

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Adams County
Unit Code:	001/000/00
County:	Adams
Fiscal Year End:	11/30/2021
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$53,891,726
Equalized Assessed Valuation:	\$1,356,246,837
Population:	65,737
Employees:	
Full Time:	350
Part Time:	101
Salaries Paid:	\$18,032,803

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$16,472,041	\$23,799,033	\$16,238,649
Per Capita Beginning Fund Balance:	\$251	\$576	\$521
Revenues During FY 21:	\$48,632,894	\$33,936,121	\$20,602,439
Expenditures During FY 21:	\$45,277,104	\$27,721,686	\$16,297,187
Per Capita Revenues:	\$740	\$781	\$728
Per Capita Expenditures:	\$689	\$623	\$598
Revenues over/under Expenditures:	\$3,355,790	\$6,214,435	\$3,941,838
Ratio of Fund Balance to Expenditures:	44.30%	119.70%	115.98%
Ending Fund Balance for FY 21:	\$20,059,881	\$29,731,453	\$21,128,261
Per Capita Ending Fund Balance:	\$305	\$738	\$695

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$22,175,858	\$21,997,364	\$14,219,561
Total Unrestricted Net Assets:	(\$10,044,313)	\$5,050,141	\$3,190,504

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$30,131,538	\$9,265,918	\$790,047
Per Capita Debt:	\$458	\$121	\$24
General Obligation Debt over EAV:	2.17%	0.22%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$1,829,388	\$0
Per Capita Beginning Retained Earnings	\$0	\$35	\$0
Revenues During FY 21:	\$0	\$1,587,590	\$0
Expenditures During FY 21:	\$0	\$1,648,284	\$0
Per Capita Revenues:	\$0	\$40	\$0
Per Capita Expenses:	\$0	\$40	\$0
Operating Income (loss):	\$0	(\$60,694)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	131.94%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$1,870,646	\$0
Per Capita Ending Retained Earnings:	\$0	\$36	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

Local Government Profile

Unit Name:	Alexander County		
Unit Code:	002/000/00	County:	Alexander
Fiscal Year End:	11/30/2021		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$9,227,912		
Equalized Assessed Valuation:	\$48,528,643		
Population:	5,240		
Employees:			
Full Time:	36		
Part Time:	8		
Salaries Paid:	\$1,833,867		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$5,953,589	\$6,678,437	\$5,489,705
Per Capita Beginning Fund Balance:	\$1,136	\$1,599	\$1,065
Revenues During FY 21:	\$7,176,545	\$6,984,115	\$6,796,809
Expenditures During FY 21:	\$5,455,276	\$5,677,585	\$5,241,452
Per Capita Revenues:	\$1,370	\$1,922	\$1,075
Per Capita Expenditures:	\$1,041	\$1,552	\$875
Revenues over/under Expenditures:	\$1,721,269	\$1,306,530	\$1,256,444
Ratio of Fund Balance to Expenditures:	142.48%	148.33%	141.09%
Ending Fund Balance for FY 21:	\$7,772,801	\$8,075,713	\$6,693,627
Per Capita Ending Fund Balance:	\$1,483	\$1,989	\$1,282

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,567,713	\$5,363,193	\$4,282,812
Total Unrestricted Net Assets:	(\$121,182)	\$1,961,171	\$2,154,197

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$326,270	\$357,069	\$80,432
Per Capita Debt:	\$62	\$54	\$16
General Obligation Debt over EAV:	0.00%	0.00%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$112,804	\$0
Per Capita Beginning Retained Earnings	\$0	\$23	\$0
Revenues During FY 21:	\$0	\$237,947	\$0
Expenditures During FY 21:	\$0	\$279,060	\$0
Per Capita Revenues:	\$0	\$47	\$0
Per Capita Expenses:	\$0	\$55	\$0
Operating Income (loss):	\$0	(\$41,113)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	44.53%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$92,407	\$0
Per Capita Ending Retained Earnings:	\$0	\$19	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Bond County		
Unit Code:	003/000/00	County:	Bond
Fiscal Year End:	11/30/2021		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$31,453,945		
Equalized Assessed Valuation:	\$260,571,171		
Population:	16,520		
Employees:			
Full Time:			
Part Time:	203		
Salaries Paid:	\$5,419,991		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$8,254,072	\$23,799,033	\$16,238,649
Per Capita Beginning Fund Balance:	\$500	\$576	\$521
Revenues During FY 21:	\$14,671,921	\$33,936,121	\$20,602,439
Expenditures During FY 21:	\$13,661,991	\$27,721,686	\$16,297,187
Per Capita Revenues:	\$888	\$781	\$728
Per Capita Expenditures:	\$827	\$623	\$598
Revenues over/under Expenditures:	\$1,009,930	\$6,214,435	\$3,941,838
Ratio of Fund Balance to Expenditures:	69.08%	119.70%	115.98%
Ending Fund Balance for FY 21:	\$9,437,102	\$29,731,453	\$21,128,261
Per Capita Ending Fund Balance:	\$571	\$738	\$695

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,692,114	\$21,997,364	\$14,219,561
Total Unrestricted Net Assets:	\$2,494,455	\$5,050,141	\$3,190,504

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$38,600	\$9,265,918	\$790,047
Per Capita Debt:	\$2	\$121	\$24
General Obligation Debt over EAV:	0.00%	0.22%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$1,829,388	\$0
Per Capita Beginning Retained Earnings	\$0	\$35	\$0
Revenues During FY 21:	\$0	\$1,587,590	\$0
Expenditures During FY 21:	\$0	\$1,648,284	\$0
Per Capita Revenues:	\$0	\$40	\$0
Per Capita Expenses:	\$0	\$40	\$0
Operating Income (loss):	\$0	(\$60,694)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	131.94%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$1,870,646	\$0
Per Capita Ending Retained Earnings:	\$0	\$36	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Boone County		
Unit Code:	004/000/00	County:	Boone
Fiscal Year End:	11/30/2021		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$32,433,270		
Equalized Assessed Valuation:	\$1,125,241,388		
Population:	53,448		
Employees:			
Full Time:	201		
Part Time:	65		
Salaries Paid:	\$12,834,965		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$25,090,427	\$23,799,033	\$16,238,649
Per Capita Beginning Fund Balance:	\$469	\$576	\$521
Revenues During FY 21:	\$35,536,527	\$33,936,121	\$20,602,439
Expenditures During FY 21:	\$32,599,215	\$27,721,686	\$16,297,187
Per Capita Revenues:	\$665	\$781	\$728
Per Capita Expenditures:	\$610	\$623	\$598
Revenues over/under Expenditures:	\$2,937,312	\$6,214,435	\$3,941,838
Ratio of Fund Balance to Expenditures:	90.09%	119.70%	115.98%
Ending Fund Balance for FY 21:	\$29,369,071	\$29,731,453	\$21,128,261
Per Capita Ending Fund Balance:	\$549	\$738	\$695

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$24,663,496	\$21,997,364	\$14,219,561
Total Unrestricted Net Assets:	(\$48,461)	\$5,050,141	\$3,190,504

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$2,454,000	\$9,265,918	\$790,047
Per Capita Debt:	\$46	\$121	\$24
General Obligation Debt over EAV:	0.00%	0.22%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$1,829,388	\$0
Per Capita Beginning Retained Earnings	\$0	\$35	\$0
Revenues During FY 21:	\$0	\$1,587,590	\$0
Expenditures During FY 21:	\$0	\$1,648,284	\$0
Per Capita Revenues:	\$0	\$40	\$0
Per Capita Expenses:	\$0	\$40	\$0
Operating Income (loss):	\$0	(\$60,694)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	131.94%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$1,870,646	\$0
Per Capita Ending Retained Earnings:	\$0	\$36	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

Local Government Profile

Unit Name:	Brown County		
Unit Code:	005/000/00	County:	Brown
Fiscal Year End:	11/30/2021		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$10,836,424		
Equalized Assessed Valuation:	\$112,951,268		
Population:	6,950		
Employees:			
Full Time:	62		
Part Time:	7		
Salaries Paid:	\$1,907,827		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$5,524,910	\$6,678,437	\$5,489,705
Per Capita Beginning Fund Balance:	\$795	\$1,599	\$1,065
Revenues During FY 21:	\$7,118,719	\$6,984,115	\$6,796,809
Expenditures During FY 21:	\$5,275,030	\$5,677,585	\$5,241,452
Per Capita Revenues:	\$1,024	\$1,922	\$1,075
Per Capita Expenditures:	\$759	\$1,552	\$875
Revenues over/under Expenditures:	\$1,843,689	\$1,306,530	\$1,256,444
Ratio of Fund Balance to Expenditures:	139.69%	148.33%	141.09%
Ending Fund Balance for FY 21:	\$7,368,599	\$8,075,713	\$6,693,627
Per Capita Ending Fund Balance:	\$1,060	\$1,989	\$1,282

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,983,081	\$5,363,193	\$4,282,812
Total Unrestricted Net Assets:	\$2,385,518	\$1,961,171	\$2,154,197

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$77,666	\$357,069	\$80,432
Per Capita Debt:	\$11	\$54	\$16
General Obligation Debt over EAV:	0.00%	0.00%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$112,804	\$0
Per Capita Beginning Retained Earnings	\$0	\$23	\$0
Revenues During FY 21:	\$0	\$237,947	\$0
Expenditures During FY 21:	\$0	\$279,060	\$0
Per Capita Revenues:	\$0	\$47	\$0
Per Capita Expenses:	\$0	\$55	\$0
Operating Income (loss):	\$0	(\$41,113)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	44.53%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$92,407	\$0
Per Capita Ending Retained Earnings:	\$0	\$19	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Bureau County		
Unit Code:	006/000/00	County:	Bureau
Fiscal Year End:	11/30/2021		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$24,710,142		
Equalized Assessed Valuation:	\$786,043,227		
Population:	32,883		
Employees:			
	Full Time:	111	
	Part Time:	75	
	Salaries Paid:	\$6,296,668	

Blended Component Units
Number Submitted = 1
911

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$31,727,800	\$23,799,033	\$16,238,649
Per Capita Beginning Fund Balance:	\$965	\$576	\$521
Revenues During FY 21:	\$31,350,688	\$33,936,121	\$20,602,439
Expenditures During FY 21:	\$22,205,959	\$27,721,686	\$16,297,187
Per Capita Revenues:	\$953	\$781	\$728
Per Capita Expenditures:	\$675	\$623	\$598
Revenues over/under Expenditures:	\$9,144,729	\$6,214,435	\$3,941,838
Ratio of Fund Balance to Expenditures:	184.06%	119.70%	115.98%
Ending Fund Balance for FY 21:	\$40,872,529	\$29,731,453	\$21,128,261
Per Capita Ending Fund Balance:	\$1,243	\$738	\$695

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$37,184,370	\$21,997,364	\$14,219,561
Total Unrestricted Net Assets:	\$7,800,289	\$5,050,141	\$3,190,504

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$12,165,595	\$9,265,918	\$790,047
Per Capita Debt:	\$370	\$121	\$24
General Obligation Debt over EAV:	0.00%	0.22%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$1,829,388	\$0
Per Capita Beginning Retained Earnings	\$0	\$35	\$0
Revenues During FY 21:	\$0	\$1,587,590	\$0
Expenditures During FY 21:	\$0	\$1,648,284	\$0
Per Capita Revenues:	\$0	\$40	\$0
Per Capita Expenses:	\$0	\$40	\$0
Operating Income (loss):	\$0	(\$60,694)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	131.94%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$1,870,646	\$0
Per Capita Ending Retained Earnings:	\$0	\$36	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

Local Government Profile

Unit Name:	Calhoun County		
Unit Code:	007/000/00	County:	Calhoun
Fiscal Year End:	8/31/2021		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$20,965,145		
Equalized Assessed Valuation:	\$86,437,049		
Population:	4,437		
Employees:			
Full Time:	44		
Part Time:	18		
Salaries Paid:	\$1,693,253		

Blended Component Units
Number Submitted = 1 Calhoun Unit Road

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$5,454,499	\$6,678,437	\$5,489,705
Per Capita Beginning Fund Balance:	\$1,229	\$1,599	\$1,065
Revenues During FY 21:	\$5,935,693	\$6,984,115	\$6,796,809
Expenditures During FY 21:	\$4,626,284	\$5,677,585	\$5,241,452
Per Capita Revenues:	\$1,338	\$1,922	\$1,075
Per Capita Expenditures:	\$1,043	\$1,552	\$875
Revenues over/under Expenditures:	\$1,309,409	\$1,306,530	\$1,256,444
Ratio of Fund Balance to Expenditures:	147.12%	148.33%	141.09%
Ending Fund Balance for FY 21:	\$6,806,412	\$8,075,713	\$6,693,627
Per Capita Ending Fund Balance:	\$1,534	\$1,989	\$1,282

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,865,079	\$5,363,193	\$4,282,812
Total Unrestricted Net Assets:	\$2,941,333	\$1,961,171	\$2,154,197

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$0	\$357,069	\$80,432
Per Capita Debt:	\$0	\$54	\$16
General Obligation Debt over EAV:	0.00%	0.00%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$493,530	\$112,804	\$0
Per Capita Beginning Retained Earnings	\$111	\$23	\$0
Revenues During FY 21:	\$123,061	\$237,947	\$0
Expenditures During FY 21:	\$105,921	\$279,060	\$0
Per Capita Revenues:	\$28	\$47	\$0
Per Capita Expenses:	\$24	\$55	\$0
Operating Income (loss):	\$17,140	(\$41,113)	\$0
Ratio of Retained Earnings to Expenses:	482.12%	44.53%	0.00%
Ending Retained Earnings for FY 21:	\$510,670	\$92,407	\$0
Per Capita Ending Retained Earnings:	\$115	\$19	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Carroll County		
Unit Code:	008/000/00	County:	Carroll
Fiscal Year End:	11/30/2021		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$12,220,693		
Equalized Assessed Valuation:	\$396,076,868		
Population:	14,312		
Employees:			
	Full Time:	60	
	Part Time:	41	
	Salaries Paid:	\$3,199,397	

Blended Component Units
Number Submitted = 1
911 Fund

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$9,753,752	\$23,799,033	\$16,238,649
Per Capita Beginning Fund Balance:	\$682	\$576	\$521
Revenues During FY 21:	\$14,339,100	\$33,936,121	\$20,602,439
Expenditures During FY 21:	\$12,610,136	\$27,721,686	\$16,297,187
Per Capita Revenues:	\$1,002	\$781	\$728
Per Capita Expenditures:	\$881	\$623	\$598
Revenues over/under Expenditures:	\$1,728,964	\$6,214,435	\$3,941,838
Ratio of Fund Balance to Expenditures:	91.72%	119.70%	115.98%
Ending Fund Balance for FY 21:	\$11,566,216	\$29,731,453	\$21,128,261
Per Capita Ending Fund Balance:	\$808	\$738	\$695

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$9,181,823	\$21,997,364	\$14,219,561
Total Unrestricted Net Assets:	\$2,153,738	\$5,050,141	\$3,190,504

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$83,500	\$9,265,918	\$790,047
Per Capita Debt:	\$6	\$121	\$24
General Obligation Debt over EAV:	0.00%	0.22%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$1,829,388	\$0
Per Capita Beginning Retained Earnings	\$0	\$35	\$0
Revenues During FY 21:	\$0	\$1,587,590	\$0
Expenditures During FY 21:	\$0	\$1,648,284	\$0
Per Capita Revenues:	\$0	\$40	\$0
Per Capita Expenses:	\$0	\$40	\$0
Operating Income (loss):	\$0	(\$60,694)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	131.94%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$1,870,646	\$0
Per Capita Ending Retained Earnings:	\$0	\$36	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Cass County		
Unit Code:	009/000/00	County:	Cass
Fiscal Year End:	11/30/2021		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$16,795,972		
Equalized Assessed Valuation:	\$184,820,819		
Population:	12,773		
Employees:			
Full Time:	140		
Part Time:	62		
Salaries Paid:	\$7,339,274		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$14,945,878	\$23,799,033	\$16,238,649
Per Capita Beginning Fund Balance:	\$1,170	\$576	\$521
Revenues During FY 21:	\$15,957,623	\$33,936,121	\$20,602,439
Expenditures During FY 21:	\$13,474,069	\$27,721,686	\$16,297,187
Per Capita Revenues:	\$1,249	\$781	\$728
Per Capita Expenditures:	\$1,055	\$623	\$598
Revenues over/under Expenditures:	\$2,483,554	\$6,214,435	\$3,941,838
Ratio of Fund Balance to Expenditures:	131.27%	119.70%	115.98%
Ending Fund Balance for FY 21:	\$17,687,097	\$29,731,453	\$21,128,261
Per Capita Ending Fund Balance:	\$1,385	\$738	\$695

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,148,024	\$21,997,364	\$14,219,561
Total Unrestricted Net Assets:	\$16,668,211	\$5,050,141	\$3,190,504

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$0	\$9,265,918	\$790,047
Per Capita Debt:	\$0	\$121	\$24
General Obligation Debt over EAV:	0.00%	0.22%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$1,829,388	\$0
Per Capita Beginning Retained Earnings	\$0	\$35	\$0
Revenues During FY 21:	\$0	\$1,587,590	\$0
Expenditures During FY 21:	\$0	\$1,648,284	\$0
Per Capita Revenues:	\$0	\$40	\$0
Per Capita Expenses:	\$0	\$40	\$0
Operating Income (loss):	\$0	(\$60,694)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	131.94%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$1,870,646	\$0
Per Capita Ending Retained Earnings:	\$0	\$36	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Champaign County		
Unit Code:	010/000/00	County:	Champaign
Fiscal Year End:	12/31/2021		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$161,494,050		
Equalized Assessed Valuation:	\$4,299,867,692		
Population:	205,943		
Employees:			
	Full Time:	685	
	Part Time:	322	
	Salaries Paid:	\$38,814,699	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$45,071,708	\$23,799,033	\$16,238,649
Per Capita Beginning Fund Balance:	\$219	\$576	\$521
Revenues During FY 21:	\$132,780,001	\$33,936,121	\$20,602,439
Expenditures During FY 21:	\$112,457,228	\$27,721,686	\$16,297,187
Per Capita Revenues:	\$645	\$781	\$728
Per Capita Expenditures:	\$546	\$623	\$598
Revenues over/under Expenditures:	\$20,322,773	\$6,214,435	\$3,941,838
Ratio of Fund Balance to Expenditures:	53.94%	119.70%	115.98%
Ending Fund Balance for FY 21:	\$60,661,784	\$29,731,453	\$21,128,261
Per Capita Ending Fund Balance:	\$295	\$738	\$695

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$93,821,343	\$21,997,364	\$14,219,561
Total Unrestricted Net Assets:	(\$18,977,131)	\$5,050,141	\$3,190,504

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$13,725,000	\$9,265,918	\$790,047
Per Capita Debt:	\$67	\$121	\$24
General Obligation Debt over EAV:	0.32%	0.22%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$1,829,388	\$0
Per Capita Beginning Retained Earnings	\$0	\$35	\$0
Revenues During FY 21:	\$0	\$1,587,590	\$0
Expenditures During FY 21:	\$0	\$1,648,284	\$0
Per Capita Revenues:	\$0	\$40	\$0
Per Capita Expenses:	\$0	\$40	\$0
Operating Income (loss):	\$0	(\$60,694)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	131.94%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$1,870,646	\$0
Per Capita Ending Retained Earnings:	\$0	\$36	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Christian County		
Unit Code:	011/000/00	County:	Christian
Fiscal Year End:	11/30/2021		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$17,216,445		
Equalized Assessed Valuation:	\$617,144,999		
Population:	34,032		
Employees:			
	Full Time:	121	
	Part Time:	31	
	Salaries Paid:	\$6,197,605	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$15,150,532	\$23,799,033	\$16,238,649
Per Capita Beginning Fund Balance:	\$445	\$576	\$521
Revenues During FY 21:	\$19,337,971	\$33,936,121	\$20,602,439
Expenditures During FY 21:	\$12,843,125	\$27,721,686	\$16,297,187
Per Capita Revenues:	\$568	\$781	\$728
Per Capita Expenditures:	\$377	\$623	\$598
Revenues over/under Expenditures:	\$6,494,846	\$6,214,435	\$3,941,838
Ratio of Fund Balance to Expenditures:	167.76%	119.70%	115.98%
Ending Fund Balance for FY 21:	\$21,545,378	\$29,731,453	\$21,128,261
Per Capita Ending Fund Balance:	\$633	\$738	\$695

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$14,288,837	\$21,997,364	\$14,219,561
Total Unrestricted Net Assets:	\$7,485,966	\$5,050,141	\$3,190,504

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$907,000	\$9,265,918	\$790,047
Per Capita Debt:	\$27	\$121	\$24
General Obligation Debt over EAV:	0.15%	0.22%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$1,829,388	\$0
Per Capita Beginning Retained Earnings	\$0	\$35	\$0
Revenues During FY 21:	\$0	\$1,587,590	\$0
Expenditures During FY 21:	\$0	\$1,648,284	\$0
Per Capita Revenues:	\$0	\$40	\$0
Per Capita Expenses:	\$0	\$40	\$0
Operating Income (loss):	\$0	(\$60,694)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	131.94%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$1,870,646	\$0
Per Capita Ending Retained Earnings:	\$0	\$36	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Clark County
Unit Code:	012/000/00
County:	Clark
Fiscal Year End:	11/30/2021
Accounting Method:	Cash With Assets
Appropriation or Budget:	\$10,198,079
Equalized Assessed Valuation:	\$262,852,594
Population:	15,300
Employees:	
Full Time:	70
Part Time:	30
Salaries Paid:	\$4,290,424

Blended Component Units

Number Submitted = 3
 911 Emergency
 Ambulance
 Board of Health

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$16,424,462	\$23,799,033	\$16,238,649
Per Capita Beginning Fund Balance:	\$1,073	\$576	\$521
Revenues During FY 21:	\$15,936,351	\$33,936,121	\$20,602,439
Expenditures During FY 21:	\$12,172,803	\$27,721,686	\$16,297,187
Per Capita Revenues:	\$1,042	\$781	\$728
Per Capita Expenditures:	\$796	\$623	\$598
Revenues over/under Expenditures:	\$3,763,548	\$6,214,435	\$3,941,838
Ratio of Fund Balance to Expenditures:	167.82%	119.70%	115.98%
Ending Fund Balance for FY 21:	\$20,428,490	\$29,731,453	\$21,128,261
Per Capita Ending Fund Balance:	\$1,335	\$738	\$695

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$12,132,409	\$21,997,364	\$14,219,561
Total Unrestricted Net Assets:	\$8,296,081	\$5,050,141	\$3,190,504

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$0	\$9,265,918	\$790,047
Per Capita Debt:	\$0	\$121	\$24
General Obligation Debt over EAV:	0.00%	0.22%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$1,829,388	\$0
Per Capita Beginning Retained Earnings	\$0	\$35	\$0
Revenues During FY 21:	\$0	\$1,587,590	\$0
Expenditures During FY 21:	\$0	\$1,648,284	\$0
Per Capita Revenues:	\$0	\$40	\$0
Per Capita Expenses:	\$0	\$40	\$0
Operating Income (loss):	\$0	(\$60,694)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	131.94%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$1,870,646	\$0
Per Capita Ending Retained Earnings:	\$0	\$36	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Clay County		
Unit Code:	013/000/00	County:	Clay
Fiscal Year End:	11/30/2021		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$10,361,502		
Equalized Assessed Valuation:	\$188,933,795		
Population:	13,287		
Employees:			
Full Time:	85		
Part Time:	4		
Salaries Paid:	\$3,287,147		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$12,487,193	\$23,799,033	\$16,238,649
Per Capita Beginning Fund Balance:	\$940	\$576	\$521
Revenues During FY 21:	\$12,487,836	\$33,936,121	\$20,602,439
Expenditures During FY 21:	\$8,381,215	\$27,721,686	\$16,297,187
Per Capita Revenues:	\$940	\$781	\$728
Per Capita Expenditures:	\$631	\$623	\$598
Revenues over/under Expenditures:	\$4,106,621	\$6,214,435	\$3,941,838
Ratio of Fund Balance to Expenditures:	197.99%	119.70%	115.98%
Ending Fund Balance for FY 21:	\$16,593,814	\$29,731,453	\$21,128,261
Per Capita Ending Fund Balance:	\$1,249	\$738	\$695

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$14,500,558	\$21,997,364	\$14,219,561
Total Unrestricted Net Assets:	\$2,093,256	\$5,050,141	\$3,190,504

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$0	\$9,265,918	\$790,047
Per Capita Debt:	\$0	\$121	\$24
General Obligation Debt over EAV:	0.00%	0.22%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$1,829,388	\$0
Per Capita Beginning Retained Earnings	\$0	\$35	\$0
Revenues During FY 21:	\$0	\$1,587,590	\$0
Expenditures During FY 21:	\$0	\$1,648,284	\$0
Per Capita Revenues:	\$0	\$40	\$0
Per Capita Expenses:	\$0	\$40	\$0
Operating Income (loss):	\$0	(\$60,694)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	131.94%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$1,870,646	\$0
Per Capita Ending Retained Earnings:	\$0	\$36	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Clinton County		
Unit Code:	014/000/00	County:	Clinton
Fiscal Year End:	11/30/2021		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$22,993,544		
Equalized Assessed Valuation:	\$703,619,665		
Population:	37,639		
Employees:			
Full Time:	100		
Part Time:	73		
Salaries Paid:	\$6,685,366		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$23,065,872	\$23,799,033	\$16,238,649
Per Capita Beginning Fund Balance:	\$613	\$576	\$521
Revenues During FY 21:	\$23,307,531	\$33,936,121	\$20,602,439
Expenditures During FY 21:	\$17,178,161	\$27,721,686	\$16,297,187
Per Capita Revenues:	\$619	\$781	\$728
Per Capita Expenditures:	\$456	\$623	\$598
Revenues over/under Expenditures:	\$6,129,370	\$6,214,435	\$3,941,838
Ratio of Fund Balance to Expenditures:	169.69%	119.70%	115.98%
Ending Fund Balance for FY 21:	\$29,148,767	\$29,731,453	\$21,128,261
Per Capita Ending Fund Balance:	\$774	\$738	\$695

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$17,695,014	\$21,997,364	\$14,219,561
Total Unrestricted Net Assets:	\$11,481,085	\$5,050,141	\$3,190,504

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$93,928	\$9,265,918	\$790,047
Per Capita Debt:	\$2	\$121	\$24
General Obligation Debt over EAV:	0.00%	0.22%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$1,829,388	\$0
Per Capita Beginning Retained Earnings	\$0	\$35	\$0
Revenues During FY 21:	\$0	\$1,587,590	\$0
Expenditures During FY 21:	\$0	\$1,648,284	\$0
Per Capita Revenues:	\$0	\$40	\$0
Per Capita Expenses:	\$0	\$40	\$0
Operating Income (loss):	\$0	(\$60,694)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	131.94%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$1,870,646	\$0
Per Capita Ending Retained Earnings:	\$0	\$36	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Coles County		
Unit Code:	015/000/00	County:	Coles
Fiscal Year End:	11/30/2021		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$28,251,868		
Equalized Assessed Valuation:	\$768,985,754		
Population:	46,863		
Employees:			
Full Time:	187		
Part Time:	45		
Salaries Paid:	\$10,237,382		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$13,670,742	\$23,799,033	\$16,238,649
Per Capita Beginning Fund Balance:	\$292	\$576	\$521
Revenues During FY 21:	\$22,417,572	\$33,936,121	\$20,602,439
Expenditures During FY 21:	\$19,957,174	\$27,721,686	\$16,297,187
Per Capita Revenues:	\$478	\$781	\$728
Per Capita Expenditures:	\$426	\$623	\$598
Revenues over/under Expenditures:	\$2,460,398	\$6,214,435	\$3,941,838
Ratio of Fund Balance to Expenditures:	80.51%	119.70%	115.98%
Ending Fund Balance for FY 21:	\$16,067,798	\$29,731,453	\$21,128,261
Per Capita Ending Fund Balance:	\$343	\$738	\$695

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$8,311,919	\$21,997,364	\$14,219,561
Total Unrestricted Net Assets:	\$3,420,919	\$5,050,141	\$3,190,504

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$872,161	\$9,265,918	\$790,047
Per Capita Debt:	\$19	\$121	\$24
General Obligation Debt over EAV:	0.06%	0.22%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$348,664	\$1,829,388	\$0
Per Capita Beginning Retained Earnings	\$7	\$35	\$0
Revenues During FY 21:	\$371,850	\$1,587,590	\$0
Expenditures During FY 21:	\$434,468	\$1,648,284	\$0
Per Capita Revenues:	\$8	\$40	\$0
Per Capita Expenses:	\$9	\$40	\$0
Operating Income (loss):	(\$62,618)	(\$60,694)	\$0
Ratio of Retained Earnings to Expenses:	65.84%	131.94%	0.00%
Ending Retained Earnings for FY 21:	\$286,046	\$1,870,646	\$0
Per Capita Ending Retained Earnings:	\$6	\$36	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Crawford County		
Unit Code:	017/000/00	County:	Crawford
Fiscal Year End:	11/30/2021		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$11,405,248		
Equalized Assessed Valuation:	\$520,283,271		
Population:	18,679		
Employees:			
Full Time:	79		
Part Time:	79		
Salaries Paid:	\$5,045,515		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$12,741,187	\$23,799,033	\$16,238,649
Per Capita Beginning Fund Balance:	\$682	\$576	\$521
Revenues During FY 21:	\$18,354,637	\$33,936,121	\$20,602,439
Expenditures During FY 21:	\$14,545,543	\$27,721,686	\$16,297,187
Per Capita Revenues:	\$983	\$781	\$728
Per Capita Expenditures:	\$779	\$623	\$598
Revenues over/under Expenditures:	\$3,809,094	\$6,214,435	\$3,941,838
Ratio of Fund Balance to Expenditures:	116.48%	119.70%	115.98%
Ending Fund Balance for FY 21:	\$16,942,363	\$29,731,453	\$21,128,261
Per Capita Ending Fund Balance:	\$907	\$738	\$695

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$14,558,790	\$21,997,364	\$14,219,561
Total Unrestricted Net Assets:	\$2,383,571	\$5,050,141	\$3,190,504

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$707,933	\$9,265,918	\$790,047
Per Capita Debt:	\$38	\$121	\$24
General Obligation Debt over EAV:	0.03%	0.22%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$1,829,388	\$0
Per Capita Beginning Retained Earnings	\$0	\$35	\$0
Revenues During FY 21:	\$0	\$1,587,590	\$0
Expenditures During FY 21:	\$0	\$1,648,284	\$0
Per Capita Revenues:	\$0	\$40	\$0
Per Capita Expenses:	\$0	\$40	\$0
Operating Income (loss):	\$0	(\$60,694)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	131.94%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$1,870,646	\$0
Per Capita Ending Retained Earnings:	\$0	\$36	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Cumberland County		
Unit Code:	018/000/00	County:	Cumberland
Fiscal Year End:	11/30/2021		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$19,651,585		
Equalized Assessed Valuation:	\$188,664,958		
Population:	10,766		
Employees:			
Full Time:	44		
Part Time:	19		
Salaries Paid:	\$2,213,146		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$6,083,629	\$23,799,033	\$16,238,649
Per Capita Beginning Fund Balance:	\$565	\$576	\$521
Revenues During FY 21:	\$7,060,817	\$33,936,121	\$20,602,439
Expenditures During FY 21:	\$5,377,731	\$27,721,686	\$16,297,187
Per Capita Revenues:	\$656	\$781	\$728
Per Capita Expenditures:	\$500	\$623	\$598
Revenues over/under Expenditures:	\$1,683,086	\$6,214,435	\$3,941,838
Ratio of Fund Balance to Expenditures:	144.42%	119.70%	115.98%
Ending Fund Balance for FY 21:	\$7,766,715	\$29,731,453	\$21,128,261
Per Capita Ending Fund Balance:	\$721	\$738	\$695

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,054,089	\$21,997,364	\$14,219,561
Total Unrestricted Net Assets:	\$3,712,626	\$5,050,141	\$3,190,504

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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