

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:	Jasper County		
Unit Code:	040/000/00	County:	Jasper
Fiscal Year End:	11/30/2021		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$28,251,130		
Equalized Assessed Valuation:	\$208,184,523		
Population:	9,547		
Employees:			
Full Time:	79		
Part Time:	91		
Salaries Paid:	\$4,852,730		

Blended Component Units
Number Submitted = 2 Activity Funds Health Department

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$19,213,695	\$6,678,437	\$5,489,705
Per Capita Beginning Fund Balance:	\$2,013	\$1,599	\$1,065
Revenues During FY 21:	\$16,184,600	\$6,984,115	\$6,796,809
Expenditures During FY 21:	\$13,202,345	\$5,677,585	\$5,241,452
Per Capita Revenues:	\$1,695	\$1,922	\$1,075
Per Capita Expenditures:	\$1,383	\$1,552	\$875
Revenues over/under Expenditures:	\$2,982,255	\$1,306,530	\$1,256,444
Ratio of Fund Balance to Expenditures:	168.17%	148.33%	141.09%
Ending Fund Balance for FY 21:	\$22,202,950	\$8,075,713	\$6,693,627
Per Capita Ending Fund Balance:	\$2,326	\$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:	\$16,225,189	\$5,363,193	\$4,282,812
Total Unrestricted Net Assets:	\$5,977,762	\$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:	Jefferson County		
Unit Code:	041/000/00	County:	Jefferson
Fiscal Year End:	11/30/2021		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$18,738,157		
Equalized Assessed Valuation:	\$542,042,331		
Population:	37,774		
Employees:			
Full Time:	136		
Part Time:	28		
Salaries Paid:	\$7,956,334		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$13,310,783	\$23,799,033	\$16,238,649
Per Capita Beginning Fund Balance:	\$352	\$576	\$521
Revenues During FY 21:	\$27,158,113	\$33,936,121	\$20,602,439
Expenditures During FY 21:	\$19,276,490	\$27,721,686	\$16,297,187
Per Capita Revenues:	\$719	\$781	\$728
Per Capita Expenditures:	\$510	\$623	\$598
Revenues over/under Expenditures:	\$7,881,623	\$6,214,435	\$3,941,838
Ratio of Fund Balance to Expenditures:	108.53%	119.70%	115.98%
Ending Fund Balance for FY 21:	\$20,921,196	\$29,731,453	\$21,128,261
Per Capita Ending Fund Balance:	\$554	\$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:	\$19,231,559	\$21,997,364	\$14,219,561
Total Unrestricted Net Assets:	\$1,133,129	\$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:	\$9,905,081	\$9,265,918	\$790,047
Per Capita Debt:	\$262	\$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:	Jersey County		
Unit Code:	042/000/00	County:	Jersey
Fiscal Year End:	11/30/2021		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$17,417,269		
Equalized Assessed Valuation:	\$405,063,226		
Population:	21,333		
Employees:			
Full Time:	106		
Part Time:	47		
Salaries Paid:	\$4,703,018		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$14,362,786	\$23,799,033	\$16,238,649
Per Capita Beginning Fund Balance:	\$673	\$576	\$521
Revenues During FY 21:	\$14,755,955	\$33,936,121	\$20,602,439
Expenditures During FY 21:	\$13,688,746	\$27,721,686	\$16,297,187
Per Capita Revenues:	\$692	\$781	\$728
Per Capita Expenditures:	\$642	\$623	\$598
Revenues over/under Expenditures:	\$1,067,209	\$6,214,435	\$3,941,838
Ratio of Fund Balance to Expenditures:	136.87%	119.70%	115.98%
Ending Fund Balance for FY 21:	\$18,735,269	\$29,731,453	\$21,128,261
Per Capita Ending Fund Balance:	\$878	\$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:	\$8,386,491	\$21,997,364	\$14,219,561
Total Unrestricted Net Assets:	\$10,427,514	\$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:	\$4,585,000	\$9,265,918	\$790,047
Per Capita Debt:	\$215	\$121	\$24
General Obligation Debt over EAV:	1.13%	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:	Jo Daviess County		
Unit Code:	043/000/00	County:	Jo Daviess
Fiscal Year End:	11/30/2021		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$23,138,395		
Equalized Assessed Valuation:	\$760,082,972		
Population:	21,939		
Employees:			
Full Time:	112		
Part Time:	11		
Salaries Paid:	\$6,226,970		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$20,336,117	\$23,799,033	\$16,238,649
Per Capita Beginning Fund Balance:	\$927	\$576	\$521
Revenues During FY 21:	\$22,606,762	\$33,936,121	\$20,602,439
Expenditures During FY 21:	\$18,677,467	\$27,721,686	\$16,297,187
Per Capita Revenues:	\$1,030	\$781	\$728
Per Capita Expenditures:	\$851	\$623	\$598
Revenues over/under Expenditures:	\$3,929,295	\$6,214,435	\$3,941,838
Ratio of Fund Balance to Expenditures:	127.15%	119.70%	115.98%
Ending Fund Balance for FY 21:	\$23,748,060	\$29,731,453	\$21,128,261
Per Capita Ending Fund Balance:	\$1,082	\$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:	\$15,799,104	\$21,997,364	\$14,219,561
Total Unrestricted Net Assets:	\$7,760,204	\$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 Greater Than 275,000

Local Government Profile

Unit Name:	Kane County		
Unit Code:	045/000/00	County:	Kane
Fiscal Year End:	11/30/2021		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,759,948,329		
Equalized Assessed Valuation:	\$15,957,579,053		
Population:	515,588		
Employees:			
Full Time:	1,170		
Part Time:	1,598		
Salaries Paid:	\$76,477,164		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$237,607,425	\$219,019,361	\$237,607,425
Per Capita Beginning Fund Balance:	\$461	\$401	\$450
Revenues During FY 21:	\$243,127,717	\$322,925,733	\$243,127,717
Expenditures During FY 21:	\$204,182,060	\$277,218,913	\$204,182,060
Per Capita Revenues:	\$472	\$593	\$570
Per Capita Expenditures:	\$396	\$509	\$501
Revenues over/under Expenditures:	\$38,945,657	\$45,706,820	\$48,462,089
Ratio of Fund Balance to Expenditures:	130.38%	91.65%	82.74%
Ending Fund Balance for FY 21:	\$266,204,074	\$248,759,385	\$266,204,074
Per Capita Ending Fund Balance:	\$516	\$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:	\$112,941,941	\$153,013,388	\$127,168,915
Total Unrestricted Net Assets:	\$158,714,305	\$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:	\$238,813,668	\$171,719,928	\$198,971,379
Per Capita Debt:	\$463	\$322	\$283
General Obligation Debt over EAV:	0.75%	0.25%	0.21%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$8,465,601	\$92,714,697	\$53,339,111
Per Capita Beginning Retained Earnings	\$16	\$148	\$107
Revenues During FY 21:	\$87,340	\$23,333,452	\$14,508,238
Expenditures During FY 21:	\$569,271	\$19,907,751	\$16,161,787
Per Capita Revenues:	\$0	\$42	\$44
Per Capita Expenses:	\$1	\$38	\$46
Operating Income (loss):	(\$481,931)	\$3,425,701	(\$481,931)
Ratio of Retained Earnings to Expenses:	1,414.97%	591.48%	401.38%
Ending Retained Earnings for FY 21:	\$8,054,993	\$96,805,627	\$52,737,297
Per Capita Ending Retained Earnings:	\$16	\$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:	Kankakee County		
Unit Code:	046/000/00	County:	Kankakee
Fiscal Year End:	11/30/2021		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,040,545,592		
Equalized Assessed Valuation:	\$2,470,046,236		
Population:	106,601		
Employees:			
	Full Time:	528	
	Part Time:	70	
	Salaries Paid:	\$30,785,910	

Blended Component Units
Number Submitted = 1
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:	\$28,405,464	\$23,799,033	\$16,238,649
Per Capita Beginning Fund Balance:	\$266	\$576	\$521
Revenues During FY 21:	\$69,322,935	\$33,936,121	\$20,602,439
Expenditures During FY 21:	\$64,422,832	\$27,721,686	\$16,297,187
Per Capita Revenues:	\$650	\$781	\$728
Per Capita Expenditures:	\$604	\$623	\$598
Revenues over/under Expenditures:	\$4,900,103	\$6,214,435	\$3,941,838
Ratio of Fund Balance to Expenditures:	56.74%	119.70%	115.98%
Ending Fund Balance for FY 21:	\$36,554,513	\$29,731,453	\$21,128,261
Per Capita Ending Fund Balance:	\$343	\$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:	\$31,346,035	\$21,997,364	\$14,219,561
Total Unrestricted Net Assets:	(\$16,060,784)	\$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:	\$23,161,591	\$9,265,918	\$790,047
Per Capita Debt:	\$217	\$121	\$24
General Obligation Debt over EAV:	0.27%	0.22%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$8,404,827	\$1,829,388	\$0
Per Capita Beginning Retained Earnings	\$79	\$35	\$0
Revenues During FY 21:	\$5,893,819	\$1,587,590	\$0
Expenditures During FY 21:	\$4,147,583	\$1,648,284	\$0
Per Capita Revenues:	\$55	\$40	\$0
Per Capita Expenses:	\$39	\$40	\$0
Operating Income (loss):	\$1,746,236	(\$60,694)	\$0
Ratio of Retained Earnings to Expenses:	246.38%	131.94%	0.00%
Ending Retained Earnings for FY 21:	\$10,218,807	\$1,870,646	\$0
Per Capita Ending Retained Earnings:	\$96	\$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:	Kendall County		
Unit Code:	047/000/00	County:	Kendall
Fiscal Year End:	11/30/2021		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$92,798,064		
Equalized Assessed Valuation:	\$3,584,835,597		
Population:	128,990		
Employees:			
Full Time:	342		
Part Time:	119		
Salaries Paid:	\$23,435,826		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$51,084,756	\$23,799,033	\$16,238,649
Per Capita Beginning Fund Balance:	\$396	\$576	\$521
Revenues During FY 21:	\$87,961,495	\$33,936,121	\$20,602,439
Expenditures During FY 21:	\$62,474,144	\$27,721,686	\$16,297,187
Per Capita Revenues:	\$682	\$781	\$728
Per Capita Expenditures:	\$484	\$623	\$598
Revenues over/under Expenditures:	\$25,487,351	\$6,214,435	\$3,941,838
Ratio of Fund Balance to Expenditures:	115.11%	119.70%	115.98%
Ending Fund Balance for FY 21:	\$71,915,262	\$29,731,453	\$21,128,261
Per Capita Ending Fund Balance:	\$558	\$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:	\$51,443,505	\$21,997,364	\$14,219,561
Total Unrestricted Net Assets:	\$21,210,487	\$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:	\$19,815,000	\$9,265,918	\$790,047
Per Capita Debt:	\$154	\$121	\$24
General Obligation Debt over EAV:	0.55%	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:	Knox County		
Unit Code:	048/000/00	County:	Knox
Fiscal Year End:	11/30/2021		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$62,248,467		
Equalized Assessed Valuation:	\$87,637,436		
Population:	49,268		
Employees:			
Full Time:	317		
Part Time:	104		
Salaries Paid:	\$16,309,075		

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:	\$28,735,984	\$23,799,033	\$16,238,649
Per Capita Beginning Fund Balance:	\$583	\$576	\$521
Revenues During FY 21:	\$39,468,447	\$33,936,121	\$20,602,439
Expenditures During FY 21:	\$36,248,281	\$27,721,686	\$16,297,187
Per Capita Revenues:	\$801	\$781	\$728
Per Capita Expenditures:	\$736	\$623	\$598
Revenues over/under Expenditures:	\$3,220,166	\$6,214,435	\$3,941,838
Ratio of Fund Balance to Expenditures:	95.00%	119.70%	115.98%
Ending Fund Balance for FY 21:	\$34,434,084	\$29,731,453	\$21,128,261
Per Capita Ending Fund Balance:	\$699	\$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:	\$38,706,699	\$21,997,364	\$14,219,561
Total Unrestricted Net Assets:	(\$124,351)	\$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:	\$6,571,197	\$9,265,918	\$790,047
Per Capita Debt:	\$133	\$121	\$24
General Obligation Debt over EAV:	3.36%	0.22%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$9,554,329	\$1,829,388	\$0
Per Capita Beginning Retained Earnings	\$194	\$35	\$0
Revenues During FY 21:	\$9,578,593	\$1,587,590	\$0
Expenditures During FY 21:	\$8,658,647	\$1,648,284	\$0
Per Capita Revenues:	\$194	\$40	\$0
Per Capita Expenses:	\$176	\$40	\$0
Operating Income (loss):	\$919,946	(\$60,694)	\$0
Ratio of Retained Earnings to Expenses:	114.53%	131.94%	0.00%
Ending Retained Earnings for FY 21:	\$9,917,038	\$1,870,646	\$0
Per Capita Ending Retained Earnings:	\$201	\$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:	Lake County		
Unit Code:	049/000/00	County:	Lake
Fiscal Year End:	11/30/2021		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$597,906,555		
Equalized Assessed Valuation:	\$25,733,303,211		
Population:	702,113		
Employees:			
Full Time:	2,455		
Part Time:	198		
Salaries Paid:	\$169,971,210		

Blended Component Units
Number Submitted = 1 ETSB

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$398,030,687	\$219,019,361	\$237,607,425
Per Capita Beginning Fund Balance:	\$567	\$401	\$450
Revenues During FY 21:	\$479,466,888	\$322,925,733	\$243,127,717
Expenditures During FY 21:	\$429,493,379	\$277,218,913	\$204,182,060
Per Capita Revenues:	\$683	\$593	\$570
Per Capita Expenditures:	\$612	\$509	\$501
Revenues over/under Expenditures:	\$49,973,509	\$45,706,820	\$48,462,089
Ratio of Fund Balance to Expenditures:	100.99%	91.65%	82.74%
Ending Fund Balance for FY 21:	\$433,731,019	\$248,759,385	\$266,204,074
Per Capita Ending Fund Balance:	\$618	\$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:	\$255,800,812	\$153,013,388	\$127,168,915
Total Unrestricted Net Assets:	\$111,577,393	\$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:	\$198,971,379	\$171,719,928	\$198,971,379
Per Capita Debt:	\$283	\$322	\$283
General Obligation Debt over EAV:	0.00%	0.25%	0.21%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$297,020,325	\$92,714,697	\$53,339,111
Per Capita Beginning Retained Earnings	\$423	\$148	\$107
Revenues During FY 21:	\$58,287,417	\$23,333,452	\$14,508,238
Expenditures During FY 21:	\$42,356,786	\$19,907,751	\$16,161,787
Per Capita Revenues:	\$83	\$42	\$44
Per Capita Expenses:	\$60	\$38	\$46
Operating Income (loss):	\$15,930,631	\$3,425,701	(\$481,931)
Ratio of Retained Earnings to Expenses:	738.84%	591.48%	401.38%
Ending Retained Earnings for FY 21:	\$312,950,956	\$96,805,627	\$52,737,297
Per Capita Ending Retained Earnings:	\$446	\$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:	Lawrence County		
Unit Code:	051/000/00	County:	Lawrence
Fiscal Year End:	11/30/2021		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$6,978,116		
Equalized Assessed Valuation:	\$164,099,425		
Population:	15,280		
Employees:			
Full Time:	67		
Part Time:	31		
Salaries Paid:	\$3,022,029		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$6,417,432	\$23,799,033	\$16,238,649
Per Capita Beginning Fund Balance:	\$420	\$576	\$521
Revenues During FY 21:	\$10,920,127	\$33,936,121	\$20,602,439
Expenditures During FY 21:	\$7,868,244	\$27,721,686	\$16,297,187
Per Capita Revenues:	\$715	\$781	\$728
Per Capita Expenditures:	\$515	\$623	\$598
Revenues over/under Expenditures:	\$3,051,883	\$6,214,435	\$3,941,838
Ratio of Fund Balance to Expenditures:	127.40%	119.70%	115.98%
Ending Fund Balance for FY 21:	\$10,024,002	\$29,731,453	\$21,128,261
Per Capita Ending Fund Balance:	\$656	\$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:	\$7,524,899	\$21,997,364	\$14,219,561
Total Unrestricted Net Assets:	\$2,499,103	\$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:	\$9,860	\$9,265,918	\$790,047
Per Capita Debt:	\$1	\$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:	\$1,566,171	\$1,829,388	\$0
Per Capita Beginning Retained Earnings	\$102	\$35	\$0
Revenues During FY 21:	\$416,477	\$1,587,590	\$0
Expenditures During FY 21:	\$200,112	\$1,648,284	\$0
Per Capita Revenues:	\$27	\$40	\$0
Per Capita Expenses:	\$13	\$40	\$0
Operating Income (loss):	\$216,365	(\$60,694)	\$0
Ratio of Retained Earnings to Expenses:	890.77%	131.94%	0.00%
Ending Retained Earnings for FY 21:	\$1,782,537	\$1,870,646	\$0
Per Capita Ending Retained Earnings:	\$117	\$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:	Lee County		
Unit Code:	052/000/00	County:	Lee
Fiscal Year End:	11/30/2021		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$36,152,873		
Equalized Assessed Valuation:	\$867,096,803		
Population:	34,049		
Employees:			
Full Time:	138		
Part Time:	31		
Salaries Paid:	\$8,936,706		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$21,374,184	\$23,799,033	\$16,238,649
Per Capita Beginning Fund Balance:	\$628	\$576	\$521
Revenues During FY 21:	\$37,932,526	\$33,936,121	\$20,602,439
Expenditures During FY 21:	\$33,717,806	\$27,721,686	\$16,297,187
Per Capita Revenues:	\$1,114	\$781	\$728
Per Capita Expenditures:	\$990	\$623	\$598
Revenues over/under Expenditures:	\$4,214,720	\$6,214,435	\$3,941,838
Ratio of Fund Balance to Expenditures:	75.89%	119.70%	115.98%
Ending Fund Balance for FY 21:	\$25,588,904	\$29,731,453	\$21,128,261
Per Capita Ending Fund Balance:	\$752	\$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:	\$16,677,380	\$21,997,364	\$14,219,561
Total Unrestricted Net Assets:	\$6,306,319	\$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:	\$11,802,692	\$9,265,918	\$790,047
Per Capita Debt:	\$347	\$121	\$24
General Obligation Debt over EAV:	1.36%	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:	Livingston County		
Unit Code:	053/000/00	County:	Livingston
Fiscal Year End:	11/30/2021		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$35,241,161		
Equalized Assessed Valuation:	\$813,558,842		
Population:	35,648		
Employees:			
Full Time:	169		
Part Time:	109		
Salaries Paid:	\$10,533,961		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$44,955,545	\$23,799,033	\$16,238,649
Per Capita Beginning Fund Balance:	\$1,261	\$576	\$521
Revenues During FY 21:	\$31,346,762	\$33,936,121	\$20,602,439
Expenditures During FY 21:	\$26,989,299	\$27,721,686	\$16,297,187
Per Capita Revenues:	\$879	\$781	\$728
Per Capita Expenditures:	\$757	\$623	\$598
Revenues over/under Expenditures:	\$4,357,463	\$6,214,435	\$3,941,838
Ratio of Fund Balance to Expenditures:	182.71%	119.70%	115.98%
Ending Fund Balance for FY 21:	\$49,313,008	\$29,731,453	\$21,128,261
Per Capita Ending Fund Balance:	\$1,383	\$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:	\$10,225,015	\$21,997,364	\$14,219,561
Total Unrestricted Net Assets:	\$37,168,367	\$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:	\$535,102	\$9,265,918	\$790,047
Per Capita Debt:	\$15	\$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:	Logan County		
Unit Code:	054/000/00	County:	Logan
Fiscal Year End:	11/30/2021		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$27,859,507		
Equalized Assessed Valuation:	\$619,415,613		
Population:	27,992		
Employees:			
Full Time:	129		
Part Time:	40		
Salaries Paid:	\$6,566,220		

Blended Component Units

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$24,862,111	\$23,799,033	\$16,238,649
Per Capita Beginning Fund Balance:	\$888	\$576	\$521
Revenues During FY 21:	\$19,016,929	\$33,936,121	\$20,602,439
Expenditures During FY 21:	\$15,911,506	\$27,721,686	\$16,297,187
Per Capita Revenues:	\$679	\$781	\$728
Per Capita Expenditures:	\$568	\$623	\$598
Revenues over/under Expenditures:	\$3,105,423	\$6,214,435	\$3,941,838
Ratio of Fund Balance to Expenditures:	172.90%	119.70%	115.98%
Ending Fund Balance for FY 21:	\$27,511,281	\$29,731,453	\$21,128,261
Per Capita Ending Fund Balance:	\$983	\$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:	\$4,885,700	\$21,997,364	\$14,219,561
Total Unrestricted Net Assets:	\$10,595,484	\$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:	\$11,499,929	\$9,265,918	\$790,047
Per Capita Debt:	\$411	\$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