

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:	Gallatin County		
Unit Code:	030/000/00	County:	Gallatin
Fiscal Year End:	11/30/2021		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,165,259		
Equalized Assessed Valuation:	\$71,726,112		
Population:	4,946		
Employees:			
Full Time:	23		
Part Time:	11		
Salaries Paid:	\$1,094,649		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$4,915,120	\$6,678,437	\$5,489,705
Per Capita Beginning Fund Balance:	\$994	\$1,599	\$1,065
Revenues During FY 21:	\$4,817,038	\$6,984,115	\$6,796,809
Expenditures During FY 21:	\$3,813,648	\$5,677,585	\$5,241,452
Per Capita Revenues:	\$974	\$1,922	\$1,075
Per Capita Expenditures:	\$771	\$1,552	\$875
Revenues over/under Expenditures:	\$1,003,390	\$1,306,530	\$1,256,444
Ratio of Fund Balance to Expenditures:	172.56%	148.33%	141.09%
Ending Fund Balance for FY 21:	\$6,580,842	\$8,075,713	\$6,693,627
Per Capita Ending Fund Balance:	\$1,331	\$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:	\$3,901,983	\$5,363,193	\$4,282,812
Total Unrestricted Net Assets:	\$535,490	\$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:	\$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:	Greene County		
Unit Code:	031/000/00	County:	Greene
Fiscal Year End:	12/31/2021		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$10,280,268		
Equalized Assessed Valuation:	\$230,825,923		
Population:	11,843		
Employees:			
Full Time:	67		
Part Time:	49		
Salaries Paid:	\$2,890,017		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$8,050,763	\$23,799,033	\$16,238,649
Per Capita Beginning Fund Balance:	\$680	\$576	\$521
Revenues During FY 21:	\$9,056,948	\$33,936,121	\$20,602,439
Expenditures During FY 21:	\$7,577,285	\$27,721,686	\$16,297,187
Per Capita Revenues:	\$765	\$781	\$728
Per Capita Expenditures:	\$640	\$623	\$598
Revenues over/under Expenditures:	\$1,479,663	\$6,214,435	\$3,941,838
Ratio of Fund Balance to Expenditures:	125.80%	119.70%	115.98%
Ending Fund Balance for FY 21:	\$9,531,966	\$29,731,453	\$21,128,261
Per Capita Ending Fund Balance:	\$805	\$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:	\$5,856,625	\$21,997,364	\$14,219,561
Total Unrestricted Net Assets:	\$2,618,115	\$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:	Grundy County		
Unit Code:	032/000/00	County:	Grundy
Fiscal Year End:	11/30/2021		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$46,118,550		
Equalized Assessed Valuation:	\$2,160,718,577		
Population:	52,989		
Employees:			
Full Time:	181		
Part Time:	59		
Salaries Paid:	\$11,469,749		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$37,062,644	\$23,799,033	\$16,238,649
Per Capita Beginning Fund Balance:	\$699	\$576	\$521
Revenues During FY 21:	\$48,152,391	\$33,936,121	\$20,602,439
Expenditures During FY 21:	\$36,766,693	\$27,721,686	\$16,297,187
Per Capita Revenues:	\$909	\$781	\$728
Per Capita Expenditures:	\$694	\$623	\$598
Revenues over/under Expenditures:	\$11,385,698	\$6,214,435	\$3,941,838
Ratio of Fund Balance to Expenditures:	130.95%	119.70%	115.98%
Ending Fund Balance for FY 21:	\$48,145,472	\$29,731,453	\$21,128,261
Per Capita Ending Fund Balance:	\$909	\$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:	\$31,778,523	\$21,997,364	\$14,219,561
Total Unrestricted Net Assets:	\$17,320,981	\$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:	\$9,268,999	\$9,265,918	\$790,047
Per Capita Debt:	\$175	\$121	\$24
General Obligation Debt over EAV:	0.40%	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:	Hamilton County		
Unit Code:	033/000/00	County:	Hamilton
Fiscal Year End:	11/30/2021		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$7,139,288		
Equalized Assessed Valuation:	\$161,410,197		
Population:	8,163		
Employees:			
Full Time:	37		
Part Time:	24		
Salaries Paid:	\$1,798,434		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$6,726,245	\$6,678,437	\$5,489,705
Per Capita Beginning Fund Balance:	\$824	\$1,599	\$1,065
Revenues During FY 21:	\$8,448,975	\$6,984,115	\$6,796,809
Expenditures During FY 21:	\$6,863,622	\$5,677,585	\$5,241,452
Per Capita Revenues:	\$1,035	\$1,922	\$1,075
Per Capita Expenditures:	\$841	\$1,552	\$875
Revenues over/under Expenditures:	\$1,585,353	\$1,306,530	\$1,256,444
Ratio of Fund Balance to Expenditures:	121.61%	148.33%	141.09%
Ending Fund Balance for FY 21:	\$8,347,026	\$8,075,713	\$6,693,627
Per Capita Ending Fund Balance:	\$1,023	\$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:	\$4,728,669	\$5,363,193	\$4,282,812
Total Unrestricted Net Assets:	\$869,887	\$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:	\$3,339,152	\$357,069	\$80,432
Per Capita Debt:	\$409	\$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:	Hancock County		
Unit Code:	034/000/00	County:	Hancock
Fiscal Year End:	11/30/2021		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$14,366,485		
Equalized Assessed Valuation:	\$381,227,112		
Population:	17,620		
Employees:			
	Full Time:	111	
	Part Time:	70	
	Salaries Paid:	\$4,819,442	

Blended Component Units
Number Submitted = 1
Hancock County Public Building Commission

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$8,080,454	\$23,799,033	\$16,238,649
Per Capita Beginning Fund Balance:	\$459	\$576	\$521
Revenues During FY 21:	\$15,680,063	\$33,936,121	\$20,602,439
Expenditures During FY 21:	\$12,985,727	\$27,721,686	\$16,297,187
Per Capita Revenues:	\$890	\$781	\$728
Per Capita Expenditures:	\$737	\$623	\$598
Revenues over/under Expenditures:	\$2,694,336	\$6,214,435	\$3,941,838
Ratio of Fund Balance to Expenditures:	82.97%	119.70%	115.98%
Ending Fund Balance for FY 21:	\$10,774,790	\$29,731,453	\$21,128,261
Per Capita Ending Fund Balance:	\$612	\$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:	\$7,242,018	\$21,997,364	\$14,219,561
Total Unrestricted Net Assets:	\$4,767,039	\$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 Less Than 10,000

Local Government Profile

Unit Name:	Henderson County		
Unit Code:	036/000/00	County:	Henderson
Fiscal Year End:	11/30/2021		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$6,495,487		
Equalized Assessed Valuation:	\$186,199,145		
Population:	6,870		
Employees:			
Full Time:	89		
Part Time:			
Salaries Paid:	\$2,605,486		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$5,443,290	\$6,678,437	\$5,489,705
Per Capita Beginning Fund Balance:	\$792	\$1,599	\$1,065
Revenues During FY 21:	\$7,501,269	\$6,984,115	\$6,796,809
Expenditures During FY 21:	\$6,833,985	\$5,677,585	\$5,241,452
Per Capita Revenues:	\$1,092	\$1,922	\$1,075
Per Capita Expenditures:	\$995	\$1,552	\$875
Revenues over/under Expenditures:	\$667,284	\$1,306,530	\$1,256,444
Ratio of Fund Balance to Expenditures:	89.41%	148.33%	141.09%
Ending Fund Balance for FY 21:	\$6,110,574	\$8,075,713	\$6,693,627
Per Capita Ending Fund Balance:	\$889	\$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:	\$1,608,535	\$5,363,193	\$4,282,812
Total Unrestricted Net Assets:	\$3,316,896	\$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:	\$112,835	\$357,069	\$80,432
Per Capita Debt:	\$16	\$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:	Henry County		
Unit Code:	037/000/00	County:	Henry
Fiscal Year End:	11/30/2021		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$46,269,398		
Equalized Assessed Valuation:	\$628,501,119		
Population:	49,214		
Employees:			
Full Time:	316		
Part Time:	190		
Salaries Paid:	\$13,755,856		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$25,589,352	\$23,799,033	\$16,238,649
Per Capita Beginning Fund Balance:	\$520	\$576	\$521
Revenues During FY 21:	\$33,599,635	\$33,936,121	\$20,602,439
Expenditures During FY 21:	\$25,836,916	\$27,721,686	\$16,297,187
Per Capita Revenues:	\$683	\$781	\$728
Per Capita Expenditures:	\$525	\$623	\$598
Revenues over/under Expenditures:	\$7,762,719	\$6,214,435	\$3,941,838
Ratio of Fund Balance to Expenditures:	121.67%	119.70%	115.98%
Ending Fund Balance for FY 21:	\$31,435,368	\$29,731,453	\$21,128,261
Per Capita Ending Fund Balance:	\$639	\$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:	\$23,858,685	\$21,997,364	\$14,219,561
Total Unrestricted Net Assets:	\$12,607,707	\$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:	\$7,142,649	\$1,829,388	\$0
Per Capita Beginning Retained Earnings	\$145	\$35	\$0
Revenues During FY 21:	\$4,980,946	\$1,587,590	\$0
Expenditures During FY 21:	\$5,809,201	\$1,648,284	\$0
Per Capita Revenues:	\$101	\$40	\$0
Per Capita Expenses:	\$118	\$40	\$0
Operating Income (loss):	(\$828,255)	(\$60,694)	\$0
Ratio of Retained Earnings to Expenses:	121.05%	131.94%	0.00%
Ending Retained Earnings for FY 21:	\$7,032,098	\$1,870,646	\$0
Per Capita Ending Retained Earnings:	\$143	\$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:	Iroquois County		
Unit Code:	038/000/00	County:	Iroquois
Fiscal Year End:	11/30/2021		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$21,181,137		
Equalized Assessed Valuation:	\$623,724,618		
Population:	27,077		
Employees:			
	Full Time:	102	
	Part Time:	35	
	Salaries Paid:	\$5,959,158	

Blended Component Units
Number Submitted = 1
IROQUOIS EMERGENCY SERVICES BOARD

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$17,238,413	\$23,799,033	\$16,238,649
Per Capita Beginning Fund Balance:	\$637	\$576	\$521
Revenues During FY 21:	\$15,795,156	\$33,936,121	\$20,602,439
Expenditures During FY 21:	\$13,514,854	\$27,721,686	\$16,297,187
Per Capita Revenues:	\$583	\$781	\$728
Per Capita Expenditures:	\$499	\$623	\$598
Revenues over/under Expenditures:	\$2,280,302	\$6,214,435	\$3,941,838
Ratio of Fund Balance to Expenditures:	148.48%	119.70%	115.98%
Ending Fund Balance for FY 21:	\$20,066,797	\$29,731,453	\$21,128,261
Per Capita Ending Fund Balance:	\$741	\$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:	\$20,787,695	\$21,997,364	\$14,219,561
Total Unrestricted Net Assets:	\$1,794,205	\$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:	\$568,291	\$9,265,918	\$790,047
Per Capita Debt:	\$21	\$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:	\$1,503,926	\$1,829,388	\$0
Per Capita Beginning Retained Earnings	\$56	\$35	\$0
Revenues During FY 21:	\$744,090	\$1,587,590	\$0
Expenditures During FY 21:	\$196,377	\$1,648,284	\$0
Per Capita Revenues:	\$27	\$40	\$0
Per Capita Expenses:	\$7	\$40	\$0
Operating Income (loss):	\$547,713	(\$60,694)	\$0
Ratio of Retained Earnings to Expenses:	858.09%	131.94%	0.00%
Ending Retained Earnings for FY 21:	\$1,685,085	\$1,870,646	\$0
Per Capita Ending Retained Earnings:	\$62	\$36	\$0