b>	029/100/32	<b>County:</b>	Fulton
<b>Fiscal Year End:</b>	4/30/2020		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$548,500		
<b>Equalized Assessed Valuation:</b>	\$2,325,779		
<b>Population:</b>	383		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	2		
<b>Salaries Paid:</b>	\$45,236		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$332,364	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$868	\$1,148	\$618
Revenues During FY 20:	\$282,540	\$323,415	\$142,083
Expenditures During FY 20:	\$328,442	\$292,504	\$125,294
Per Capita Revenues:	\$738	\$822	\$377
Per Capita Expenditures:	\$858	\$729	\$331
Revenues over/under Expenditures:	(\$45,902)	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	85.70%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$281,462	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$735	\$1,241	\$667

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$195,671	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$140,791	\$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:	<b>\$327,698</b>	\$424,313	\$27,154
Per Capita Debt:	<b>\$856</b>	\$985	\$78
General Obligation Debt over EAV:	<b>0.00%</b>	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$805,515</b>	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	<b>\$2,103</b>	\$2,568	\$1,178
Revenues During FY 20:	<b>\$147,502</b>	\$284,688	\$100,820
Expenditures During FY 20:	<b>\$167,582</b>	\$271,551	\$109,230
Per Capita Revenues:	<b>\$385</b>	\$749	\$268
Per Capita Expenses:	<b>\$438</b>	\$761	\$298
Operating Income (loss):	<b>(\$20,080)</b>	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	<b>468.69%</b>	445.15%	348.63%
Ending Retained Earnings for FY 20:	<b>\$785,435</b>	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	<b>\$2,051</b>	\$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

<b>Unit Name:</b>	Tallula Village		
<b>Unit Code:</b>	065/030/32	<b>County:</b>	Menard
<b>Fiscal Year End:</b>	4/30/2020		
<b>Accounting Method:</b>	Combination		
<b>Appropriation or Budget:</b>	\$539,300		
<b>Equalized Assessed Valuation:</b>	\$4,530,886		
<b>Population:</b>	638		
<b>Employees:</b>			
<b>Full Time:</b>		3	
<b>Part Time:</b>		2	
<b>Salaries Paid:</b>		\$94,156	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	<b>\$118,928</b>	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	<b>\$186</b>	\$1,148	\$618
Revenues During FY 20:	<b>\$125,370</b>	\$323,415	\$142,083
Expenditures During FY 20:	<b>\$92,268</b>	\$292,504	\$125,294
Per Capita Revenues:	<b>\$197</b>	\$822	\$377
Per Capita Expenditures:	<b>\$145</b>	\$729	\$331
Revenues over/under Expenditures:	<b>\$33,102</b>	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	<b>162.60%</b>	295.03%	190.32%
Ending Fund Balance for FY 20:	<b>\$150,030</b>	\$450,961	\$229,000
Per Capita Ending Fund Balance:	<b>\$235</b>	\$1,241	\$667

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$56,241</b>	\$206,106	\$40,200
Total Unrestricted Net Assets:	<b>\$93,789</b>	\$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:	<b>\$0</b>	\$424,313	\$27,154
Per Capita Debt:	<b>\$0</b>	\$985	\$78
General Obligation Debt over EAV:	<b>0.00%</b>	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$404,114</b>	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	<b>\$633</b>	\$2,568	\$1,178
Revenues During FY 20:	<b>\$216,132</b>	\$284,688	\$100,820
Expenditures During FY 20:	<b>\$261,817</b>	\$271,551	\$109,230
Per Capita Revenues:	<b>\$339</b>	\$749	\$268
Per Capita Expenses:	<b>\$410</b>	\$761	\$298
Operating Income (loss):	<b>(\$45,685)</b>	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	<b>137.66%</b>	445.15%	348.63%
Ending Retained Earnings for FY 20:	<b>\$360,429</b>	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	<b>\$565</b>	\$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

<b>Unit Name:</b>	Tamaroa Village		
<b>Unit Code:</b>	073/030/32	<b>County:</b>	Perry
<b>Fiscal Year End:</b>	4/30/2020		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,106,006		
<b>Equalized Assessed Valuation:</b>	\$3,683,188		
<b>Population:</b>	635		
<b>Employees:</b>			
<b>Full Time:</b>	3		
<b>Part Time:</b>	4		
<b>Salaries Paid:</b>	\$120,642		

<b>Blended Component Units</b>

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$470,259	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$741	\$1,148	\$618
Revenues During FY 20:	\$295,266	\$323,415	\$142,083
Expenditures During FY 20:	\$251,673	\$292,504	\$125,294
Per Capita Revenues:	\$465	\$822	\$377
Per Capita Expenditures:	\$396	\$729	\$331
Revenues over/under Expenditures:	\$43,593	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	225.52%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$567,570	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$894	\$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:	\$278,385	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$296,011	\$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:	<b>\$1,718,619</b>	\$424,313	\$27,154
Per Capita Debt:	<b>\$2,706</b>	\$985	\$78
General Obligation Debt over EAV:	<b>0.00%</b>	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>(\$150,394)</b>	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	<b>(\$237)</b>	\$2,568	\$1,178
Revenues During FY 20:	<b>\$551,480</b>	\$284,688	\$100,820
Expenditures During FY 20:	<b>\$522,523</b>	\$271,551	\$109,230
Per Capita Revenues:	<b>\$868</b>	\$749	\$268
Per Capita Expenses:	<b>\$823</b>	\$761	\$298
Operating Income (loss):	<b>\$28,957</b>	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	<b>(28.55%)</b>	445.15%	348.63%
Ending Retained Earnings for FY 20:	<b>(\$149,172)</b>	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	<b>(\$235)</b>	\$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

<b>Unit Name:</b>	Tamms Village		
<b>Unit Code:</b>	002/015/32	<b>County:</b>	Alexander
<b>Fiscal Year End:</b>	6/30/2020		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$867,835		
<b>Equalized Assessed Valuation:</b>	\$2,430,395		
<b>Population:</b>	632		
<b>Employees:</b>			
<b>Full Time:</b>		4	
<b>Part Time:</b>		3	
<b>Salaries Paid:</b>	\$157,590		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$120,844	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$191	\$1,148	\$618
Revenues During FY 20:	\$292,754	\$323,415	\$142,083
Expenditures During FY 20:	\$258,150	\$292,504	\$125,294
Per Capita Revenues:	\$463	\$822	\$377
Per Capita Expenditures:	\$408	\$729	\$331
Revenues over/under Expenditures:	\$34,604	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	60.22%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$155,448	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$246	\$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:	\$141,972	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$13,476	\$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:	<b>\$24,433</b>	\$424,313	\$27,154
Per Capita Debt:	<b>\$39</b>	\$985	\$78
General Obligation Debt over EAV:	<b>0.00%</b>	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$2,219,389</b>	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	<b>\$3,512</b>	\$2,568	\$1,178
Revenues During FY 20:	<b>\$431,152</b>	\$284,688	\$100,820
Expenditures During FY 20:	<b>\$581,555</b>	\$271,551	\$109,230
Per Capita Revenues:	<b>\$682</b>	\$749	\$268
Per Capita Expenses:	<b>\$920</b>	\$761	\$298
Operating Income (loss):	<b>(\$150,403)</b>	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	<b>355.77%</b>	445.15%	348.63%
Ending Retained Earnings for FY 20:	<b>\$2,068,986</b>	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	<b>\$3,274</b>	\$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

<b>Unit Name:</b>	Tampico Village		
<b>Unit Code:</b>	098/060/32	<b>County:</b>	Whiteside
<b>Fiscal Year End:</b>	4/30/2020		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$3,539,543		
<b>Equalized Assessed Valuation:</b>	\$6,122,572		
<b>Population:</b>	790		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	14		
<b>Salaries Paid:</b>	\$194,539		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	<b>\$58,518</b>	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	<b>\$74</b>	\$1,148	\$618
Revenues During FY 20:	<b>\$320,929</b>	\$323,415	\$142,083
Expenditures During FY 20:	<b>\$310,947</b>	\$292,504	\$125,294
Per Capita Revenues:	<b>\$406</b>	\$822	\$377
Per Capita Expenditures:	<b>\$394</b>	\$729	\$331
Revenues over/under Expenditures:	<b>\$9,982</b>	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	<b>33.41%</b>	295.03%	190.32%
Ending Fund Balance for FY 20:	<b>\$103,876</b>	\$450,961	\$229,000
Per Capita Ending Fund Balance:	<b>\$131</b>	\$1,241	\$667

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$74,696</b>	\$206,106	\$40,200
Total Unrestricted Net Assets:	<b>\$29,180</b>	\$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:	<b>\$1,407,865</b>	\$424,313	\$27,154
Per Capita Debt:	<b>\$1,782</b>	\$985	\$78
General Obligation Debt over EAV:	<b>0.00%</b>	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$1,471,819</b>	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	<b>\$1,863</b>	\$2,568	\$1,178
Revenues During FY 20:	<b>\$306,428</b>	\$284,688	\$100,820
Expenditures During FY 20:	<b>\$308,813</b>	\$271,551	\$109,230
Per Capita Revenues:	<b>\$388</b>	\$749	\$268
Per Capita Expenses:	<b>\$391</b>	\$761	\$298
Operating Income (loss):	<b>(\$2,385)</b>	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	<b>464.38%</b>	445.15%	348.63%
Ending Retained Earnings for FY 20:	<b>\$1,434,058</b>	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	<b>\$1,815</b>	\$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

<b>Unit Name:</b>	Taylor Springs Village		
<b>Unit Code:</b>	068/080/32	<b>County:</b>	Montgomery
<b>Fiscal Year End:</b>	4/30/2020		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$947,720		
<b>Equalized Assessed Valuation:</b>	\$4,057,623		
<b>Population:</b>	690		
<b>Employees:</b>			
<b>Full Time:</b>	3		
<b>Part Time:</b>	12		
<b>Salaries Paid:</b>	\$130,772		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$514,332	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$745	\$1,148	\$618
Revenues During FY 20:	\$312,049	\$323,415	\$142,083
Expenditures During FY 20:	\$399,191	\$292,504	\$125,294
Per Capita Revenues:	\$452	\$822	\$377
Per Capita Expenditures:	\$579	\$729	\$331
Revenues over/under Expenditures:	(\$87,142)	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	107.01%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$427,190	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$619	\$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:	\$77,851	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$349,339	\$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:	<b>\$0</b>	\$424,313	\$27,154
Per Capita Debt:	<b>\$0</b>	\$985	\$78
General Obligation Debt over EAV:	<b>0.00%</b>	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$735,033</b>	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	<b>\$1,065</b>	\$2,568	\$1,178
Revenues During FY 20:	<b>\$240,515</b>	\$284,688	\$100,820
Expenditures During FY 20:	<b>\$157,677</b>	\$271,551	\$109,230
Per Capita Revenues:	<b>\$349</b>	\$749	\$268
Per Capita Expenses:	<b>\$229</b>	\$761	\$298
Operating Income (loss):	<b>\$82,838</b>	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	<b>518.70%</b>	445.15%	348.63%
Ending Retained Earnings for FY 20:	<b>\$817,871</b>	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	<b>\$1,185</b>	\$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

<b>Unit Name:</b>	Taylorville City
<b>Unit Code:</b>	011/065/30
<b>County:</b>	Christian
<b>Fiscal Year End:</b>	4/30/2020
<b>Accounting Method:</b>	Cash With Assets
<b>Appropriation or Budget:</b>	\$38,257,225
<b>Equalized Assessed Valuation:</b>	\$146,302,542
<b>Population:</b>	10,752
<b>Employees:</b>	
<b>Full Time:</b>	102
<b>Part Time:</b>	112
<b>Salaries Paid:</b>	\$5,253,565

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$4,673,469	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$435	\$755	\$535
Revenues During FY 20:	\$10,671,083	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$8,139,392	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$992	\$932	\$750
Per Capita Expenditures:	\$757	\$882	\$717
Revenues over/under Expenditures:	\$2,531,691	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	73.33%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$5,968,252	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$555	\$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:	\$4,142,207	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$1,826,045	(\$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:	<b>\$38,261,020</b>	\$14,887,139	\$3,078,846
Per Capita Debt:	<b>\$3,559</b>	\$1,854	\$836
General Obligation Debt over EAV:	<b>6.12%</b>	1.98%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$21,878,926</b>	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	<b>\$2,035</b>	\$1,794	\$1,388
Revenues During FY 20:	<b>\$5,520,748</b>	\$3,341,488	\$1,469,587
Expenditures During FY 20:	<b>\$5,918,121</b>	\$3,085,755	\$1,345,955
Per Capita Revenues:	<b>\$513</b>	\$549	\$411
Per Capita Expenses:	<b>\$550</b>	\$506	\$380
Operating Income (loss):	<b>(\$397,373)</b>	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	<b>383.88%</b>	394.51%	345.14%
Ending Retained Earnings for FY 20:	<b>\$22,718,461</b>	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	<b>\$2,113</b>	\$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

<b>Unit Name:</b>	<b>Teutopolis Village</b>
<b>Unit Code:</b>	025/050/32
<b>County:</b>	Effingham
<b>Fiscal Year End:</b>	4/30/2020
<b>Accounting Method:</b>	Cash With Assets
<b>Appropriation or Budget:</b>	\$9,988,500
<b>Equalized Assessed Valuation:</b>	\$46,236,316
<b>Population:</b>	1,530
<b>Employees:</b>	
<b>Full Time:</b>	7
<b>Part Time:</b>	7
<b>Salaries Paid:</b>	\$400,953

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	<b>\$1,993,096</b>	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	<b>\$1,303</b>	\$755	\$535
Revenues During FY 20:	<b>\$2,662,670</b>	\$6,677,634	\$2,957,329
Expenditures During FY 20:	<b>\$1,614,352</b>	\$6,415,715	\$2,895,070
Per Capita Revenues:	<b>\$1,740</b>	\$932	\$750
Per Capita Expenditures:	<b>\$1,055</b>	\$882	\$717
Revenues over/under Expenditures:	<b>\$1,048,318</b>	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	<b>222.58%</b>	103.26%	80.78%
Ending Fund Balance for FY 20:	<b>\$3,593,161</b>	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	<b>\$2,348</b>	\$818	\$575

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,533,472</b>	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	<b>\$2,059,689</b>	(\$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:	<b>\$2,108,378</b>	\$14,887,139	\$3,078,846
Per Capita Debt:	<b>\$1,378</b>	\$1,854	\$836
General Obligation Debt over EAV:	<b>3.14%</b>	1.98%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$4,496,919</b>	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	<b>\$2,939</b>	\$1,794	\$1,388
Revenues During FY 20:	<b>\$768,772</b>	\$3,341,488	\$1,469,587
Expenditures During FY 20:	<b>\$561,763</b>	\$3,085,755	\$1,345,955
Per Capita Revenues:	<b>\$502</b>	\$549	\$411
Per Capita Expenses:	<b>\$367</b>	\$506	\$380
Operating Income (loss):	<b>\$207,009</b>	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	<b>845.95%</b>	394.51%	345.14%
Ending Retained Earnings for FY 20:	<b>\$4,752,256</b>	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	<b>\$3,106</b>	\$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

<b>Unit Name:</b>	Thawville Village		
<b>Unit Code:</b>	038/100/32	<b>County:</b>	Iroquois
<b>Fiscal Year End:</b>	4/30/2020		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$162,004		
<b>Equalized Assessed Valuation:</b>	\$1,588,710		
<b>Population:</b>	275		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	4		
<b>Salaries Paid:</b>	\$23,400		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$206,486	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$751	\$1,148	\$618
Revenues During FY 20:	\$66,853	\$323,415	\$142,083
Expenditures During FY 20:	\$60,179	\$292,504	\$125,294
Per Capita Revenues:	\$243	\$822	\$377
Per Capita Expenditures:	\$219	\$729	\$331
Revenues over/under Expenditures:	\$6,674	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	354.21%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$213,160	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$775	\$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:	\$213,160	\$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:	<b>\$0</b>	\$424,313	\$27,154
Per Capita Debt:	<b>\$0</b>	\$985	\$78
General Obligation Debt over EAV:	<b>0.00%</b>	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$95,862</b>	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	<b>\$349</b>	\$2,568	\$1,178
Revenues During FY 20:	<b>\$59,804</b>	\$284,688	\$100,820
Expenditures During FY 20:	<b>\$44,026</b>	\$271,551	\$109,230
Per Capita Revenues:	<b>\$217</b>	\$749	\$268
Per Capita Expenses:	<b>\$160</b>	\$761	\$298
Operating Income (loss):	<b>\$15,778</b>	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	<b>253.58%</b>	445.15%	348.63%
Ending Retained Earnings for FY 20:	<b>\$111,640</b>	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	<b>\$406</b>	\$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

<b>Unit Name:</b>	<b>Third Lake Village</b>
<b>Unit Code:</b>	049/180/32
<b>County:</b>	Lake
<b>Fiscal Year End:</b>	4/30/2020
<b>Accounting Method:</b>	Cash With Assets
<b>Appropriation or Budget:</b>	\$786,800
<b>Equalized Assessed Valuation:</b>	\$43,471,675
<b>Population:</b>	1,156
<b>Employees:</b>	
<b>Full Time:</b>	
<b>Part Time:</b>	3
<b>Salaries Paid:</b>	\$71,104

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	<b>\$2,245,788</b>	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	<b>\$1,943</b>	\$755	\$535
Revenues During FY 20:	<b>\$824,705</b>	\$6,677,634	\$2,957,329
Expenditures During FY 20:	<b>\$404,976</b>	\$6,415,715	\$2,895,070
Per Capita Revenues:	<b>\$713</b>	\$932	\$750
Per Capita Expenditures:	<b>\$350</b>	\$882	\$717
Revenues over/under Expenditures:	<b>\$419,729</b>	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	<b>658.19%</b>	103.26%	80.78%
Ending Fund Balance for FY 20:	<b>\$2,665,517</b>	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	<b>\$2,306</b>	\$818	\$575

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$91,205</b>	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	<b>\$2,574,312</b>	(\$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:	<b>\$0</b>	\$14,887,139	\$3,078,846
Per Capita Debt:	<b>\$0</b>	\$1,854	\$836
General Obligation Debt over EAV:	<b>0.00%</b>	1.98%	0.00%

#### Enterprise Funds

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

<b>Unit Name:</b>	Thomasboro Village		
<b>Unit Code:</b>	010/110/32	<b>County:</b>	Champaign
<b>Fiscal Year End:</b>	4/30/2020		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,144,032		
<b>Equalized Assessed Valuation:</b>	\$11,521,941		
<b>Population:</b>	1,141		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	13		
<b>Salaries Paid:</b>	\$137,423		

#### 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:	\$1,046,154	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$917	\$755	\$535
Revenues During FY 20:	\$379,876	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$230,571	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$333	\$932	\$750
Per Capita Expenditures:	\$202	\$882	\$717
Revenues over/under Expenditures:	\$149,305	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	518.48%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$1,195,459	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$1,048	\$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:	\$139,454	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$1,056,005	(\$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:	<b>\$987,871</b>	\$14,887,139	\$3,078,846
Per Capita Debt:	<b>\$866</b>	\$1,854	\$836
General Obligation Debt over EAV:	<b>0.00%</b>	1.98%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$1,919,515</b>	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	<b>\$1,682</b>	\$1,794	\$1,388
Revenues During FY 20:	<b>\$576,603</b>	\$3,341,488	\$1,469,587
Expenditures During FY 20:	<b>\$401,599</b>	\$3,085,755	\$1,345,955
Per Capita Revenues:	<b>\$505</b>	\$549	\$411
Per Capita Expenses:	<b>\$352</b>	\$506	\$380
Operating Income (loss):	<b>\$175,004</b>	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	<b>521.54%</b>	394.51%	345.14%
Ending Retained Earnings for FY 20:	<b>\$2,094,519</b>	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	<b>\$1,836</b>	\$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

<b>Unit Name:</b>	Thompsonville Village		
<b>Unit Code:</b>	028/055/32	<b>County:</b>	Franklin
<b>Fiscal Year End:</b>	4/30/2020		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$442,838		
<b>Equalized Assessed Valuation:</b>	\$4,354,851		
<b>Population:</b>	604		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	11		
<b>Salaries Paid:</b>	\$56,166		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$195,482	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$324	\$1,148	\$618
Revenues During FY 20:	\$185,323	\$323,415	\$142,083
Expenditures During FY 20:	\$166,760	\$292,504	\$125,294
Per Capita Revenues:	\$307	\$822	\$377
Per Capita Expenditures:	\$276	\$729	\$331
Revenues over/under Expenditures:	\$18,563	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	122.15%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$203,704	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$337	\$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:	\$46,761	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$166,152	\$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:	<b>\$130,000</b>	\$424,313	\$27,154
Per Capita Debt:	<b>\$215</b>	\$985	\$78
General Obligation Debt over EAV:	<b>0.00%</b>	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$757,114</b>	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	<b>\$1,254</b>	\$2,568	\$1,178
Revenues During FY 20:	<b>\$114,277</b>	\$284,688	\$100,820
Expenditures During FY 20:	<b>\$106,445</b>	\$271,551	\$109,230
Per Capita Revenues:	<b>\$189</b>	\$749	\$268
Per Capita Expenses:	<b>\$176</b>	\$761	\$298
Operating Income (loss):	<b>\$7,832</b>	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	<b>728.35%</b>	445.15%	348.63%
Ending Retained Earnings for FY 20:	<b>\$775,287</b>	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	<b>\$1,284</b>	\$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

<b>Unit Name:</b>	Thomson Village		
<b>Unit Code:</b>	008/040/32	<b>County:</b>	Carroll
<b>Fiscal Year End:</b>	4/30/2020		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,810,851		
<b>Equalized Assessed Valuation:</b>	\$7,288,694		
<b>Population:</b>	560		
<b>Employees:</b>			
<b>Full Time:</b>	3		
<b>Part Time:</b>	14		
<b>Salaries Paid:</b>	\$240,697		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$132,844	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$237	\$1,148	\$618
Revenues During FY 20:	\$331,394	\$323,415	\$142,083
Expenditures During FY 20:	\$387,198	\$292,504	\$125,294
Per Capita Revenues:	\$592	\$822	\$377
Per Capita Expenditures:	\$691	\$729	\$331
Revenues over/under Expenditures:	(\$55,804)	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	19.90%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$77,040	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$138	\$1,241	\$667

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$35,412	\$206,106	\$40,200
Total Unrestricted Net Assets:	(\$97,489)	\$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:	<b>\$1,694,817</b>	\$424,313	\$27,154
Per Capita Debt:	<b>\$3,026</b>	\$985	\$78
General Obligation Debt over EAV:	<b>0.00%</b>	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$4,879,250</b>	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	<b>\$8,713</b>	\$2,568	\$1,178
Revenues During FY 20:	<b>\$708,356</b>	\$284,688	\$100,820
Expenditures During FY 20:	<b>\$844,901</b>	\$271,551	\$109,230
Per Capita Revenues:	<b>\$1,265</b>	\$749	\$268
Per Capita Expenses:	<b>\$1,509</b>	\$761	\$298
Operating Income (loss):	<b>(\$136,545)</b>	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	<b>561.33%</b>	445.15%	348.63%
Ending Retained Earnings for FY 20:	<b>\$4,742,705</b>	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	<b>\$8,469</b>	\$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

<b>Unit Name:</b>	Thornton Village		
<b>Unit Code:</b>	016/570/32	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2020		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$9,384,955		
<b>Equalized Assessed Valuation:</b>	\$151,274,202		
<b>Population:</b>	2,334		
<b>Employees:</b>			
<b>Full Time:</b>		23	
<b>Part Time:</b>		72	
<b>Salaries Paid:</b>		\$2,260,725	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	<b>\$1,941,432</b>	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	<b>\$832</b>	\$755	\$535
Revenues During FY 20:	<b>\$5,198,012</b>	\$6,677,634	\$2,957,329
Expenditures During FY 20:	<b>\$4,864,225</b>	\$6,415,715	\$2,895,070
Per Capita Revenues:	<b>\$2,227</b>	\$932	\$750
Per Capita Expenditures:	<b>\$2,084</b>	\$882	\$717
Revenues over/under Expenditures:	<b>\$333,787</b>	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	<b>46.55%</b>	103.26%	80.78%
Ending Fund Balance for FY 20:	<b>\$2,264,271</b>	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	<b>\$970</b>	\$818	\$575

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$387,605</b>	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	<b>\$1,747,488</b>	(\$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:	<b>\$2,867,755</b>	\$14,887,139	\$3,078,846
Per Capita Debt:	<b>\$1,229</b>	\$1,854	\$836
General Obligation Debt over EAV:	<b>1.30%</b>	1.98%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$375,517</b>	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	<b>\$161</b>	\$1,794	\$1,388
Revenues During FY 20:	<b>\$703,225</b>	\$3,341,488	\$1,469,587
Expenditures During FY 20:	<b>\$664,772</b>	\$3,085,755	\$1,345,955
Per Capita Revenues:	<b>\$301</b>	\$549	\$411
Per Capita Expenses:	<b>\$285</b>	\$506	\$380
Operating Income (loss):	<b>\$38,453</b>	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	<b>62.27%</b>	394.51%	345.14%
Ending Retained Earnings for FY 20:	<b>\$413,970</b>	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	<b>\$177</b>	\$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

<b>Unit Name:</b>	Tilden Village		
<b>Unit Code:</b>	079/075/32	<b>County:</b>	Randolph
<b>Fiscal Year End:</b>	3/31/2020		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$942,220		
<b>Equalized Assessed Valuation:</b>	\$4,228,921		
<b>Population:</b>	912		
<b>Employees:</b>			
<b>Full Time:</b>	5		
<b>Part Time:</b>	15		
<b>Salaries Paid:</b>	\$187,344		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$267,303	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$293	\$1,148	\$618
Revenues During FY 20:	\$339,933	\$323,415	\$142,083
Expenditures During FY 20:	\$392,060	\$292,504	\$125,294
Per Capita Revenues:	\$373	\$822	\$377
Per Capita Expenditures:	\$430	\$729	\$331
Revenues over/under Expenditures:	(\$52,127)	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	77.22%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$302,742	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$332	\$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:	\$137,492	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$24,792	\$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:	<b>\$213,879</b>	\$424,313	\$27,154
Per Capita Debt:	<b>\$235</b>	\$985	\$78
General Obligation Debt over EAV:	<b>0.00%</b>	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$492,897</b>	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	<b>\$540</b>	\$2,568	\$1,178
Revenues During FY 20:	<b>\$269,267</b>	\$284,688	\$100,820
Expenditures During FY 20:	<b>\$206,199</b>	\$271,551	\$109,230
Per Capita Revenues:	<b>\$295</b>	\$749	\$268
Per Capita Expenses:	<b>\$226</b>	\$761	\$298
Operating Income (loss):	<b>\$63,068</b>	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	<b>232.53%</b>	445.15%	348.63%
Ending Retained Earnings for FY 20:	<b>\$479,483</b>	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	<b>\$526</b>	\$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

<b>Unit Name:</b>	Tilton Village		
<b>Unit Code:</b>	092/100/32	<b>County:</b>	Vermilion
<b>Fiscal Year End:</b>	4/30/2020		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$4,943,586		
<b>Equalized Assessed Valuation:</b>	\$19,362,004		
<b>Population:</b>	2,686		
<b>Employees:</b>			
<b>Full Time:</b>	13		
<b>Part Time:</b>	69		
<b>Salaries Paid:</b>	\$922,888		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	<b>\$2,608,980</b>	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	<b>\$971</b>	\$755	\$535
Revenues During FY 20:	<b>\$4,280,261</b>	\$6,677,634	\$2,957,329
Expenditures During FY 20:	<b>\$4,596,632</b>	\$6,415,715	\$2,895,070
Per Capita Revenues:	<b>\$1,594</b>	\$932	\$750
Per Capita Expenditures:	<b>\$1,711</b>	\$882	\$717
Revenues over/under Expenditures:	<b>(\$316,371)</b>	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	<b>49.88%</b>	103.26%	80.78%
Ending Fund Balance for FY 20:	<b>\$2,292,609</b>	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	<b>\$854</b>	\$818	\$575

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,465,785</b>	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	<b>\$826,824</b>	(\$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:	<b>\$3,121,735</b>	\$14,887,139	\$3,078,846
Per Capita Debt:	<b>\$1,162</b>	\$1,854	\$836
General Obligation Debt over EAV:	<b>11.21%</b>	1.98%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>(\$25,639)</b>	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	<b>(\$10)</b>	\$1,794	\$1,388
Revenues During FY 20:	<b>\$266,442</b>	\$3,341,488	\$1,469,587
Expenditures During FY 20:	<b>\$257,367</b>	\$3,085,755	\$1,345,955
Per Capita Revenues:	<b>\$99</b>	\$549	\$411
Per Capita Expenses:	<b>\$96</b>	\$506	\$380
Operating Income (loss):	<b>\$9,075</b>	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	<b>(6.44%)</b>	394.51%	345.14%
Ending Retained Earnings for FY 20:	<b>(\$16,564)</b>	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	<b>(\$6)</b>	\$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

<b>Unit Name:</b>	Timberlane Village		
<b>Unit Code:</b>	004/100/32	<b>County:</b>	Boone
<b>Fiscal Year End:</b>	12/31/2020		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$291,650		
<b>Equalized Assessed Valuation:</b>	\$25,279,244		
<b>Population:</b>	934		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	8		
<b>Salaries Paid:</b>	\$26,054		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$693,195	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$742	\$1,148	\$618
Revenues During FY 20:	\$339,742	\$323,415	\$142,083
Expenditures During FY 20:	\$252,449	\$292,504	\$125,294
Per Capita Revenues:	\$364	\$822	\$377
Per Capita Expenditures:	\$270	\$729	\$331
Revenues over/under Expenditures:	\$87,293	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	309.17%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$780,488	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$836	\$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:	\$201,913	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$578,575	\$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:	<b>\$0</b>	\$424,313	\$27,154
Per Capita Debt:	<b>\$0</b>	\$985	\$78
General Obligation Debt over EAV:	<b>0.00%</b>	0.25%	0.00%

#### Enterprise Funds

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

<b>Unit Name:</b>	Tinley Park Village		
<b>Unit Code:</b>	016/575/32	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2020		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$148,516,457		
<b>Equalized Assessed Valuation:</b>	\$1,514,800,242		
<b>Population:</b>	55,773		
<b>Employees:</b>			
<b>Full Time:</b>	213		
<b>Part Time:</b>	178		
<b>Salaries Paid:</b>	\$26,266,295		

#### Blended Component Units

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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	<b>\$39,114,848</b>	\$27,800,701	\$24,888,202
Per Capita Beginning Fund Balance:	<b>\$701</b>	\$596	\$540
Revenues During FY 20:	<b>\$61,564,444</b>	\$60,579,564	\$47,380,144
Expenditures During FY 20:	<b>\$48,819,506</b>	\$57,527,047	\$42,674,104
Per Capita Revenues:	<b>\$1,104</b>	\$1,193	\$1,190
Per Capita Expenditures:	<b>\$875</b>	\$1,138	\$1,113
Revenues over/under Expenditures:	<b>\$12,744,938</b>	\$3,052,517	\$3,395,799
Ratio of Fund Balance to Expenditures:	<b>84.97%</b>	60.09%	57.63%
Ending Fund Balance for FY 20:	<b>\$41,483,467</b>	\$30,140,627	\$27,251,330
Per Capita Ending Fund Balance:	<b>\$744</b>	\$648	\$601

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$14,796,529</b>	\$12,554,948	\$8,501,046
Total Unrestricted Net Assets:	<b>\$34,064,341</b>	(\$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:	<b>\$84,598,130</b>	\$143,864,744	\$80,183,022
Per Capita Debt:	<b>\$1,517</b>	\$2,700	\$1,962
General Obligation Debt over EAV:	<b>0.83%</b>	3.83%	2.50%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$56,676,345</b>	\$76,886,573	\$53,772,300
Per Capita Beginning Retained Earnings	<b>\$1,016</b>	\$1,532	\$1,269
Revenues During FY 20:	<b>\$24,765,227</b>	\$25,580,207	\$16,960,171
Expenditures During FY 20:	<b>\$24,387,892</b>	\$22,794,638	\$13,897,067
Per Capita Revenues:	<b>\$444</b>	\$492	\$359
Per Capita Expenses:	<b>\$437</b>	\$433	\$334
Operating Income (loss):	<b>\$377,335</b>	\$2,785,569	\$2,238,845
Ratio of Retained Earnings to Expenses:	<b>235.24%</b>	426.22%	397.41%
Ending Retained Earnings for FY 20:	<b>\$57,371,059</b>	\$78,893,253	\$57,287,887
Per Capita Ending Retained Earnings:	<b>\$1,029</b>	\$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

<b>Unit Name:</b>	Tiskilwa Village		
<b>Unit Code:</b>	006/110/32	<b>County:</b>	Bureau
<b>Fiscal Year End:</b>	4/30/2020		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,103,000		
<b>Equalized Assessed Valuation:</b>	\$6,784,985		
<b>Population:</b>	800		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	5		
<b>Salaries Paid:</b>	\$102,001		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$962,025	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$1,203	\$1,148	\$618
Revenues During FY 20:	\$352,797	\$323,415	\$142,083
Expenditures During FY 20:	\$255,642	\$292,504	\$125,294
Per Capita Revenues:	\$441	\$822	\$377
Per Capita Expenditures:	\$320	\$729	\$331
Revenues over/under Expenditures:	\$97,155	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	414.32%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$1,059,180	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$1,324	\$1,241	\$667

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$343,151	\$8,339	\$0
Total Unreserved Funds:	\$716,029	\$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:	<b>\$0</b>	\$424,313	\$27,154
Per Capita Debt:	<b>\$0</b>	\$985	\$78
General Obligation Debt over EAV:	<b>0.00%</b>	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$1,220,981</b>	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	<b>\$1,526</b>	\$2,568	\$1,178
Revenues During FY 20:	<b>\$105,521</b>	\$284,688	\$100,820
Expenditures During FY 20:	<b>\$115,109</b>	\$271,551	\$109,230
Per Capita Revenues:	<b>\$132</b>	\$749	\$268
Per Capita Expenses:	<b>\$144</b>	\$761	\$298
Operating Income (loss):	<b>(\$9,588)</b>	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	<b>1,052.39%</b>	445.15%	348.63%
Ending Retained Earnings for FY 20:	<b>\$1,211,393</b>	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	<b>\$1,514</b>	\$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

<b>Unit Name:</b>	Toledo Village		
<b>Unit Code:</b>	018/025/32	<b>County:</b>	Cumberland
<b>Fiscal Year End:</b>	4/30/2020		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$3,824,215		
<b>Equalized Assessed Valuation:</b>	\$11,797,444		
<b>Population:</b>	1,238		
<b>Employees:</b>			
<b>Full Time:</b>	8		
<b>Part Time:</b>	2		
<b>Salaries Paid:</b>	\$334,770		

#### Blended Component Units

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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	<b>\$1,590,149</b>	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	<b>\$1,284</b>	\$755	\$535
Revenues During FY 20:	<b>\$559,711</b>	\$6,677,634	\$2,957,329
Expenditures During FY 20:	<b>\$489,950</b>	\$6,415,715	\$2,895,070
Per Capita Revenues:	<b>\$452</b>	\$932	\$750
Per Capita Expenditures:	<b>\$396</b>	\$882	\$717
Revenues over/under Expenditures:	<b>\$69,761</b>	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	<b>328.59%</b>	103.26%	80.78%
Ending Fund Balance for FY 20:	<b>\$1,609,910</b>	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	<b>\$1,300</b>	\$818	\$575

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$132,527</b>	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	<b>\$1,477,384</b>	(\$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:	<b>\$97,188</b>	\$14,887,139	\$3,078,846
Per Capita Debt:	<b>\$79</b>	\$1,854	\$836
General Obligation Debt over EAV:	<b>0.00%</b>	1.98%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$2,219,284</b>	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	<b>\$1,793</b>	\$1,794	\$1,388
Revenues During FY 20:	<b>\$698,110</b>	\$3,341,488	\$1,469,587
Expenditures During FY 20:	<b>\$763,727</b>	\$3,085,755	\$1,345,955
Per Capita Revenues:	<b>\$564</b>	\$549	\$411
Per Capita Expenses:	<b>\$617</b>	\$506	\$380
Operating Income (loss):	<b>(\$65,617)</b>	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	<b>288.95%</b>	394.51%	345.14%
Ending Retained Earnings for FY 20:	<b>\$2,206,778</b>	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	<b>\$1,783</b>	\$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

<b>Unit Name:</b>	Tolono Village		
<b>Unit Code:</b>	010/115/32	<b>County:</b>	Champaign
<b>Fiscal Year End:</b>	4/30/2020		
<b>Accounting Method:</b>	Combination		
<b>Appropriation or Budget:</b>	\$4,538,244		
<b>Equalized Assessed Valuation:</b>	\$39,176,439		
<b>Population:</b>	3,392		
<b>Employees:</b>			
<b>Full Time:</b>	6		
<b>Part Time:</b>	15		
<b>Salaries Paid:</b>	\$375,711		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$591,845	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$174	\$755	\$535
Revenues During FY 20:	\$2,478,320	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$2,084,920	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$731	\$932	\$750
Per Capita Expenditures:	\$615	\$882	\$717
Revenues over/under Expenditures:	\$393,400	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	47.26%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$985,245	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$290	\$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:	\$219,999	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	(\$3,572,101)	(\$7,215,508)	\$259,724

# FISCAL YEAR 2020



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	<b>\$4,732,227</b>	\$14,887,139	\$3,078,846
Per Capita Debt:	<b>\$1,395</b>	\$1,854	\$836
General Obligation Debt over EAV:	<b>3.68%</b>	1.98%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$1,458,338</b>	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	<b>\$430</b>	\$1,794	\$1,388
Revenues During FY 20:	<b>\$991,709</b>	\$3,341,488	\$1,469,587
Expenditures During FY 20:	<b>\$983,388</b>	\$3,085,755	\$1,345,955
Per Capita Revenues:	<b>\$292</b>	\$549	\$411
Per Capita Expenses:	<b>\$290</b>	\$506	\$380
Operating Income (loss):	<b>\$8,321</b>	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	<b>149.14%</b>	394.51%	345.14%
Ending Retained Earnings for FY 20:	<b>\$1,466,659</b>	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	<b>\$432</b>	\$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

<b>Unit Name:</b>	Toluca City		
<b>Unit Code:</b>	059/030/30	<b>County:</b>	Marshall
<b>Fiscal Year End:</b>	4/30/2020		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,907,750		
<b>Equalized Assessed Valuation:</b>	\$12,925,061		
<b>Population:</b>	1,414		
<b>Employees:</b>			
<b>Full Time:</b>	4		
<b>Part Time:</b>	27		
<b>Salaries Paid:</b>	\$333,499		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$489,135	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$346	\$755	\$535
Revenues During FY 20:	\$828,431	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$882,874	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$586	\$932	\$750
Per Capita Expenditures:	\$624	\$882	\$717
Revenues over/under Expenditures:	(\$54,443)	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	49.24%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$434,692	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$307	\$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:	\$301,671	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$123,558	(\$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:	<b>\$691,055</b>	\$14,887,139	\$3,078,846
Per Capita Debt:	<b>\$489</b>	\$1,854	\$836
General Obligation Debt over EAV:	<b>0.00%</b>	1.98%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$3,158,169</b>	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	<b>\$2,234</b>	\$1,794	\$1,388
Revenues During FY 20:	<b>\$686,141</b>	\$3,341,488	\$1,469,587
Expenditures During FY 20:	<b>\$772,721</b>	\$3,085,755	\$1,345,955
Per Capita Revenues:	<b>\$485</b>	\$549	\$411
Per Capita Expenses:	<b>\$546</b>	\$506	\$380
Operating Income (loss):	<b>(\$86,580)</b>	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	<b>397.50%</b>	394.51%	345.14%
Ending Retained Earnings for FY 20:	<b>\$3,071,589</b>	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	<b>\$2,172</b>	\$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

<b>Unit Name:</b>	Tonica Village		
<b>Unit Code:</b>	050/115/32	<b>County:</b>	Lasalle
<b>Fiscal Year End:</b>	4/30/2020		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,708,730		
<b>Equalized Assessed Valuation:</b>	\$13,421,698		
<b>Population:</b>	722		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	8		
<b>Salaries Paid:</b>	\$138,233		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$1,515,305	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$2,099	\$1,148	\$618
Revenues During FY 20:	\$781,978	\$323,415	\$142,083
Expenditures During FY 20:	\$768,907	\$292,504	\$125,294
Per Capita Revenues:	\$1,083	\$822	\$377
Per Capita Expenditures:	\$1,065	\$729	\$331
Revenues over/under Expenditures:	\$13,071	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	198.77%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$1,528,376	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$2,117	\$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:	\$1,149,502	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$378,875	\$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:	<b>\$3,843,962</b>	\$424,313	\$27,154
Per Capita Debt:	<b>\$5,324</b>	\$985	\$78
General Obligation Debt over EAV:	<b>26.08%</b>	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$712,990</b>	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	<b>\$988</b>	\$2,568	\$1,178
Revenues During FY 20:	<b>\$316,225</b>	\$284,688	\$100,820
Expenditures During FY 20:	<b>\$452,110</b>	\$271,551	\$109,230
Per Capita Revenues:	<b>\$438</b>	\$749	\$268
Per Capita Expenses:	<b>\$626</b>	\$761	\$298
Operating Income (loss):	<b>(\$135,885)</b>	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	<b>127.65%</b>	445.15%	348.63%
Ending Retained Earnings for FY 20:	<b>\$577,105</b>	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	<b>\$799</b>	\$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

<b>Unit Name:</b>	Topeka Town		
<b>Unit Code:</b>	060/045/31	<b>County:</b>	Mason
<b>Fiscal Year End:</b>	4/30/2020		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$35,095		
<b>Equalized Assessed Valuation:</b>	\$262,200		
<b>Population:</b>	89		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	9		
<b>Salaries Paid:</b>	\$4,090		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$43,823	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$492	\$1,148	\$618
Revenues During FY 20:	\$13,039	\$323,415	\$142,083
Expenditures During FY 20:	\$0	\$292,504	\$125,294
Per Capita Revenues:	\$147	\$822	\$377
Per Capita Expenditures:	\$0	\$729	\$331
Revenues over/under Expenditures:	\$13,039	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	0.00%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$56,862	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$639	\$1,241	\$667

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$35,095	\$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:	<b>\$0</b>	\$424,313	\$27,154
Per Capita Debt:	<b>\$0</b>	\$985	\$78
General Obligation Debt over EAV:	<b>0.00%</b>	0.25%	0.00%

#### Enterprise Funds

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

<b>Unit Name:</b>	Toulon City		
<b>Unit Code:</b>	087/020/30	<b>County:</b>	Stark
<b>Fiscal Year End:</b>	4/30/2020		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,000,620		
<b>Equalized Assessed Valuation:</b>	\$10,453,522		
<b>Population:</b>	1,300		
<b>Employees:</b>			
<b>Full Time:</b>	5		
<b>Part Time:</b>	12		
<b>Salaries Paid:</b>	\$259,825		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$486,075	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$374	\$755	\$535
Revenues During FY 20:	\$547,174	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$543,099	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$421	\$932	\$750
Per Capita Expenditures:	\$418	\$882	\$717
Revenues over/under Expenditures:	\$4,075	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	90.25%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$490,150	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$377	\$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:	\$347,985	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	(\$361,037)	(\$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:	<b>\$504,446</b>	\$14,887,139	\$3,078,846
Per Capita Debt:	<b>\$388</b>	\$1,854	\$836
General Obligation Debt over EAV:	<b>0.00%</b>	1.98%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$2,175,116</b>	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	<b>\$1,673</b>	\$1,794	\$1,388
Revenues During FY 20:	<b>\$456,366</b>	\$3,341,488	\$1,469,587
Expenditures During FY 20:	<b>\$451,815</b>	\$3,085,755	\$1,345,955
Per Capita Revenues:	<b>\$351</b>	\$549	\$411
Per Capita Expenses:	<b>\$348</b>	\$506	\$380
Operating Income (loss):	<b>\$4,551</b>	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	<b>482.42%</b>	394.51%	345.14%
Ending Retained Earnings for FY 20:	<b>\$2,179,667</b>	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	<b>\$1,677</b>	\$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

<b>Unit Name:</b>	Tovey Village		
<b>Unit Code:</b>	011/070/32	<b>County:</b>	Christian
<b>Fiscal Year End:</b>	4/30/2020		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$217,850		
<b>Equalized Assessed Valuation:</b>	\$3,132,029		
<b>Population:</b>	505		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	4		
<b>Salaries Paid:</b>	\$23,337		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	<b>\$370,116</b>	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	<b>\$733</b>	\$1,148	\$618
Revenues During FY 20:	<b>\$129,279</b>	\$323,415	\$142,083
Expenditures During FY 20:	<b>\$103,830</b>	\$292,504	\$125,294
Per Capita Revenues:	<b>\$256</b>	\$822	\$377
Per Capita Expenditures:	<b>\$206</b>	\$729	\$331
Revenues over/under Expenditures:	<b>\$25,449</b>	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	<b>380.97%</b>	295.03%	190.32%
Ending Fund Balance for FY 20:	<b>\$395,565</b>	\$450,961	\$229,000
Per Capita Ending Fund Balance:	<b>\$783</b>	\$1,241	\$667

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$65,394</b>	\$206,106	\$40,200
Total Unrestricted Net Assets:	<b>\$330,171</b>	\$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:	<b>\$0</b>	\$424,313	\$27,154
Per Capita Debt:	<b>\$0</b>	\$985	\$78
General Obligation Debt over EAV:	<b>0.00%</b>	0.25%	0.00%

#### Enterprise Funds

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

<b>Unit Name:</b>	Towanda Village		
<b>Unit Code:</b>	064/110/32	<b>County:</b>	McLean
<b>Fiscal Year End:</b>	4/30/2020		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$578,905		
<b>Equalized Assessed Valuation:</b>	\$8,459,208		
<b>Population:</b>	480		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	3		
<b>Salaries Paid:</b>	\$75,019		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$217,464	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$453	\$1,148	\$618
Revenues During FY 20:	\$245,214	\$323,415	\$142,083
Expenditures During FY 20:	\$157,204	\$292,504	\$125,294
Per Capita Revenues:	\$511	\$822	\$377
Per Capita Expenditures:	\$328	\$729	\$331
Revenues over/under Expenditures:	\$88,010	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	173.66%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$273,005	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$569	\$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:	\$30,599	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$242,406	\$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:	<b>\$69,006</b>	\$424,313	\$27,154
Per Capita Debt:	<b>\$144</b>	\$985	\$78
General Obligation Debt over EAV:	<b>0.00%</b>	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$122,350</b>	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	<b>\$255</b>	\$2,568	\$1,178
Revenues During FY 20:	<b>\$163,377</b>	\$284,688	\$100,820
Expenditures During FY 20:	<b>\$225,486</b>	\$271,551	\$109,230
Per Capita Revenues:	<b>\$340</b>	\$749	\$268
Per Capita Expenses:	<b>\$470</b>	\$761	\$298
Operating Income (loss):	<b>(\$62,109)</b>	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	<b>41.12%</b>	445.15%	348.63%
Ending Retained Earnings for FY 20:	<b>\$92,710</b>	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	<b>\$193</b>	\$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

<b>Unit Name:</b>	Tower Hill Village		
<b>Unit Code:</b>	086/055/32	<b>County:</b>	Shelby
<b>Fiscal Year End:</b>	4/30/2020		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$655,950		
<b>Equalized Assessed Valuation:</b>	\$2,323,737		
<b>Population:</b>	625		
<b>Employees:</b>			
<b>Full Time:</b>	3		
<b>Part Time:</b>	4		
<b>Salaries Paid:</b>	\$98,256		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	<b>\$81,088</b>	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	<b>\$130</b>	\$1,148	\$618
Revenues During FY 20:	<b>\$256,196</b>	\$323,415	\$142,083
Expenditures During FY 20:	<b>\$192,123</b>	\$292,504	\$125,294
Per Capita Revenues:	<b>\$410</b>	\$822	\$377
Per Capita Expenditures:	<b>\$307</b>	\$729	\$331
Revenues over/under Expenditures:	<b>\$64,073</b>	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	<b>75.56%</b>	295.03%	190.32%
Ending Fund Balance for FY 20:	<b>\$145,161</b>	\$450,961	\$229,000
Per Capita Ending Fund Balance:	<b>\$232</b>	\$1,241	\$667

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$98,898</b>	\$206,106	\$40,200
Total Unrestricted Net Assets:	<b>\$14,646</b>	\$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:	<b>\$20,000</b>	\$424,313	\$27,154
Per Capita Debt:	<b>\$32</b>	\$985	\$78
General Obligation Debt over EAV:	<b>0.00%</b>	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$341,856</b>	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	<b>\$547</b>	\$2,568	\$1,178
Revenues During FY 20:	<b>\$155,455</b>	\$284,688	\$100,820
Expenditures During FY 20:	<b>\$200,975</b>	\$271,551	\$109,230
Per Capita Revenues:	<b>\$249</b>	\$749	\$268
Per Capita Expenses:	<b>\$322</b>	\$761	\$298
Operating Income (loss):	<b>(\$45,520)</b>	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	<b>147.45%</b>	445.15%	348.63%
Ending Retained Earnings for FY 20:	<b>\$296,336</b>	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	<b>\$474</b>	\$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

<b>Unit Name:</b>	Tower Lakes Village		
<b>Unit Code:</b>	049/185/32	<b>County:</b>	Lake
<b>Fiscal Year End:</b>	4/30/2020		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$4,000,000		
<b>Equalized Assessed Valuation:</b>	\$63,992,168		
<b>Population:</b>	1,283		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	20		
<b>Salaries Paid:</b>	\$277,625		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	<b>\$1,434,819</b>	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	<b>\$1,118</b>	\$755	\$535
Revenues During FY 20:	<b>\$1,090,355</b>	\$6,677,634	\$2,957,329
Expenditures During FY 20:	<b>\$850,677</b>	\$6,415,715	\$2,895,070
Per Capita Revenues:	<b>\$850</b>	\$932	\$750
Per Capita Expenditures:	<b>\$663</b>	\$882	\$717
Revenues over/under Expenditures:	<b>\$239,678</b>	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	<b>172.66%</b>	103.26%	80.78%
Ending Fund Balance for FY 20:	<b>\$1,468,759</b>	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	<b>\$1,145</b>	\$818	\$575

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$250,324</b>	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	<b>\$1,402,815</b>	(\$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:	<b>\$4,379,476</b>	\$14,887,139	\$3,078,846
Per Capita Debt:	<b>\$3,413</b>	\$1,854	\$836
General Obligation Debt over EAV:	<b>0.00%</b>	1.98%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$1,572,150</b>	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	<b>\$1,225</b>	\$1,794	\$1,388
Revenues During FY 20:	<b>\$458,547</b>	\$3,341,488	\$1,469,587
Expenditures During FY 20:	<b>\$516,181</b>	\$3,085,755	\$1,345,955
Per Capita Revenues:	<b>\$357</b>	\$549	\$411
Per Capita Expenses:	<b>\$402</b>	\$506	\$380
Operating Income (loss):	<b>(\$57,634)</b>	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	<b>293.41%</b>	394.51%	345.14%
Ending Retained Earnings for FY 20:	<b>\$1,514,516</b>	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	<b>\$1,180</b>	\$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

<b>Unit Name:</b>	Tremont Village		
<b>Unit Code:</b>	090/080/32	<b>County:</b>	Tazewell
<b>Fiscal Year End:</b>	4/30/2020		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$5,169,703		
<b>Equalized Assessed Valuation:</b>	\$42,720,018		
<b>Population:</b>	2,236		
<b>Employees:</b>			
<b>Full Time:</b>	7		
<b>Part Time:</b>	35		
<b>Salaries Paid:</b>	\$439,079		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	<b>\$361,753</b>	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	<b>\$162</b>	\$755	\$535
Revenues During FY 20:	<b>\$1,447,949</b>	\$6,677,634	\$2,957,329
Expenditures During FY 20:	<b>\$1,108,639</b>	\$6,415,715	\$2,895,070
Per Capita Revenues:	<b>\$648</b>	\$932	\$750
Per Capita Expenditures:	<b>\$496</b>	\$882	\$717
Revenues over/under Expenditures:	<b>\$339,310</b>	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	<b>59.53%</b>	103.26%	80.78%
Ending Fund Balance for FY 20:	<b>\$660,017</b>	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	<b>\$295</b>	\$818	\$575

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$336,030</b>	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	<b>\$408,978</b>	(\$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:	<b>\$4,436,432</b>	\$14,887,139	\$3,078,846
Per Capita Debt:	<b>\$1,984</b>	\$1,854	\$836
General Obligation Debt over EAV:	<b>10.26%</b>	1.98%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$1,185,514</b>	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	<b>\$530</b>	\$1,794	\$1,388
Revenues During FY 20:	<b>\$1,050,313</b>	\$3,341,488	\$1,469,587
Expenditures During FY 20:	<b>\$729,080</b>	\$3,085,755	\$1,345,955
Per Capita Revenues:	<b>\$470</b>	\$549	\$411
Per Capita Expenses:	<b>\$326</b>	\$506	\$380
Operating Income (loss):	<b>\$321,233</b>	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	<b>204.01%</b>	394.51%	345.14%
Ending Retained Earnings for FY 20:	<b>\$1,487,396</b>	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	<b>\$665</b>	\$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

<b>Unit Name:</b>	Trenton City		
<b>Unit Code:</b>	014/065/30	<b>County:</b>	Clinton
<b>Fiscal Year End:</b>	4/30/2020		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$4,194,685		
<b>Equalized Assessed Valuation:</b>	\$46,256,882		
<b>Population:</b>	2,715		
<b>Employees:</b>			
<b>Full Time:</b>	16		
<b>Part Time:</b>	14		
<b>Salaries Paid:</b>	\$1,078,874		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$1,499,646	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$552	\$755	\$535
Revenues During FY 20:	\$2,183,094	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$2,231,709	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$804	\$932	\$750
Per Capita Expenditures:	\$822	\$882	\$717
Revenues over/under Expenditures:	(\$48,615)	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	66.61%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$1,486,586	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$548	\$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:	\$822,012	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$1,492,308	(\$7,215,508)	\$259,724

# FISCAL YEAR 2020



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	<b>\$4,959,827</b>	\$14,887,139	\$3,078,846
Per Capita Debt:	<b>\$1,827</b>	\$1,854	\$836
General Obligation Debt over EAV:	<b>0.00%</b>	1.98%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$1,446,943</b>	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	<b>\$533</b>	\$1,794	\$1,388
Revenues During FY 20:	<b>\$1,083,260</b>	\$3,341,488	\$1,469,587
Expenditures During FY 20:	<b>\$1,142,051</b>	\$3,085,755	\$1,345,955
Per Capita Revenues:	<b>\$399</b>	\$549	\$411
Per Capita Expenses:	<b>\$421</b>	\$506	\$380
Operating Income (loss):	<b>(\$58,791)</b>	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	<b>172.52%</b>	394.51%	345.14%
Ending Retained Earnings for FY 20:	<b>\$1,970,264</b>	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	<b>\$726</b>	\$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

<b>Unit Name:</b>	Trout Valley Village		
<b>Unit Code:</b>	063/109/32	<b>County:</b>	Mchenry
<b>Fiscal Year End:</b>	8/31/2020		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$237,600		
<b>Equalized Assessed Valuation:</b>	\$22,492,347		
<b>Population:</b>	537		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$307,844	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$573	\$1,148	\$618
Revenues During FY 20:	\$138,480	\$323,415	\$142,083
Expenditures During FY 20:	\$136,529	\$292,504	\$125,294
Per Capita Revenues:	\$258	\$822	\$377
Per Capita Expenditures:	\$254	\$729	\$331
Revenues over/under Expenditures:	\$1,951	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	226.91%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$309,795	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$577	\$1,241	\$667

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$8,339	\$0
Total Unreserved Funds:	\$309,795	\$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:	<b>\$0</b>	\$424,313	\$27,154
Per Capita Debt:	<b>\$0</b>	\$985	\$78
General Obligation Debt over EAV:	<b>0.00%</b>	0.25%	0.00%

#### Enterprise Funds

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

<b>Unit Name:</b>	Troy City		
<b>Unit Code:</b>	057/115/30	<b>County:</b>	Madison
<b>Fiscal Year End:</b>	4/30/2020		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$23,985,200		
<b>Equalized Assessed Valuation:</b>	\$231,523,931		
<b>Population:</b>	10,375		
<b>Employees:</b>			
<b>Full Time:</b>	56		
<b>Part Time:</b>	14		
<b>Salaries Paid:</b>	\$3,934,329		

<b>Blended Component Units</b>

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$4,145,307	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$400	\$755	\$535
Revenues During FY 20:	\$7,125,726	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$8,020,159	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$687	\$932	\$750
Per Capita Expenditures:	\$773	\$882	\$717
Revenues over/under Expenditures:	(\$894,433)	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	48.38%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$3,879,874	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$374	\$818	\$575

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,338,763	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	(\$3,958,946)	(\$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:	<b>\$9,454,517</b>	\$14,887,139	\$3,078,846
Per Capita Debt:	<b>\$911</b>	\$1,854	\$836
General Obligation Debt over EAV:	<b>0.00%</b>	1.98%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$15,801,091</b>	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	<b>\$1,523</b>	\$1,794	\$1,388
Revenues During FY 20:	<b>\$4,500,387</b>	\$3,341,488	\$1,469,587
Expenditures During FY 20:	<b>\$3,297,476</b>	\$3,085,755	\$1,345,955
Per Capita Revenues:	<b>\$434</b>	\$549	\$411
Per Capita Expenses:	<b>\$318</b>	\$506	\$380
Operating Income (loss):	<b>\$1,202,911</b>	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	<b>514.79%</b>	394.51%	345.14%
Ending Retained Earnings for FY 20:	<b>\$16,975,002</b>	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	<b>\$1,636</b>	\$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

<b>Unit Name:</b>	Troy Grove Village		
<b>Unit Code:</b>	050/120/32	<b>County:</b>	Lasalle
<b>Fiscal Year End:</b>	4/30/2020		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$691,850		
<b>Equalized Assessed Valuation:</b>	\$4,872,886		
<b>Population:</b>	250		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	2		
<b>Salaries Paid:</b>	\$14,916		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$391,532	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$1,566	\$1,148	\$618
Revenues During FY 20:	\$91,449	\$323,415	\$142,083
Expenditures During FY 20:	\$78,603	\$292,504	\$125,294
Per Capita Revenues:	\$366	\$822	\$377
Per Capita Expenditures:	\$314	\$729	\$331
Revenues over/under Expenditures:	\$12,846	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	514.46%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$404,378	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$1,618	\$1,241	\$667

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$8,339	\$0
Total Unreserved Funds:	\$482,981	\$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:	<b>\$0</b>	\$424,313	\$27,154
Per Capita Debt:	<b>\$0</b>	\$985	\$78
General Obligation Debt over EAV:	<b>0.00%</b>	0.25%	0.00%

#### Enterprise Funds

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

<b>Unit Name:</b>	Tuscola City		
<b>Unit Code:</b>	021/040/30	<b>County:</b>	Douglas
<b>Fiscal Year End:</b>	4/30/2020		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$42,279,000		
<b>Equalized Assessed Valuation:</b>	\$60,650,359		
<b>Population:</b>	4,480		
<b>Employees:</b>			
<b>Full Time:</b>	28		
<b>Part Time:</b>	14		
<b>Salaries Paid:</b>	\$1,754,535		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$6,338,437	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	\$1,415	\$755	\$535
Revenues During FY 20:	\$4,677,458	\$6,677,634	\$2,957,329
Expenditures During FY 20:	\$3,403,536	\$6,415,715	\$2,895,070
Per Capita Revenues:	\$1,044	\$932	\$750
Per Capita Expenditures:	\$760	\$882	\$717
Revenues over/under Expenditures:	\$1,273,922	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	223.66%	103.26%	80.78%
Ending Fund Balance for FY 20:	\$7,612,359	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	\$1,699	\$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:	\$775,865	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	\$6,563,698	(\$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:	<b>\$1,192,134</b>	\$14,887,139	\$3,078,846
Per Capita Debt:	<b>\$266</b>	\$1,854	\$836
General Obligation Debt over EAV:	<b>0.00%</b>	1.98%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$10,106,886</b>	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	<b>\$2,256</b>	\$1,794	\$1,388
Revenues During FY 20:	<b>\$1,748,924</b>	\$3,341,488	\$1,469,587
Expenditures During FY 20:	<b>\$1,506,034</b>	\$3,085,755	\$1,345,955
Per Capita Revenues:	<b>\$390</b>	\$549	\$411
Per Capita Expenses:	<b>\$336</b>	\$506	\$380
Operating Income (loss):	<b>\$242,890</b>	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	<b>687.22%</b>	394.51%	345.14%
Ending Retained Earnings for FY 20:	<b>\$10,349,776</b>	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	<b>\$2,310</b>	\$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

<b>Unit Name:</b>	Ullin Village		
<b>Unit Code:</b>	077/045/32	<b>County:</b>	Pulaski
<b>Fiscal Year End:</b>	6/30/2020		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$632,500		
<b>Equalized Assessed Valuation:</b>	\$1,850,062		
<b>Population:</b>	409		
<b>Employees:</b>			
<b>Full Time:</b>	4		
<b>Part Time:</b>	10		
<b>Salaries Paid:</b>	\$242,943		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$189,177	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$463	\$1,148	\$618
Revenues During FY 20:	\$1,416,368	\$323,415	\$142,083
Expenditures During FY 20:	\$976,491	\$292,504	\$125,294
Per Capita Revenues:	\$3,463	\$822	\$377
Per Capita Expenditures:	\$2,388	\$729	\$331
Revenues over/under Expenditures:	\$439,877	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	60.18%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$587,646	\$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:	\$131,527	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$456,119	\$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:	<b>\$820,388</b>	\$424,313	\$27,154
Per Capita Debt:	<b>\$2,006</b>	\$985	\$78
General Obligation Debt over EAV:	<b>0.00%</b>	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$575,224</b>	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	<b>\$1,406</b>	\$2,568	\$1,178
Revenues During FY 20:	<b>\$199,404</b>	\$284,688	\$100,820
Expenditures During FY 20:	<b>\$369,545</b>	\$271,551	\$109,230
Per Capita Revenues:	<b>\$488</b>	\$749	\$268
Per Capita Expenses:	<b>\$904</b>	\$761	\$298
Operating Income (loss):	<b>(\$170,141)</b>	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	<b>120.82%</b>	445.15%	348.63%
Ending Retained Earnings for FY 20:	<b>\$446,491</b>	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	<b>\$1,092</b>	\$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

<b>Unit Name:</b>	Union Village											
<b>Unit Code:</b>	063/110/32	<b>County:</b>	Mchenry									
<b>Fiscal Year End:</b>	4/30/2020											
<b>Accounting Method:</b>	Cash With Assets											
<b>Appropriation or Budget:</b>	\$1,374,865											
<b>Equalized Assessed Valuation:</b>	\$18,754,966											
<b>Population:</b>	600											
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="2" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="2" style="border: 1px solid black; padding: 2px;">21</td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="2" style="border: 1px solid black; padding: 2px;">\$157,951</td> </tr> </table>			<b>Full Time:</b>			<b>Part Time:</b>	21		<b>Salaries Paid:</b>	\$157,951	
<b>Full Time:</b>												
<b>Part Time:</b>	21											
<b>Salaries Paid:</b>	\$157,951											

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$1,029,810	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$1,716	\$1,148	\$618
Revenues During FY 20:	\$557,564	\$323,415	\$142,083
Expenditures During FY 20:	\$652,819	\$292,504	\$125,294
Per Capita Revenues:	\$929	\$822	\$377
Per Capita Expenditures:	\$1,088	\$729	\$331
Revenues over/under Expenditures:	(\$95,255)	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	143.16%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$934,555	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$1,558	\$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:	\$264,454	\$206,106	\$40,200
Total Unrestricted Net Assets:	\$670,101	\$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:	<b>\$0</b>	\$424,313	\$27,154
Per Capita Debt:	<b>\$0</b>	\$985	\$78
General Obligation Debt over EAV:	<b>0.00%</b>	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$3,523,294</b>	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	<b>\$5,872</b>	\$2,568	\$1,178
Revenues During FY 20:	<b>\$152,341</b>	\$284,688	\$100,820
Expenditures During FY 20:	<b>\$238,383</b>	\$271,551	\$109,230
Per Capita Revenues:	<b>\$254</b>	\$749	\$268
Per Capita Expenses:	<b>\$397</b>	\$761	\$298
Operating Income (loss):	<b>(\$86,042)</b>	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	<b>1,441.90%</b>	445.15%	348.63%
Ending Retained Earnings for FY 20:	<b>\$3,437,252</b>	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	<b>\$5,729</b>	\$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

<b>Unit Name:</b>	Union Hill Village		
<b>Unit Code:</b>	046/090/32	<b>County:</b>	Kankakee
<b>Fiscal Year End:</b>	4/30/2020		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$14,571		
<b>Equalized Assessed Valuation:</b>	\$1,115,932		
<b>Population:</b>	56		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	2		
<b>Salaries Paid:</b>	\$1,290		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$67,030	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$1,197	\$1,148	\$618
Revenues During FY 20:	\$27,549	\$323,415	\$142,083
Expenditures During FY 20:	\$14,571	\$292,504	\$125,294
Per Capita Revenues:	\$492	\$822	\$377
Per Capita Expenditures:	\$260	\$729	\$331
Revenues over/under Expenditures:	\$12,978	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	549.09%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$80,008	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$1,429	\$1,241	\$667

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$8,339	\$0
Total Unreserved Funds:	\$80,008	\$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:	<b>\$0</b>	\$424,313	\$27,154
Per Capita Debt:	<b>\$0</b>	\$985	\$78
General Obligation Debt over EAV:	<b>0.00%</b>	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$0</b>	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$2,568	\$1,178
Revenues During FY 20:	<b>\$0</b>	\$284,688	\$100,820
Expenditures During FY 20:	<b>\$0</b>	\$271,551	\$109,230
Per Capita Revenues:	<b>\$0</b>	\$749	\$268
Per Capita Expenses:	<b>\$0</b>	\$761	\$298
Operating Income (loss):	<b>\$0</b>	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	445.15%	348.63%
Ending Retained Earnings for FY 20:	<b>\$0</b>	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$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:	United City of Yorkville City		
Unit Code:	047/035/30	County:	Kendall
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$31,445,054		
Equalized Assessed Valuation:	\$553,579,496		
Population:	19,022		
Employees:			
	Full Time:	83	
	Part Time:	104	
	Salaries Paid:	\$7,298,353	

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:	<b>\$7,355,628</b>	\$4,263,308	\$2,118,104
Per Capita Beginning Fund Balance:	<b>\$387</b>	\$755	\$535
Revenues During FY 20:	<b>\$20,208,155</b>	\$6,677,634	\$2,957,329
Expenditures During FY 20:	<b>\$19,352,268</b>	\$6,415,715	\$2,895,070
Per Capita Revenues:	<b>\$1,062</b>	\$932	\$750
Per Capita Expenditures:	<b>\$1,017</b>	\$882	\$717
Revenues over/under Expenditures:	<b>\$855,887</b>	\$261,918	\$115,104
Ratio of Fund Balance to Expenditures:	<b>36.76%</b>	103.26%	80.78%
Ending Fund Balance for FY 20:	<b>\$7,113,443</b>	\$4,603,536	\$2,342,197
Per Capita Ending Fund Balance:	<b>\$374</b>	\$818	\$575

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,862,586</b>	\$2,148,780	\$853,866
Total Unrestricted Net Assets:	<b>(\$8,257,280)</b>	(\$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:	<b>\$40,869,375</b>	\$14,887,139	\$3,078,846
Per Capita Debt:	<b>\$2,149</b>	\$1,854	\$836
General Obligation Debt over EAV:	<b>0.68%</b>	1.98%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$64,334,178</b>	\$10,510,290	\$4,594,299
Per Capita Beginning Retained Earnings	<b>\$3,382</b>	\$1,794	\$1,388
Revenues During FY 20:	<b>\$6,217,767</b>	\$3,341,488	\$1,469,587
Expenditures During FY 20:	<b>\$5,033,993</b>	\$3,085,755	\$1,345,955
Per Capita Revenues:	<b>\$327</b>	\$549	\$411
Per Capita Expenses:	<b>\$265</b>	\$506	\$380
Operating Income (loss):	<b>\$1,183,774</b>	\$255,733	\$81,675
Ratio of Retained Earnings to Expenses:	<b>1,354.64%</b>	394.51%	345.14%
Ending Retained Earnings for FY 20:	<b>\$68,192,414</b>	\$10,803,710	\$4,754,574
Per Capita Ending Retained Earnings:	<b>\$3,585</b>	\$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

<b>Unit Name:</b>	Urbana City		
<b>Unit Code:</b>	010/120/30	<b>County:</b>	Champaign
<b>Fiscal Year End:</b>	6/30/2020		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$79,945,723		
<b>Equalized Assessed Valuation:</b>	\$596,954,779		
<b>Population:</b>	42,214		
<b>Employees:</b>			
<b>Full Time:</b>	279		
<b>Part Time:</b>	44		
<b>Salaries Paid:</b>	\$19,483,634		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	<b>\$33,043,040</b>	\$27,800,701	\$24,888,202
Per Capita Beginning Fund Balance:	<b>\$783</b>	\$596	\$540
Revenues During FY 20:	<b>\$38,505,730</b>	\$60,579,564	\$47,380,144
Expenditures During FY 20:	<b>\$40,674,094</b>	\$57,527,047	\$42,674,104
Per Capita Revenues:	<b>\$912</b>	\$1,193	\$1,190
Per Capita Expenditures:	<b>\$964</b>	\$1,138	\$1,113
Revenues over/under Expenditures:	<b>(\$2,168,364)</b>	\$3,052,517	\$3,395,799
Ratio of Fund Balance to Expenditures:	<b>78.28%</b>	60.09%	57.63%
Ending Fund Balance for FY 20:	<b>\$31,841,670</b>	\$30,140,627	\$27,251,330
Per Capita Ending Fund Balance:	<b>\$754</b>	\$648	\$601

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$14,112,845</b>	\$12,554,948	\$8,501,046
Total Unrestricted Net Assets:	<b>(\$9,932,344)</b>	(\$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:	<b>\$5,017,246</b>	\$143,864,744	\$80,183,022
Per Capita Debt:	<b>\$119</b>	\$2,700	\$1,962
General Obligation Debt over EAV:	<b>0.50%</b>	3.83%	2.50%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$7,628,957</b>	\$76,886,573	\$53,772,300
Per Capita Beginning Retained Earnings	<b>\$181</b>	\$1,532	\$1,269
Revenues During FY 20:	<b>\$1,285,204</b>	\$25,580,207	\$16,960,171
Expenditures During FY 20:	<b>\$702,718</b>	\$22,794,638	\$13,897,067
Per Capita Revenues:	<b>\$30</b>	\$492	\$359
Per Capita Expenses:	<b>\$17</b>	\$433	\$334
Operating Income (loss):	<b>\$582,486</b>	\$2,785,569	\$2,238,845
Ratio of Retained Earnings to Expenses:	<b>1,030.63%</b>	426.22%	397.41%
Ending Retained Earnings for FY 20:	<b>\$7,242,417</b>	\$78,893,253	\$57,287,887
Per Capita Ending Retained Earnings:	<b>\$172</b>	\$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

<b>Unit Name:</b>	Ursa Village		
<b>Unit Code:</b>	001/075/32	<b>County:</b>	Adams
<b>Fiscal Year End:</b>	4/30/2020		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$566,500		
<b>Equalized Assessed Valuation:</b>	\$8,940,078		
<b>Population:</b>	626		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	14		
<b>Salaries Paid:</b>	\$70,812		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$662,207	\$420,474	\$215,780
Per Capita Beginning Fund Balance:	\$1,058	\$1,148	\$618
Revenues During FY 20:	\$202,421	\$323,415	\$142,083
Expenditures During FY 20:	\$165,488	\$292,504	\$125,294
Per Capita Revenues:	\$323	\$822	\$377
Per Capita Expenditures:	\$264	\$729	\$331
Revenues over/under Expenditures:	\$36,933	\$30,911	\$14,276
Ratio of Fund Balance to Expenditures:	422.47%	295.03%	190.32%
Ending Fund Balance for FY 20:	\$699,140	\$450,961	\$229,000
Per Capita Ending Fund Balance:	\$1,117	\$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:	\$699,140	\$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:	<b>\$0</b>	\$424,313	\$27,154
Per Capita Debt:	<b>\$0</b>	\$985	\$78
General Obligation Debt over EAV:	<b>0.00%</b>	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$1,211,651</b>	\$923,731	\$483,687
Per Capita Beginning Retained Earnings	<b>\$1,936</b>	\$2,568	\$1,178
Revenues During FY 20:	<b>\$194,573</b>	\$284,688	\$100,820
Expenditures During FY 20:	<b>\$174,020</b>	\$271,551	\$109,230
Per Capita Revenues:	<b>\$311</b>	\$749	\$268
Per Capita Expenses:	<b>\$278</b>	\$761	\$298
Operating Income (loss):	<b>\$20,553</b>	\$13,137	\$0
Ratio of Retained Earnings to Expenses:	<b>708.08%</b>	445.15%	348.63%
Ending Retained Earnings for FY 20:	<b>\$1,232,204</b>	\$936,809	\$478,717
Per Capita Ending Retained Earnings:	<b>\$1,968</b>	\$2,551	\$1,214