

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: | De Witt County | | |
| Unit Code: | 020/000/00 | County: | Dewitt |
| Fiscal Year End: | 11/30/2021 | | |
| Accounting Method: | Cash With Assets | | |
| Appropriation or Budget: | \$24,768,121 | | |
| Equalized Assessed Valuation: | \$608,652,626 | | |
| Population: | 15,764 | | |
| Employees: | | | |
| Full Time: | 150 | | |
| Part Time: | 15 | | |
| Salaries Paid: | \$4,310,929 | | |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|---------------------|-----------------|----------------|
| Beginning Fund Balance for FY 21: | \$17,187,439 | \$23,799,033 | \$16,238,649 |
| Per Capita Beginning Fund Balance: | \$1,090 | \$576 | \$521 |
| Revenues During FY 21: | \$16,281,044 | \$33,936,121 | \$20,602,439 |
| Expenditures During FY 21: | \$12,133,158 | \$27,721,686 | \$16,297,187 |
| Per Capita Revenues: | \$1,033 | \$781 | \$728 |
| Per Capita Expenditures: | \$770 | \$623 | \$598 |
| Revenues over/under Expenditures: | \$4,147,886 | \$6,214,435 | \$3,941,838 |
| Ratio of Fund Balance to Expenditures: | 175.84% | 119.70% | 115.98% |
| Ending Fund Balance for FY 21: | \$21,335,325 | \$29,731,453 | \$21,128,261 |
| Per Capita Ending Fund Balance: | \$1,353 | \$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: | \$15,634,887 | \$21,997,364 | \$14,219,561 |
| Total Unrestricted Net Assets: | \$5,700,438 | \$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: | Dekalb County | | |
| Unit Code: | 019/000/00 | County: | Dekalb |
| Fiscal Year End: | 12/31/2021 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$100,912,300 | | |
| Equalized Assessed Valuation: | \$2,275,858,836 | | |
| Population: | 100,414 | | |
| Employees: | | | |
| | Full Time: | 386 | |
| | Part Time: | 228 | |
| | Salaries Paid: | \$29,176,940 | |

| Blended Component Units |
|--|
| Number Submitted = 1 |
| Dekalb County Public Building Commission |

Fiscal Indicators

| <u>General and Special Funds</u> | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|-----------------------|------------------------|-----------------------|
| Beginning Fund Balance for FY 21: | \$42,772,142 | \$23,799,033 | \$16,238,649 |
| Per Capita Beginning Fund Balance: | \$426 | \$576 | \$521 |
| Revenues During FY 21: | \$61,811,845 | \$33,936,121 | \$20,602,439 |
| Expenditures During FY 21: | \$53,113,511 | \$27,721,686 | \$16,297,187 |
| Per Capita Revenues: | \$616 | \$781 | \$728 |
| Per Capita Expenditures: | \$529 | \$623 | \$598 |
| Revenues over/under Expenditures: | \$8,698,334 | \$6,214,435 | \$3,941,838 |
| Ratio of Fund Balance to Expenditures: | 89.90% | 119.70% | 115.98% |
| Ending Fund Balance for FY 21: | \$47,750,062 | \$29,731,453 | \$21,128,261 |
| Per Capita Ending Fund Balance: | \$476 | \$738 | \$695 |
| <u>Equity</u> | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
| Total Reserved Funds: | \$0 | \$0 | \$0 |
| Total Unreserved Funds: | \$0 | \$0 | \$0 |
| <u>Net Assets</u> | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
| Total Restricted Net Assets: | \$35,701,258 | \$21,997,364 | \$14,219,561 |
| Total Unrestricted Net Assets: | \$31,057,979 | \$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: | \$62,115,219 | \$9,265,918 | \$790,047 |
| Per Capita Debt: | \$619 | \$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: | \$7,214,638 | \$1,829,388 | \$0 |
| Per Capita Beginning Retained Earnings | \$72 | \$35 | \$0 |
| Revenues During FY 21: | \$13,102,854 | \$1,587,590 | \$0 |
| Expenditures During FY 21: | \$16,862,859 | \$1,648,284 | \$0 |
| Per Capita Revenues: | \$130 | \$40 | \$0 |
| Per Capita Expenses: | \$168 | \$40 | \$0 |
| Operating Income (loss): | (\$3,760,005) | (\$60,694) | \$0 |
| Ratio of Retained Earnings to Expenses: | 6.97% | 131.94% | 0.00% |
| Ending Retained Earnings for FY 21: | \$1,175,050 | \$1,870,646 | \$0 |
| Per Capita Ending Retained Earnings: | \$12 | \$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: | Douglas County | | |
| Unit Code: | 021/000/00 | County: | Douglas |
| Fiscal Year End: | 12/31/2021 | | |
| Accounting Method: | Cash With Assets | | |
| Appropriation or Budget: | \$25,080,931 | | |
| Equalized Assessed Valuation: | \$429,039,753 | | |
| Population: | 19,722 | | |
| Employees: | | | |
| Full Time: | 113 | | |
| Part Time: | 51 | | |
| Salaries Paid: | \$4,752,215 | | |

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 21: | \$14,882,935 | \$23,799,033 | \$16,238,649 |
| Per Capita Beginning Fund Balance: | \$755 | \$576 | \$521 |
| Revenues During FY 21: | \$29,156,023 | \$33,936,121 | \$20,602,439 |
| Expenditures During FY 21: | \$14,193,056 | \$27,721,686 | \$16,297,187 |
| Per Capita Revenues: | \$1,478 | \$781 | \$728 |
| Per Capita Expenditures: | \$720 | \$623 | \$598 |
| Revenues over/under Expenditures: | \$14,962,967 | \$6,214,435 | \$3,941,838 |
| Ratio of Fund Balance to Expenditures: | 208.49% | 119.70% | 115.98% |
| Ending Fund Balance for FY 21: | \$29,590,836 | \$29,731,453 | \$21,128,261 |
| Per Capita Ending Fund Balance: | \$1,500 | \$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: | \$26,895,519 | \$21,997,364 | \$14,219,561 |
| Total Unrestricted Net Assets: | \$2,960,676 | \$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: | \$1,631,012 | \$9,265,918 | \$790,047 |
| Per Capita Debt: | \$83 | \$121 | \$24 |
| General Obligation Debt over EAV: | 0.30% | 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 Greater Than 275,000

Local Government Profile

| | | | |
|--------------------------------------|-----------------------|----------------|--------|
| Unit Name: | Dupage County | | |
| Unit Code: | 022/000/00 | County: | Dupage |
| Fiscal Year End: | 11/30/2021 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$958,923,255 | | |
| Equalized Assessed Valuation: | \$44,058,122,920 | | |
| Population: | 924,885 | | |
| Employees: | | | |
| | Full Time: | 2,548 | |
| | Part Time: | 150 | |
| | Salaries Paid: | \$177,395,072 | |

| Blended Component Units |
|---------------------------------|
| Number Submitted = 1 |
| DuPage County Health Department |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------------|-----------------|----------------|
| Beginning Fund Balance for FY 21: | \$247,691,227 | \$219,019,361 | \$237,607,425 |
| Per Capita Beginning Fund Balance: | \$268 | \$401 | \$450 |
| Revenues During FY 21: | \$526,271,856 | \$322,925,733 | \$243,127,717 |
| Expenditures During FY 21: | \$437,345,033 | \$277,218,913 | \$204,182,060 |
| Per Capita Revenues: | \$569 | \$593 | \$570 |
| Per Capita Expenditures: | \$473 | \$509 | \$501 |
| Revenues over/under Expenditures: | \$88,926,823 | \$45,706,820 | \$48,462,089 |
| Ratio of Fund Balance to Expenditures: | 66.37% | 91.65% | 82.74% |
| Ending Fund Balance for FY 21: | \$290,245,880 | \$248,759,385 | \$266,204,074 |
| Per Capita Ending Fund Balance: | \$314 | \$461 | \$465 |

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: | \$171,132,086 | \$153,013,388 | \$127,168,915 |
| Total Unrestricted Net Assets: | \$67,237,744 | \$59,005,258 | \$67,237,744 |

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: | \$250,846,266 | \$171,719,928 | \$198,971,379 |
| Per Capita Debt: | \$271 | \$322 | \$283 |
| General Obligation Debt over EAV: | 0.26% | 0.25% | 0.21% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 21: | \$99,382,679 | \$92,714,697 | \$53,339,111 |
| Per Capita Beginning Retained Earnings | \$107 | \$148 | \$107 |
| Revenues During FY 21: | \$30,399,270 | \$23,333,452 | \$14,508,238 |
| Expenditures During FY 21: | \$26,464,101 | \$19,907,751 | \$16,161,787 |
| Per Capita Revenues: | \$33 | \$42 | \$44 |
| Per Capita Expenses: | \$29 | \$38 | \$46 |
| Operating Income (loss): | \$3,935,169 | \$3,425,701 | (\$481,931) |
| Ratio of Retained Earnings to Expenses: | 401.38% | 591.48% | 401.38% |
| Ending Retained Earnings for FY 21: | \$106,222,668 | \$96,805,627 | \$52,737,297 |
| Per Capita Ending Retained Earnings: | \$115 | \$153 | \$115 |

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: | Edgar County | | |
| Unit Code: | 023/000/00 | County: | Edgar |
| Fiscal Year End: | 11/30/2021 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$11,829,840 | | |
| Equalized Assessed Valuation: | \$384,622,520 | | |
| Population: | 16,521 | | |
| Employees: | | | |
| Full Time: | 89 | | |
| Part Time: | 47 | | |
| Salaries Paid: | \$4,466,756 | | |

| 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: | \$7,842,549 | \$23,799,033 | \$16,238,649 |
| Per Capita Beginning Fund Balance: | \$475 | \$576 | \$521 |
| Revenues During FY 21: | \$19,193,197 | \$33,936,121 | \$20,602,439 |
| Expenditures During FY 21: | \$16,611,443 | \$27,721,686 | \$16,297,187 |
| Per Capita Revenues: | \$1,162 | \$781 | \$728 |
| Per Capita Expenditures: | \$1,005 | \$623 | \$598 |
| Revenues over/under Expenditures: | \$2,581,754 | \$6,214,435 | \$3,941,838 |
| Ratio of Fund Balance to Expenditures: | 63.83% | 119.70% | 115.98% |
| Ending Fund Balance for FY 21: | \$10,603,803 | \$29,731,453 | \$21,128,261 |
| Per Capita Ending Fund Balance: | \$642 | \$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: | \$7,857,743 | \$21,997,364 | \$14,219,561 |
| Total Unrestricted Net Assets: | \$2,035,432 | \$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: | \$2,289,105 | \$9,265,918 | \$790,047 |
| Per Capita Debt: | \$139 | \$121 | \$24 |
| General Obligation Debt over EAV: | 0.08% | 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: | Effingham County | | |
| Unit Code: | 025/000/00 | County: | Effingham |
| Fiscal Year End: | 11/30/2021 | | |
| Accounting Method: | Cash With Assets | | |
| Appropriation or Budget: | \$108,344,235 | | |
| Equalized Assessed Valuation: | \$920,300,946 | | |
| Population: | 34,668 | | |
| Employees: | | | |
| | Full Time: | 170 | |
| | Part Time: | 36 | |
| | Salaries Paid: | \$8,688,361 | |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|---------------------|-----------------|----------------|
| Beginning Fund Balance for FY 21: | \$13,197,397 | \$23,799,033 | \$16,238,649 |
| Per Capita Beginning Fund Balance: | \$381 | \$576 | \$521 |
| Revenues During FY 21: | \$28,471,138 | \$33,936,121 | \$20,602,439 |
| Expenditures During FY 21: | \$18,431,723 | \$27,721,686 | \$16,297,187 |
| Per Capita Revenues: | \$821 | \$781 | \$728 |
| Per Capita Expenditures: | \$532 | \$623 | \$598 |
| Revenues over/under Expenditures: | \$10,039,415 | \$6,214,435 | \$3,941,838 |
| Ratio of Fund Balance to Expenditures: | 129.82% | 119.70% | 115.98% |
| Ending Fund Balance for FY 21: | \$23,927,164 | \$29,731,453 | \$21,128,261 |
| Per Capita Ending Fund Balance: | \$690 | \$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: | \$15,426,164 | \$21,997,364 | \$14,219,561 |
| Total Unrestricted Net Assets: | \$8,503,106 | \$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: | \$71,286 | \$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: | Fayette County | | |
| Unit Code: | 026/000/00 | County: | Fayette |
| Fiscal Year End: | 11/30/2021 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$12,082,388 | | |
| Equalized Assessed Valuation: | \$277,637,319 | | |
| Population: | 21,418 | | |
| Employees: | | | |
| Full Time: | 85 | | |
| Part Time: | 58 | | |
| Salaries Paid: | \$5,170,529 | | |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|---------------------|-----------------|----------------|
| Beginning Fund Balance for FY 21: | \$6,602,781 | \$23,799,033 | \$16,238,649 |
| Per Capita Beginning Fund Balance: | \$308 | \$576 | \$521 |
| Revenues During FY 21: | \$15,362,849 | \$33,936,121 | \$20,602,439 |
| Expenditures During FY 21: | \$11,473,553 | \$27,721,686 | \$16,297,187 |
| Per Capita Revenues: | \$717 | \$781 | \$728 |
| Per Capita Expenditures: | \$536 | \$623 | \$598 |
| Revenues over/under Expenditures: | \$3,889,296 | \$6,214,435 | \$3,941,838 |
| Ratio of Fund Balance to Expenditures: | 91.45% | 119.70% | 115.98% |
| Ending Fund Balance for FY 21: | \$10,492,077 | \$29,731,453 | \$21,128,261 |
| Per Capita Ending Fund Balance: | \$490 | \$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: | \$4,444,437 | \$21,997,364 | \$14,219,561 |
| Total Unrestricted Net Assets: | \$5,398,791 | \$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: | \$432,579 | \$9,265,918 | \$790,047 |
| Per Capita Debt: | \$20 | \$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: | Ford County | | |
| Unit Code: | 027/000/00 | County: | Ford |
| Fiscal Year End: | 11/30/2021 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$18,067,671 | | |
| Equalized Assessed Valuation: | \$305,453,407 | | |
| Population: | 13,511 | | |
| Employees: | | | |
| Full Time: | 64 | | |
| Part Time: | 27 | | |
| Salaries Paid: | \$3,412,044 | | |

Blended Component Units

Number Submitted = 1
Public Building Commission

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|---------------------|-----------------|----------------|
| Beginning Fund Balance for FY 21: | \$12,910,662 | \$23,799,033 | \$16,238,649 |
| Per Capita Beginning Fund Balance: | \$956 | \$576 | \$521 |
| Revenues During FY 21: | \$15,264,620 | \$33,936,121 | \$20,602,439 |
| Expenditures During FY 21: | \$11,770,500 | \$27,721,686 | \$16,297,187 |
| Per Capita Revenues: | \$1,130 | \$781 | \$728 |
| Per Capita Expenditures: | \$871 | \$623 | \$598 |
| Revenues over/under Expenditures: | \$3,494,120 | \$6,214,435 | \$3,941,838 |
| Ratio of Fund Balance to Expenditures: | 141.77% | 119.70% | 115.98% |
| Ending Fund Balance for FY 21: | \$16,686,577 | \$29,731,453 | \$21,128,261 |
| Per Capita Ending Fund Balance: | \$1,235 | \$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: | \$15,468,483 | \$21,997,364 | \$14,219,561 |
| Total Unrestricted Net Assets: | \$1,319,671 | \$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: | \$893,459 | \$9,265,918 | \$790,047 |
| Per Capita Debt: | \$66 | \$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: | \$490,824 | \$1,829,388 | \$0 |
| Per Capita Beginning Retained Earnings | \$36 | \$35 | \$0 |
| Revenues During FY 21: | \$81,482 | \$1,587,590 | \$0 |
| Expenditures During FY 21: | \$11,335 | \$1,648,284 | \$0 |
| Per Capita Revenues: | \$6 | \$40 | \$0 |
| Per Capita Expenses: | \$1 | \$40 | \$0 |
| Operating Income (loss): | \$70,147 | (\$60,694) | \$0 |
| Ratio of Retained Earnings to Expenses: | 4,287.35% | 131.94% | 0.00% |
| Ending Retained Earnings for FY 21: | \$485,971 | \$1,870,646 | \$0 |
| Per Capita Ending Retained Earnings: | \$36 | \$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: | Fulton County | | |
| Unit Code: | 029/000/00 | County: | Fulton |
| Fiscal Year End: | 11/30/2021 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$41,311,177 | | |
| Equalized Assessed Valuation: | \$546,623,729 | | |
| Population: | 33,197 | | |
| Employees: | | | |
| Full Time: | 180 | | |
| Part Time: | 56 | | |
| Salaries Paid: | \$9,777,996 | | |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 21: | \$19,159,066 | \$23,799,033 | \$16,238,649 |
| Per Capita Beginning Fund Balance: | \$577 | \$576 | \$521 |
| Revenues During FY 21: | \$27,754,591 | \$33,936,121 | \$20,602,439 |
| Expenditures During FY 21: | \$22,649,594 | \$27,721,686 | \$16,297,187 |
| Per Capita Revenues: | \$836 | \$781 | \$728 |
| Per Capita Expenditures: | \$682 | \$623 | \$598 |
| Revenues over/under Expenditures: | \$5,104,997 | \$6,214,435 | \$3,941,838 |
| Ratio of Fund Balance to Expenditures: | 106.13% | 119.70% | 115.98% |
| Ending Fund Balance for FY 21: | \$24,037,419 | \$29,731,453 | \$21,128,261 |
| Per Capita Ending Fund Balance: | \$724 | \$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: | \$15,022,834 | \$21,997,364 | \$14,219,561 |
| Total Unrestricted Net Assets: | (\$16,777,725) | \$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: | \$1,910,986 | \$9,265,918 | \$790,047 |
| Per Capita Debt: | \$58 | \$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: | \$3,493,590 | \$1,829,388 | \$0 |
| Per Capita Beginning Retained Earnings | \$105 | \$35 | \$0 |
| Revenues During FY 21: | \$4,419,067 | \$1,587,590 | \$0 |
| Expenditures During FY 21: | \$4,663,607 | \$1,648,284 | \$0 |
| Per Capita Revenues: | \$133 | \$40 | \$0 |
| Per Capita Expenses: | \$140 | \$40 | \$0 |
| Operating Income (loss): | (\$244,540) | (\$60,694) | \$0 |
| Ratio of Retained Earnings to Expenses: | 81.09% | 131.94% | 0.00% |
| Ending Retained Earnings for FY 21: | \$3,781,618 | \$1,870,646 | \$0 |
| Per Capita Ending Retained Earnings: | \$114 | \$36 | \$0 |