

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:	Vermilion County		
Unit Code:	092/000/00	County:	Vermilion
Fiscal Year End:	11/30/2021		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$43,390,925		
Equalized Assessed Valuation:	\$1,011,310,714		
Population:	73,095		
Employees:			
Full Time:	401		
Part Time:			
Salaries Paid:	\$17,007,506		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$34,169,820	\$23,799,033	\$16,238,649
Per Capita Beginning Fund Balance:	\$467	\$576	\$521
Revenues During FY 21:	\$46,109,070	\$33,936,121	\$20,602,439
Expenditures During FY 21:	\$39,251,421	\$27,721,686	\$16,297,187
Per Capita Revenues:	\$631	\$781	\$728
Per Capita Expenditures:	\$537	\$623	\$598
Revenues over/under Expenditures:	\$6,857,649	\$6,214,435	\$3,941,838
Ratio of Fund Balance to Expenditures:	104.52%	119.70%	115.98%
Ending Fund Balance for FY 21:	\$41,027,469	\$29,731,453	\$21,128,261
Per Capita Ending Fund Balance:	\$561	\$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:	\$41,691,173	\$21,997,364	\$14,219,561
Total Unrestricted Net Assets:	\$207,866	\$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:	\$1,997,668	\$9,265,918	\$790,047
Per Capita Debt:	\$27	\$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:	\$900,133	\$1,829,388	\$0
Per Capita Beginning Retained Earnings	\$12	\$35	\$0
Revenues During FY 21:	\$266,701	\$1,587,590	\$0
Expenditures During FY 21:	\$85,466	\$1,648,284	\$0
Per Capita Revenues:	\$4	\$40	\$0
Per Capita Expenses:	\$1	\$40	\$0
Operating Income (loss):	\$181,235	(\$60,694)	\$0
Ratio of Retained Earnings to Expenses:	1,265.26%	131.94%	0.00%
Ending Retained Earnings for FY 21:	\$1,081,368	\$1,870,646	\$0
Per Capita Ending Retained Earnings:	\$15	\$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:	Wabash County		
Unit Code:	093/000/00	County:	Wabash
Fiscal Year End:	11/30/2021		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,161,585		
Equalized Assessed Valuation:	\$168,722,481		
Population:	11,390		
Employees:			
Full Time:	73		
Part Time:	10		
Salaries Paid:	\$2,577,798		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$10,774,846	\$23,799,033	\$16,238,649
Per Capita Beginning Fund Balance:	\$946	\$576	\$521
Revenues During FY 21:	\$10,426,575	\$33,936,121	\$20,602,439
Expenditures During FY 21:	\$7,826,399	\$27,721,686	\$16,297,187
Per Capita Revenues:	\$915	\$781	\$728
Per Capita Expenditures:	\$687	\$623	\$598
Revenues over/under Expenditures:	\$2,600,176	\$6,214,435	\$3,941,838
Ratio of Fund Balance to Expenditures:	171.31%	119.70%	115.98%
Ending Fund Balance for FY 21:	\$13,407,357	\$29,731,453	\$21,128,261
Per Capita Ending Fund Balance:	\$1,177	\$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:	\$11,507,784	\$21,997,364	\$14,219,561
Total Unrestricted Net Assets:	\$1,889,230	\$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:	Warren County		
Unit Code:	094/000/00	County:	Warren
Fiscal Year End:	11/30/2021		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$14,074,010		
Equalized Assessed Valuation:	\$378,483,788		
Population:	16,835		
Employees:			
	Full Time:	65	
	Part Time:	9	
	Salaries Paid:	\$3,431,400	

Blended Component Units
Number Submitted = 1
911

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$12,699,940	\$23,799,033	\$16,238,649
Per Capita Beginning Fund Balance:	\$754	\$576	\$521
Revenues During FY 21:	\$14,779,466	\$33,936,121	\$20,602,439
Expenditures During FY 21:	\$13,118,009	\$27,721,686	\$16,297,187
Per Capita Revenues:	\$878	\$781	\$728
Per Capita Expenditures:	\$779	\$623	\$598
Revenues over/under Expenditures:	\$1,661,457	\$6,214,435	\$3,941,838
Ratio of Fund Balance to Expenditures:	109.48%	119.70%	115.98%
Ending Fund Balance for FY 21:	\$14,361,397	\$29,731,453	\$21,128,261
Per Capita Ending Fund Balance:	\$853	\$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:	\$11,885,951	\$21,997,364	\$14,219,561
Total Unrestricted Net Assets:	\$1,731,386	\$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:	Washington County		
Unit Code:	095/000/00	County:	Washington
Fiscal Year End:	11/30/2021		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$13,848,510		
Equalized Assessed Valuation:	\$331,557,512		
Population:	13,655		
Employees:			
Full Time:		85	
Part Time:		90	
Salaries Paid:		\$4,346,744	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$19,247,382	\$23,799,033	\$16,238,649
Per Capita Beginning Fund Balance:	\$1,410	\$576	\$521
Revenues During FY 21:	\$12,095,696	\$33,936,121	\$20,602,439
Expenditures During FY 21:	\$9,756,550	\$27,721,686	\$16,297,187
Per Capita Revenues:	\$886	\$781	\$728
Per Capita Expenditures:	\$715	\$623	\$598
Revenues over/under Expenditures:	\$2,339,146	\$6,214,435	\$3,941,838
Ratio of Fund Balance to Expenditures:	223.20%	119.70%	115.98%
Ending Fund Balance for FY 21:	\$21,776,648	\$29,731,453	\$21,128,261
Per Capita Ending Fund Balance:	\$1,595	\$738	\$695

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$12,390	\$21,997,364	\$14,219,561
Total Unrestricted Net Assets:	\$21,742,841	\$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:	\$425,000	\$9,265,918	\$790,047
Per Capita Debt:	\$31	\$121	\$24
General Obligation Debt over EAV:	0.13%	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:	Wayne County		
Unit Code:	096/000/00	County:	Wayne
Fiscal Year End:	11/30/2021		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$10,269,165		
Equalized Assessed Valuation:	\$220,517,995		
Population:	16,309		
Employees:			
Full Time:	65		
Part Time:	30		
Salaries Paid:	\$3,681,252		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$8,050,412	\$23,799,033	\$16,238,649
Per Capita Beginning Fund Balance:	\$494	\$576	\$521
Revenues During FY 21:	\$16,202,541	\$33,936,121	\$20,602,439
Expenditures During FY 21:	\$12,080,873	\$27,721,686	\$16,297,187
Per Capita Revenues:	\$993	\$781	\$728
Per Capita Expenditures:	\$741	\$623	\$598
Revenues over/under Expenditures:	\$4,121,668	\$6,214,435	\$3,941,838
Ratio of Fund Balance to Expenditures:	106.00%	119.70%	115.98%
Ending Fund Balance for FY 21:	\$12,805,273	\$29,731,453	\$21,128,261
Per Capita Ending Fund Balance:	\$785	\$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:	\$8,233,767	\$21,997,364	\$14,219,561
Total Unrestricted Net Assets:	\$4,479,506	\$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:	\$92,000	\$9,265,918	\$790,047
Per Capita Debt:	\$6	\$121	\$24
General Obligation Debt over EAV:	0.00%	0.22%	0.00%

Enterprise Funds

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

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	White County		
Unit Code:	097/000/00	County:	White
Fiscal Year End:	11/30/2021		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$8,865,044		
Equalized Assessed Valuation:	\$242,008,633		
Population:	137,840		
Employees:			
Full Time:	67		
Part Time:	43		
Salaries Paid:	\$3,518,674		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$8,200,735	\$23,799,033	\$16,238,649
Per Capita Beginning Fund Balance:	\$59	\$576	\$521
Revenues During FY 21:	\$12,638,722	\$33,936,121	\$20,602,439
Expenditures During FY 21:	\$9,256,112	\$27,721,686	\$16,297,187
Per Capita Revenues:	\$92	\$781	\$728
Per Capita Expenditures:	\$67	\$623	\$598
Revenues over/under Expenditures:	\$3,382,610	\$6,214,435	\$3,941,838
Ratio of Fund Balance to Expenditures:	124.86%	119.70%	115.98%
Ending Fund Balance for FY 21:	\$11,557,630	\$29,731,453	\$21,128,261
Per Capita Ending Fund Balance:	\$84	\$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:	\$6,872,298	\$21,997,364	\$14,219,561
Total Unrestricted Net Assets:	\$4,461,559	\$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:	\$222,083	\$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:	\$680,574	\$1,829,388	\$0
Per Capita Beginning Retained Earnings	\$5	\$35	\$0
Revenues During FY 21:	\$1,120,195	\$1,587,590	\$0
Expenditures During FY 21:	\$1,062,543	\$1,648,284	\$0
Per Capita Revenues:	\$8	\$40	\$0
Per Capita Expenses:	\$8	\$40	\$0
Operating Income (loss):	\$57,652	(\$60,694)	\$0
Ratio of Retained Earnings to Expenses:	71.90%	131.94%	0.00%
Ending Retained Earnings for FY 21:	\$763,941	\$1,870,646	\$0
Per Capita Ending Retained Earnings:	\$6	\$36	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Whiteside County		
Unit Code:	098/000/00	County:	Whiteside
Fiscal Year End:	11/30/2021		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$49,636,886		
Equalized Assessed Valuation:	\$929,683,385		
Population:	55,691		
Employees:			
	Full Time:	279	
	Part Time:	87	
	Salaries Paid:	\$17,860,710	

Blended Component Units
Number Submitted = 1
E911

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$42,535,025	\$23,799,033	\$16,238,649
Per Capita Beginning Fund Balance:	\$764	\$576	\$521
Revenues During FY 21:	\$50,062,502	\$33,936,121	\$20,602,439
Expenditures During FY 21:	\$45,695,688	\$27,721,686	\$16,297,187
Per Capita Revenues:	\$899	\$781	\$728
Per Capita Expenditures:	\$821	\$623	\$598
Revenues over/under Expenditures:	\$4,366,814	\$6,214,435	\$3,941,838
Ratio of Fund Balance to Expenditures:	102.64%	119.70%	115.98%
Ending Fund Balance for FY 21:	\$46,901,839	\$29,731,453	\$21,128,261
Per Capita Ending Fund Balance:	\$842	\$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:	\$34,760,498	\$21,997,364	\$14,219,561
Total Unrestricted Net Assets:	\$2,815,010	\$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:	\$371,890	\$9,265,918	\$790,047
Per Capita Debt:	\$7	\$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:	Williamson County		
Unit Code:	100/000/00	County:	Williamson
Fiscal Year End:	11/30/2021		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$152,913,153		
Equalized Assessed Valuation:	\$1,241,916,259		
Population:	67,153		
Employees:			
Full Time:	290		
Part Time:	10		
Salaries Paid:	\$12,261,515		

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:	\$32,525,781	\$23,799,033	\$16,238,649
Per Capita Beginning Fund Balance:	\$484	\$576	\$521
Revenues During FY 21:	\$49,445,684	\$33,936,121	\$20,602,439
Expenditures During FY 21:	\$32,587,438	\$27,721,686	\$16,297,187
Per Capita Revenues:	\$736	\$781	\$728
Per Capita Expenditures:	\$485	\$623	\$598
Revenues over/under Expenditures:	\$16,858,246	\$6,214,435	\$3,941,838
Ratio of Fund Balance to Expenditures:	147.25%	119.70%	115.98%
Ending Fund Balance for FY 21:	\$47,984,027	\$29,731,453	\$21,128,261
Per Capita Ending Fund Balance:	\$715	\$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:	\$40,305,740	\$21,997,364	\$14,219,561
Total Unrestricted Net Assets:	(\$378,250)	\$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:	\$27,128,516	\$9,265,918	\$790,047
Per Capita Debt:	\$404	\$121	\$24
General Obligation Debt over EAV:	1.45%	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:	Winnebago County		
Unit Code:	101/000/00	County:	Winnebago
Fiscal Year End:	9/30/2021		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$269,497,055		
Equalized Assessed Valuation:	\$4,276,133,414		
Population:	285,350		
Employees:			
Full Time:	1,378		
Part Time:	191		
Salaries Paid:	\$68,700,996		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$74,124,289	\$219,019,361	\$237,607,425
Per Capita Beginning Fund Balance:	\$260	\$401	\$450
Revenues During FY 21:	\$191,539,364	\$322,925,733	\$243,127,717
Expenditures During FY 21:	\$143,077,275	\$277,218,913	\$204,182,060
Per Capita Revenues:	\$671	\$593	\$570
Per Capita Expenditures:	\$501	\$509	\$501
Revenues over/under Expenditures:	\$48,462,089	\$45,706,820	\$48,462,089
Ratio of Fund Balance to Expenditures:	77.80%	91.65%	82.74%
Ending Fund Balance for FY 21:	\$111,312,153	\$248,759,385	\$266,204,074
Per Capita Ending Fund Balance:	\$390	\$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:	\$127,168,915	\$153,013,388	\$127,168,915
Total Unrestricted Net Assets:	(\$47,393,170)	\$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:	\$155,537,669	\$171,719,928	\$198,971,379
Per Capita Debt:	\$545	\$322	\$283
General Obligation Debt over EAV:	0.21%	0.25%	0.21%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$5,365,769	\$92,714,697	\$53,339,111
Per Capita Beginning Retained Earnings	\$19	\$148	\$107
Revenues During FY 21:	\$14,508,238	\$23,333,452	\$14,508,238
Expenditures During FY 21:	\$16,161,787	\$19,907,751	\$16,161,787
Per Capita Revenues:	\$51	\$42	\$44
Per Capita Expenses:	\$57	\$38	\$46
Operating Income (loss):	(\$1,653,549)	\$3,425,701	(\$481,931)
Ratio of Retained Earnings to Expenses:	25.13%	591.48%	401.38%
Ending Retained Earnings for FY 21:	\$4,062,220	\$96,805,627	\$52,737,297
Per Capita Ending Retained Earnings:	\$14	\$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:	Woodford County		
Unit Code:	102/000/00	County:	Woodford
Fiscal Year End:	11/30/2021		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$26,170,085		
Equalized Assessed Valuation:	\$947,266,127		
Population:	38,225		
Employees:			
	Full Time:	117	
	Part Time:	40	
	Salaries Paid:	\$7,850,895	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$22,719,627	\$23,799,033	\$16,238,649
Per Capita Beginning Fund Balance:	\$594	\$576	\$521
Revenues During FY 21:	\$20,112,300	\$33,936,121	\$20,602,439
Expenditures During FY 21:	\$16,937,085	\$27,721,686	\$16,297,187
Per Capita Revenues:	\$526	\$781	\$728
Per Capita Expenditures:	\$443	\$623	\$598
Revenues over/under Expenditures:	\$3,175,215	\$6,214,435	\$3,941,838
Ratio of Fund Balance to Expenditures:	140.43%	119.70%	115.98%
Ending Fund Balance for FY 21:	\$23,784,740	\$29,731,453	\$21,128,261
Per Capita Ending Fund Balance:	\$622	\$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:	\$10,030,484	\$21,997,364	\$14,219,561
Total Unrestricted Net Assets:	\$12,469,168	\$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:	\$354,107	\$9,265,918	\$790,047
Per Capita Debt:	\$9	\$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