

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:	Macon County		
Unit Code:	055/000/00	County:	Macon
Fiscal Year End:	11/30/2021		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$84,297,129		
Equalized Assessed Valuation:	\$1,714,066,070		
Population:	103,998		
Employees:			
	Full Time:	470	
	Part Time:	202	
	Salaries Paid:	\$26,195,341	

Blended Component Units
Number Submitted = 1
Decatur Public Building Commission

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$42,260,244	\$23,799,033	\$16,238,649
Per Capita Beginning Fund Balance:	\$406	\$576	\$521
Revenues During FY 21:	\$65,228,188	\$33,936,121	\$20,602,439
Expenditures During FY 21:	\$59,323,572	\$27,721,686	\$16,297,187
Per Capita Revenues:	\$627	\$781	\$728
Per Capita Expenditures:	\$570	\$623	\$598
Revenues over/under Expenditures:	\$5,904,616	\$6,214,435	\$3,941,838
Ratio of Fund Balance to Expenditures:	80.88%	119.70%	115.98%
Ending Fund Balance for FY 21:	\$47,983,646	\$29,731,453	\$21,128,261
Per Capita Ending Fund Balance:	\$461	\$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:	\$37,980,871	\$21,997,364	\$14,219,561
Total Unrestricted Net Assets:	\$1,803,941	\$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:	\$384,264	\$9,265,918	\$790,047
Per Capita Debt:	\$4	\$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:	\$3,583,175	\$1,829,388	\$0
Per Capita Beginning Retained Earnings	\$34	\$35	\$0
Revenues During FY 21:	\$5,186,420	\$1,587,590	\$0
Expenditures During FY 21:	\$4,624,551	\$1,648,284	\$0
Per Capita Revenues:	\$50	\$40	\$0
Per Capita Expenses:	\$44	\$40	\$0
Operating Income (loss):	\$561,869	(\$60,694)	\$0
Ratio of Retained Earnings to Expenses:	89.63%	131.94%	0.00%
Ending Retained Earnings for FY 21:	\$4,145,044	\$1,870,646	\$0
Per Capita Ending Retained Earnings:	\$40	\$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:	Macoupin County		
Unit Code:	056/000/00	County:	Macoupin
Fiscal Year End:	8/31/2021		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$41,307,187		
Equalized Assessed Valuation:	\$664,131,750		
Population:	44,967		
Employees:			
Full Time:	233		
Part Time:	84		
Salaries Paid:	\$13,333,911		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$20,147,135	\$23,799,033	\$16,238,649
Per Capita Beginning Fund Balance:	\$448	\$576	\$521
Revenues During FY 21:	\$21,319,910	\$33,936,121	\$20,602,439
Expenditures During FY 21:	\$15,392,675	\$27,721,686	\$16,297,187
Per Capita Revenues:	\$474	\$781	\$728
Per Capita Expenditures:	\$342	\$623	\$598
Revenues over/under Expenditures:	\$5,927,235	\$6,214,435	\$3,941,838
Ratio of Fund Balance to Expenditures:	169.39%	119.70%	115.98%
Ending Fund Balance for FY 21:	\$26,074,370	\$29,731,453	\$21,128,261
Per Capita Ending Fund Balance:	\$580	\$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:	\$11,362,006	\$21,997,364	\$14,219,561
Total Unrestricted Net Assets:	\$14,712,364	\$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:	\$445,000	\$9,265,918	\$790,047
Per Capita Debt:	\$10	\$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:	Madison County		
Unit Code:	057/000/00	County:	Madison
Fiscal Year End:	11/30/2021		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$167,212,685		
Equalized Assessed Valuation:	\$6,058,413,249		
Population:	264,490		
Employees:			
Full Time:	781		
Part Time:	144		
Salaries Paid:	\$53,900,121		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$154,680,877	\$23,799,033	\$16,238,649
Per Capita Beginning Fund Balance:	\$585	\$576	\$521
Revenues During FY 21:	\$137,883,260	\$33,936,121	\$20,602,439
Expenditures During FY 21:	\$119,258,164	\$27,721,686	\$16,297,187
Per Capita Revenues:	\$521	\$781	\$728
Per Capita Expenditures:	\$451	\$623	\$598
Revenues over/under Expenditures:	\$18,625,096	\$6,214,435	\$3,941,838
Ratio of Fund Balance to Expenditures:	137.57%	119.70%	115.98%
Ending Fund Balance for FY 21:	\$164,063,631	\$29,731,453	\$21,128,261
Per Capita Ending Fund Balance:	\$620	\$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:	\$118,756,264	\$21,997,364	\$14,219,561
Total Unrestricted Net Assets:	\$34,443,388	\$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:	\$1,366,670	\$9,265,918	\$790,047
Per Capita Debt:	\$5	\$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:	\$26,133,311	\$1,829,388	\$0
Per Capita Beginning Retained Earnings	\$99	\$35	\$0
Revenues During FY 21:	\$3,687,021	\$1,587,590	\$0
Expenditures During FY 21:	\$2,920,850	\$1,648,284	\$0
Per Capita Revenues:	\$14	\$40	\$0
Per Capita Expenses:	\$11	\$40	\$0
Operating Income (loss):	\$766,171	(\$60,694)	\$0
Ratio of Retained Earnings to Expenses:	932.45%	131.94%	0.00%
Ending Retained Earnings for FY 21:	\$27,235,534	\$1,870,646	\$0
Per Capita Ending Retained Earnings:	\$103	\$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:	Marshall County		
Unit Code:	059/000/00	County:	Marshall
Fiscal Year End:	11/30/2021		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$8,674,335		
Equalized Assessed Valuation:	\$288,425,144		
Population:	12,327		
Employees:			
Full Time:	44		
Part Time:	40		
Salaries Paid:	\$2,673,618		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$8,218,774	\$23,799,033	\$16,238,649
Per Capita Beginning Fund Balance:	\$667	\$576	\$521
Revenues During FY 21:	\$8,661,146	\$33,936,121	\$20,602,439
Expenditures During FY 21:	\$7,207,082	\$27,721,686	\$16,297,187
Per Capita Revenues:	\$703	\$781	\$728
Per Capita Expenditures:	\$585	\$623	\$598
Revenues over/under Expenditures:	\$1,454,064	\$6,214,435	\$3,941,838
Ratio of Fund Balance to Expenditures:	134.54%	119.70%	115.98%
Ending Fund Balance for FY 21:	\$9,696,616	\$29,731,453	\$21,128,261
Per Capita Ending Fund Balance:	\$787	\$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:	\$5,639,613	\$21,997,364	\$14,219,561
Total Unrestricted Net Assets:	\$2,621,963	\$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:	\$222,495	\$9,265,918	\$790,047
Per Capita Debt:	\$18	\$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:	Mason County		
Unit Code:	060/000/00	County:	Mason
Fiscal Year End:	11/30/2021		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$13,439,296		
Equalized Assessed Valuation:	\$236,021,705		
Population:	12,881		
Employees:			
	Full Time:	66	
	Part Time:	87	
	Salaries Paid:	\$4,633,426	

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:	\$9,776,253	\$23,799,033	\$16,238,649
Per Capita Beginning Fund Balance:	\$759	\$576	\$521
Revenues During FY 21:	\$14,750,039	\$33,936,121	\$20,602,439
Expenditures During FY 21:	\$11,410,220	\$27,721,686	\$16,297,187
Per Capita Revenues:	\$1,145	\$781	\$728
Per Capita Expenditures:	\$886	\$623	\$598
Revenues over/under Expenditures:	\$3,339,819	\$6,214,435	\$3,941,838
Ratio of Fund Balance to Expenditures:	114.95%	119.70%	115.98%
Ending Fund Balance for FY 21:	\$13,116,072	\$29,731,453	\$21,128,261
Per Capita Ending Fund Balance:	\$1,018	\$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:	\$7,696,895	\$21,997,364	\$14,219,561
Total Unrestricted Net Assets:	(\$3,271,548)	\$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:	\$211,749	\$9,265,918	\$790,047
Per Capita Debt:	\$16	\$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:	\$493,280	\$1,829,388	\$0
Per Capita Beginning Retained Earnings	\$38	\$35	\$0
Revenues During FY 21:	\$365,039	\$1,587,590	\$0
Expenditures During FY 21:	\$393,176	\$1,648,284	\$0
Per Capita Revenues:	\$28	\$40	\$0
Per Capita Expenses:	\$31	\$40	\$0
Operating Income (loss):	(\$28,137)	(\$60,694)	\$0
Ratio of Retained Earnings to Expenses:	118.30%	131.94%	0.00%
Ending Retained Earnings for FY 21:	\$465,143	\$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:	Massac County		
Unit Code:	061/000/00	County:	Massac
Fiscal Year End:	12/31/2021		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$9,122,134		
Equalized Assessed Valuation:	\$188,532,501		
Population:	13,019		
Employees:			
Full Time:	69		
Part Time:	10		
Salaries Paid:	\$3,845,729		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$10,291,551	\$23,799,033	\$16,238,649
Per Capita Beginning Fund Balance:	\$791	\$576	\$521
Revenues During FY 21:	\$13,301,333	\$33,936,121	\$20,602,439
Expenditures During FY 21:	\$10,172,225	\$27,721,686	\$16,297,187
Per Capita Revenues:	\$1,022	\$781	\$728
Per Capita Expenditures:	\$781	\$623	\$598
Revenues over/under Expenditures:	\$3,129,108	\$6,214,435	\$3,941,838
Ratio of Fund Balance to Expenditures:	132.85%	119.70%	115.98%
Ending Fund Balance for FY 21:	\$13,513,971	\$29,731,453	\$21,128,261
Per Capita Ending Fund Balance:	\$1,038	\$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:	\$4,022,704	\$21,997,364	\$14,219,561
Total Unrestricted Net Assets:	\$9,491,267	\$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:	\$1,500,000	\$9,265,918	\$790,047
Per Capita Debt:	\$115	\$121	\$24
General Obligation Debt over EAV:	0.80%	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:	Mc Donough County		
Unit Code:	062/000/00	County:	Mcdonough
Fiscal Year End:	11/30/2021		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$20,066,196		
Equalized Assessed Valuation:	\$465,098,978		
Population:	29,682		
Employees:			
Full Time:	215		
Part Time:	44		
Salaries Paid:	\$8,616,863		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$12,555,701	\$23,799,033	\$16,238,649
Per Capita Beginning Fund Balance:	\$423	\$576	\$521
Revenues During FY 21:	\$19,522,565	\$33,936,121	\$20,602,439
Expenditures During FY 21:	\$16,132,931	\$27,721,686	\$16,297,187
Per Capita Revenues:	\$658	\$781	\$728
Per Capita Expenditures:	\$544	\$623	\$598
Revenues over/under Expenditures:	\$3,389,634	\$6,214,435	\$3,941,838
Ratio of Fund Balance to Expenditures:	115.48%	119.70%	115.98%
Ending Fund Balance for FY 21:	\$18,630,073	\$29,731,453	\$21,128,261
Per Capita Ending Fund Balance:	\$628	\$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:	\$14,150,284	\$21,997,364	\$14,219,561
Total Unrestricted Net Assets:	\$4,960,872	\$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:	\$2,942,644	\$9,265,918	\$790,047
Per Capita Debt:	\$99	\$121	\$24
General Obligation Debt over EAV:	0.37%	0.22%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$5,291,845	\$1,829,388	\$0
Per Capita Beginning Retained Earnings	\$178	\$35	\$0
Revenues During FY 21:	\$6,065,586	\$1,587,590	\$0
Expenditures During FY 21:	\$5,799,568	\$1,648,284	\$0
Per Capita Revenues:	\$204	\$40	\$0
Per Capita Expenses:	\$195	\$40	\$0
Operating Income (loss):	\$266,018	(\$60,694)	\$0
Ratio of Retained Earnings to Expenses:	96.28%	131.94%	0.00%
Ending Retained Earnings for FY 21:	\$5,583,563	\$1,870,646	\$0
Per Capita Ending Retained Earnings:	\$188	\$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:	Mc Henry County		
Unit Code:	063/000/00	County:	Mchenry
Fiscal Year End:	11/30/2021		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$250,622,556		
Equalized Assessed Valuation:	\$9,534,363,014		
Population:	305,888		
Employees:			
Full Time:	1,013		
Part Time:	143		
Salaries Paid:	\$69,143,356		

Blended Component Units

Number Submitted = 1
McHenry 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:	\$137,643,178	\$219,019,361	\$237,607,425
Per Capita Beginning Fund Balance:	\$450	\$401	\$450
Revenues During FY 21:	\$174,222,842	\$322,925,733	\$243,127,717
Expenditures During FY 21:	\$171,996,818	\$277,218,913	\$204,182,060
Per Capita Revenues:	\$570	\$593	\$570
Per Capita Expenditures:	\$562	\$509	\$501
Revenues over/under Expenditures:	\$2,226,024	\$45,706,820	\$48,462,089
Ratio of Fund Balance to Expenditures:	82.74%	91.65%	82.74%
Ending Fund Balance for FY 21:	\$142,303,798	\$248,759,385	\$266,204,074
Per Capita Ending Fund Balance:	\$465	\$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:	\$98,023,187	\$153,013,388	\$127,168,915
Total Unrestricted Net Assets:	\$4,890,018	\$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:	\$14,430,656	\$171,719,928	\$198,971,379
Per Capita Debt:	\$47	\$322	\$283
General Obligation Debt over EAV:	0.02%	0.25%	0.21%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$53,339,111	\$92,714,697	\$53,339,111
Per Capita Beginning Retained Earnings	\$174	\$148	\$107
Revenues During FY 21:	\$13,384,994	\$23,333,452	\$14,508,238
Expenditures During FY 21:	\$13,986,808	\$19,907,751	\$16,161,787
Per Capita Revenues:	\$44	\$42	\$44
Per Capita Expenses:	\$46	\$38	\$46
Operating Income (loss):	(\$601,814)	\$3,425,701	(\$481,931)
Ratio of Retained Earnings to Expenses:	377.05%	591.48%	401.38%
Ending Retained Earnings for FY 21:	\$52,737,297	\$96,805,627	\$52,737,297
Per Capita Ending Retained Earnings:	\$172	\$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:	Mc Lean County		
Unit Code:	064/000/00	County:	McLean
Fiscal Year End:	12/31/2021		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$100,496,136		
Equalized Assessed Valuation:	\$4,616,488,228		
Population:	172,164		
Employees:			
Full Time:	667		
Part Time:	90		
Salaries Paid:	\$38,726,166		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$65,507,001	\$23,799,033	\$16,238,649
Per Capita Beginning Fund Balance:	\$380	\$576	\$521
Revenues During FY 21:	\$99,399,417	\$33,936,121	\$20,602,439
Expenditures During FY 21:	\$87,254,775	\$27,721,686	\$16,297,187
Per Capita Revenues:	\$577	\$781	\$728
Per Capita Expenditures:	\$507	\$623	\$598
Revenues over/under Expenditures:	\$12,144,642	\$6,214,435	\$3,941,838
Ratio of Fund Balance to Expenditures:	85.62%	119.70%	115.98%
Ending Fund Balance for FY 21:	\$74,710,132	\$29,731,453	\$21,128,261
Per Capita Ending Fund Balance:	\$434	\$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:	\$60,271,929	\$21,997,364	\$14,219,561
Total Unrestricted Net Assets:	(\$181,168)	\$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:	\$40,607,428	\$9,265,918	\$790,047
Per Capita Debt:	\$236	\$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:	\$3,854,632	\$1,829,388	\$0
Per Capita Beginning Retained Earnings	\$22	\$35	\$0
Revenues During FY 21:	\$6,003,697	\$1,587,590	\$0
Expenditures During FY 21:	\$6,338,428	\$1,648,284	\$0
Per Capita Revenues:	\$35	\$40	\$0
Per Capita Expenses:	\$37	\$40	\$0
Operating Income (loss):	(\$334,731)	(\$60,694)	\$0
Ratio of Retained Earnings to Expenses:	56.48%	131.94%	0.00%
Ending Retained Earnings for FY 21:	\$3,579,936	\$1,870,646	\$0
Per Capita Ending Retained Earnings:	\$21	\$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:	Menard County		
Unit Code:	065/000/00	County:	Menard
Fiscal Year End:	11/30/2021		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$20,803,596		
Equalized Assessed Valuation:	\$311,867,561		
Population:	12,468		
Employees:			
	Full Time:	135	
	Part Time:	106	
	Salaries Paid:	\$6,594,719	

Blended Component Units
Number Submitted = 1
Menard County Health Department

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$9,609,923	\$23,799,033	\$16,238,649
Per Capita Beginning Fund Balance:	\$771	\$576	\$521
Revenues During FY 21:	\$10,370,974	\$33,936,121	\$20,602,439
Expenditures During FY 21:	\$8,627,317	\$27,721,686	\$16,297,187
Per Capita Revenues:	\$832	\$781	\$728
Per Capita Expenditures:	\$692	\$623	\$598
Revenues over/under Expenditures:	\$1,743,657	\$6,214,435	\$3,941,838
Ratio of Fund Balance to Expenditures:	132.30%	119.70%	115.98%
Ending Fund Balance for FY 21:	\$11,413,574	\$29,731,453	\$21,128,261
Per Capita Ending Fund Balance:	\$915	\$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:	\$8,855,010	\$21,997,364	\$14,219,561
Total Unrestricted Net Assets:	\$2,393,789	\$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:	\$7,955,170	\$1,829,388	\$0
Per Capita Beginning Retained Earnings	\$638	\$35	\$0
Revenues During FY 21:	\$7,294,541	\$1,587,590	\$0
Expenditures During FY 21:	\$7,294,906	\$1,648,284	\$0
Per Capita Revenues:	\$585	\$40	\$0
Per Capita Expenses:	\$585	\$40	\$0
Operating Income (loss):	(\$365)	(\$60,694)	\$0
Ratio of Retained Earnings to Expenses:	110.85%	131.94%	0.00%
Ending Retained Earnings for FY 21:	\$8,086,265	\$1,870,646	\$0
Per Capita Ending Retained Earnings:	\$649	\$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:	Mercer County		
Unit Code:	066/000/00	County:	Mercer
Fiscal Year End:	11/30/2021		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$14,567,847		
Equalized Assessed Valuation:	\$325,826,375		
Population:	15,699		
Employees:			
Full Time:	73		
Part Time:	27		
Salaries Paid:	\$3,615,293		

Blended Component Units
Number Submitted = 1
Mercer 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:	\$5,774,684	\$23,799,033	\$16,238,649
Per Capita Beginning Fund Balance:	\$368	\$576	\$521
Revenues During FY 21:	\$13,832,969	\$33,936,121	\$20,602,439
Expenditures During FY 21:	\$11,876,724	\$27,721,686	\$16,297,187
Per Capita Revenues:	\$881	\$781	\$728
Per Capita Expenditures:	\$757	\$623	\$598
Revenues over/under Expenditures:	\$1,956,245	\$6,214,435	\$3,941,838
Ratio of Fund Balance to Expenditures:	65.30%	119.70%	115.98%
Ending Fund Balance for FY 21:	\$7,755,506	\$29,731,453	\$21,128,261
Per Capita Ending Fund Balance:	\$494	\$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:	\$9,270,733	\$21,997,364	\$14,219,561
Total Unrestricted Net Assets:	(\$16,525)	\$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:	\$5,123,569	\$9,265,918	\$790,047
Per Capita Debt:	\$326	\$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:	\$1,936,080	\$1,829,388	\$0
Per Capita Beginning Retained Earnings	\$123	\$35	\$0
Revenues During FY 21:	\$1,138,531	\$1,587,590	\$0
Expenditures During FY 21:	\$685,746	\$1,648,284	\$0
Per Capita Revenues:	\$73	\$40	\$0
Per Capita Expenses:	\$44	\$40	\$0
Operating Income (loss):	\$452,785	(\$60,694)	\$0
Ratio of Retained Earnings to Expenses:	348.36%	131.94%	0.00%
Ending Retained Earnings for FY 21:	\$2,388,865	\$1,870,646	\$0
Per Capita Ending Retained Earnings:	\$152	\$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:	Monroe County		
Unit Code:	067/000/00	County:	Monroe
Fiscal Year End:	11/30/2021		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$131,189,145		
Equalized Assessed Valuation:	\$978,022,849		
Population:	34,637		
Employees:			
	Full Time:	225	
	Part Time:	150	
	Salaries Paid:	\$13,638,693	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$16,245,604	\$23,799,033	\$16,238,649
Per Capita Beginning Fund Balance:	\$469	\$576	\$521
Revenues During FY 21:	\$24,732,863	\$33,936,121	\$20,602,439
Expenditures During FY 21:	\$19,285,888	\$27,721,686	\$16,297,187
Per Capita Revenues:	\$714	\$781	\$728
Per Capita Expenditures:	\$557	\$623	\$598
Revenues over/under Expenditures:	\$5,446,975	\$6,214,435	\$3,941,838
Ratio of Fund Balance to Expenditures:	114.23%	119.70%	115.98%
Ending Fund Balance for FY 21:	\$22,030,675	\$29,731,453	\$21,128,261
Per Capita Ending Fund Balance:	\$636	\$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:	\$17,497,892	\$21,997,364	\$14,219,561
Total Unrestricted Net Assets:	\$1,636,621	\$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:	\$4,772,367	\$9,265,918	\$790,047
Per Capita Debt:	\$138	\$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:	\$10,471,320	\$1,829,388	\$0
Per Capita Beginning Retained Earnings	\$302	\$35	\$0
Revenues During FY 21:	\$13,856,505	\$1,587,590	\$0
Expenditures During FY 21:	\$12,343,286	\$1,648,284	\$0
Per Capita Revenues:	\$400	\$40	\$0
Per Capita Expenses:	\$356	\$40	\$0
Operating Income (loss):	\$1,513,219	(\$60,694)	\$0
Ratio of Retained Earnings to Expenses:	84.09%	131.94%	0.00%
Ending Retained Earnings for FY 21:	\$10,379,356	\$1,870,646	\$0
Per Capita Ending Retained Earnings:	\$300	\$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:	Montgomery County		
Unit Code:	068/000/00	County:	Montgomery
Fiscal Year End:	11/30/2021		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$24,363,619		
Equalized Assessed Valuation:	\$494,372,863		
Population:	27,860		
Employees:			
Full Time:	172		
Part Time:	39		
Salaries Paid:	\$7,578,024		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$19,311,012	\$23,799,033	\$16,238,649
Per Capita Beginning Fund Balance:	\$693	\$576	\$521
Revenues During FY 21:	\$22,467,899	\$33,936,121	\$20,602,439
Expenditures During FY 21:	\$16,461,442	\$27,721,686	\$16,297,187
Per Capita Revenues:	\$806	\$781	\$728
Per Capita Expenditures:	\$591	\$623	\$598
Revenues over/under Expenditures:	\$6,006,457	\$6,214,435	\$3,941,838
Ratio of Fund Balance to Expenditures:	153.80%	119.70%	115.98%
Ending Fund Balance for FY 21:	\$25,317,469	\$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:	\$15,621,141	\$21,997,364	\$14,219,561
Total Unrestricted Net Assets:	\$9,696,328	\$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:	Morgan County		
Unit Code:	069/000/00	County:	Morgan
Fiscal Year End:	8/31/2021		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$18,476,579		
Equalized Assessed Valuation:	\$626,479,378		
Population:	32,915		
Employees:			
Full Time:	138		
Part Time:	24		
Salaries Paid:	\$6,937,605		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$19,605,271	\$23,799,033	\$16,238,649
Per Capita Beginning Fund Balance:	\$596	\$576	\$521
Revenues During FY 21:	\$22,213,530	\$33,936,121	\$20,602,439
Expenditures During FY 21:	\$18,259,150	\$27,721,686	\$16,297,187
Per Capita Revenues:	\$675	\$781	\$728
Per Capita Expenditures:	\$555	\$623	\$598
Revenues over/under Expenditures:	\$3,954,380	\$6,214,435	\$3,941,838
Ratio of Fund Balance to Expenditures:	129.03%	119.70%	115.98%
Ending Fund Balance for FY 21:	\$23,559,733	\$29,731,453	\$21,128,261
Per Capita Ending Fund Balance:	\$716	\$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:	\$9,088,007	\$21,997,364	\$14,219,561
Total Unrestricted Net Assets:	\$11,421,378	\$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:	Moultrie County		
Unit Code:	070/000/00	County:	Moultrie
Fiscal Year End:	11/30/2021		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$11,372,735		
Equalized Assessed Valuation:	\$291,678,861		
Population:	14,510		
Employees:			
	Full Time:	63	
	Part Time:	27	
	Salaries Paid:	\$3,271,919	

Blended Component Units
Number Submitted = 1
Health Department

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$10,669,942	\$23,799,033	\$16,238,649
Per Capita Beginning Fund Balance:	\$735	\$576	\$521
Revenues During FY 21:	\$11,275,035	\$33,936,121	\$20,602,439
Expenditures During FY 21:	\$7,714,491	\$27,721,686	\$16,297,187
Per Capita Revenues:	\$777	\$781	\$728
Per Capita Expenditures:	\$532	\$623	\$598
Revenues over/under Expenditures:	\$3,560,544	\$6,214,435	\$3,941,838
Ratio of Fund Balance to Expenditures:	184.32%	119.70%	115.98%
Ending Fund Balance for FY 21:	\$14,219,580	\$29,731,453	\$21,128,261
Per Capita Ending Fund Balance:	\$980	\$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:	\$6,246,595	\$21,997,364	\$14,219,561
Total Unrestricted Net Assets:	\$7,972,985	\$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:	Ogle County		
Unit Code:	071/000/00	County:	Ogle
Fiscal Year End:	11/30/2021		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$45,885,645		
Equalized Assessed Valuation:	\$1,710,669,497		
Population:	51,788		
Employees:			
Full Time:	202		
Part Time:	45		
Salaries Paid:	\$12,975,099		

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:	\$19,876,250	\$23,799,033	\$16,238,649
Per Capita Beginning Fund Balance:	\$384	\$576	\$521
Revenues During FY 21:	\$34,190,510	\$33,936,121	\$20,602,439
Expenditures During FY 21:	\$30,974,607	\$27,721,686	\$16,297,187
Per Capita Revenues:	\$660	\$781	\$728
Per Capita Expenditures:	\$598	\$623	\$598
Revenues over/under Expenditures:	\$3,215,903	\$6,214,435	\$3,941,838
Ratio of Fund Balance to Expenditures:	75.16%	119.70%	115.98%
Ending Fund Balance for FY 21:	\$23,279,778	\$29,731,453	\$21,128,261
Per Capita Ending Fund Balance:	\$450	\$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:	\$21,842,705	\$21,997,364	\$14,219,561
Total Unrestricted Net Assets:	\$5,544,827	\$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:	\$23,020,603	\$9,265,918	\$790,047
Per Capita Debt:	\$445	\$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