

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Adams County		
Unit Code:	001/000/00	County:	Adams
Fiscal Year End:	11/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$58,899,417		
Equalized Assessed Valuation:	\$1,406,830,397		
Population:	64,725		
Employees:			
Full Time:	313		
Part Time:	50		
Salaries Paid:	\$18,558,952		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$20,090,450	\$29,760,479	\$20,674,843
Per Capita Beginning Fund Balance:	\$310	\$728	\$657
Revenues During FY 22:	\$57,758,541	\$36,814,335	\$23,397,751
Expenditures During FY 22:	\$48,236,968	\$30,884,616	\$19,576,846
Per Capita Revenues:	\$892	\$828	\$821
Per Capita Expenditures:	\$745	\$697	\$686
Revenues over/under Expenditures:	\$9,521,573	\$5,929,719	\$3,931,952
Ratio of Fund Balance to Expenditures:	60.15%	124.09%	116.60%
Ending Fund Balance for FY 22:	\$29,013,923	\$35,823,028	\$24,353,401
Per Capita Ending Fund Balance:	\$448	\$858	\$786

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$298,061	\$0
Total Unreserved Funds:	\$0	\$502,164	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$28,345,438	\$26,289,898	\$16,389,983
Total Unrestricted Net Assets:	(\$1,243,427)	\$9,272,858	\$7,882,760

FISCAL YEAR 2022



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 22:	\$28,212,489	\$9,609,495	\$604,641
Per Capita Debt:	\$436	\$128	\$22
General Obligation Debt over EAV:	1.97%	0.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$1,781,680	\$0
Per Capita Beginning Retained Earnings	\$0	\$26	\$0
Revenues During FY 22:	\$0	\$1,514,943	\$0
Expenditures During FY 22:	\$0	\$1,686,468	\$0
Per Capita Revenues:	\$0	\$34	\$0
Per Capita Expenses:	\$0	\$33	\$0
Operating Income (loss):	\$0	(\$171,525)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	137.58%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$2,797,083	\$0
Per Capita Ending Retained Earnings:	\$0	\$33	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

Local Government Profile

Unit Name:	Alexander County
Unit Code:	002/000/00
County:	Alexander
Fiscal Year End:	11/30/2022
Accounting Method:	Cash With Assets
Appropriation or Budget:	\$10,380,864
Equalized Assessed Valuation:	\$52,786,736
Population:	4,858
Employees:	
Full Time:	39
Part Time:	9
Salaries Paid:	\$2,074,179

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$7,772,801	\$8,081,335	\$6,693,627
Per Capita Beginning Fund Balance:	\$1,600	\$1,360	\$1,143
Revenues During FY 22:	\$7,453,473	\$7,599,522	\$7,273,443
Expenditures During FY 22:	\$5,963,283	\$6,573,615	\$5,760,539
Per Capita Revenues:	\$1,534	\$1,238	\$1,229
Per Capita Expenditures:	\$1,228	\$1,066	\$1,061
Revenues over/under Expenditures:	\$1,490,190	\$1,025,907	\$1,065,703
Ratio of Fund Balance to Expenditures:	160.73%	150.01%	135.05%
Ending Fund Balance for FY 22:	\$9,584,811	\$9,238,136	\$7,326,148
Per Capita Ending Fund Balance:	\$1,973	\$1,564	\$1,306

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:	\$9,688,346	\$6,280,281	\$4,608,579
Total Unrestricted Net Assets:	(\$246,528)	\$2,423,062	\$2,476,937

FISCAL YEAR 2022



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 22:	\$415,068	\$296,697	\$58,103
Per Capita Debt:	\$85	\$42	\$10
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 22:	\$0	\$92,407	\$0
Per Capita Beginning Retained Earnings	\$0	\$19	\$0
Revenues During FY 22:	\$0	\$280,276	\$0
Expenditures During FY 22:	\$0	\$287,632	\$0
Per Capita Revenues:	\$0	\$54	\$0
Per Capita Expenses:	\$0	\$57	\$0
Operating Income (loss):	\$0	(\$7,356)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	64.74%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$132,690	\$0
Per Capita Ending Retained Earnings:	\$0	\$25	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Bond County		
Unit Code:	003/000/00	County:	Bond
Fiscal Year End:	11/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$14,373,184		
Equalized Assessed Valuation:	\$275,299,453		
Population:	16,725		
Employees:			
	Full Time:	112	
	Part Time:	80	
	Salaries Paid:	\$5,571,659	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$9,437,102	\$29,760,479	\$20,674,843
Per Capita Beginning Fund Balance:	\$564	\$728	\$657
Revenues During FY 22:	\$14,394,898	\$36,814,335	\$23,397,751
Expenditures During FY 22:	\$13,035,064	\$30,884,616	\$19,576,846
Per Capita Revenues:	\$861	\$828	\$821
Per Capita Expenditures:	\$779	\$697	\$686
Revenues over/under Expenditures:	\$1,359,834	\$5,929,719	\$3,931,952
Ratio of Fund Balance to Expenditures:	82.83%	124.09%	116.60%
Ending Fund Balance for FY 22:	\$10,796,936	\$35,823,028	\$24,353,401
Per Capita Ending Fund Balance:	\$646	\$858	\$786

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$298,061	\$0
Total Unreserved Funds:	\$0	\$502,164	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,413,394	\$26,289,898	\$16,389,983
Total Unrestricted Net Assets:	\$4,483,139	\$9,272,858	\$7,882,760

FISCAL YEAR 2022



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 22:	\$26,081	\$9,609,495	\$604,641
Per Capita Debt:	\$2	\$128	\$22
General Obligation Debt over EAV:	0.00%	0.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$1,781,680	\$0
Per Capita Beginning Retained Earnings	\$0	\$26	\$0
Revenues During FY 22:	\$0	\$1,514,943	\$0
Expenditures During FY 22:	\$0	\$1,686,468	\$0
Per Capita Revenues:	\$0	\$34	\$0
Per Capita Expenses:	\$0	\$33	\$0
Operating Income (loss):	\$0	(\$171,525)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	137.58%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$2,797,083	\$0
Per Capita Ending Retained Earnings:	\$0	\$33	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Boone County		
Unit Code:	004/000/00	County:	Boone
Fiscal Year End:	11/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$33,199,698		
Equalized Assessed Valuation:	\$1,194,549,570		
Population:	53,159		
Employees:			
Full Time:	206		
Part Time:	61		
Salaries Paid:	\$13,052,388		

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$29,469,095	\$29,760,479	\$20,674,843
Per Capita Beginning Fund Balance:	\$554	\$728	\$657
Revenues During FY 22:	\$37,067,089	\$36,814,335	\$23,397,751
Expenditures During FY 22:	\$31,623,349	\$30,884,616	\$19,576,846
Per Capita Revenues:	\$697	\$828	\$821
Per Capita Expenditures:	\$595	\$697	\$686
Revenues over/under Expenditures:	\$5,443,740	\$5,929,719	\$3,931,952
Ratio of Fund Balance to Expenditures:	116.50%	124.09%	116.60%
Ending Fund Balance for FY 22:	\$36,841,466	\$35,823,028	\$24,353,401
Per Capita Ending Fund Balance:	\$693	\$858	\$786

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$298,061	\$0
Total Unreserved Funds:	\$0	\$502,164	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$27,719,282	\$26,289,898	\$16,389,983
Total Unrestricted Net Assets:	\$8,297,781	\$9,272,858	\$7,882,760

FISCAL YEAR 2022



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 22:	\$2,182,000	\$9,609,495	\$604,641
Per Capita Debt:	\$41	\$128	\$22
General Obligation Debt over EAV:	0.00%	0.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$1,781,680	\$0
Per Capita Beginning Retained Earnings	\$0	\$26	\$0
Revenues During FY 22:	\$0	\$1,514,943	\$0
Expenditures During FY 22:	\$0	\$1,686,468	\$0
Per Capita Revenues:	\$0	\$34	\$0
Per Capita Expenses:	\$0	\$33	\$0
Operating Income (loss):	\$0	(\$171,525)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	137.58%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$2,797,083	\$0
Per Capita Ending Retained Earnings:	\$0	\$33	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

Local Government Profile

Unit Name:	Brown County
Unit Code:	005/000/00
County:	Brown
Fiscal Year End:	11/30/2022
Accounting Method:	Cash With Assets
Appropriation or Budget:	\$11,332,259
Equalized Assessed Valuation:	\$122,233,359
Population:	6,950
Employees:	
Full Time:	62
Part Time:	10
Salaries Paid:	\$2,116,001

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$7,368,599	\$8,081,335	\$6,693,627
Per Capita Beginning Fund Balance:	\$1,060	\$1,360	\$1,143
Revenues During FY 22:	\$8,663,683	\$7,599,522	\$7,273,443
Expenditures During FY 22:	\$6,883,824	\$6,573,615	\$5,760,539
Per Capita Revenues:	\$1,247	\$1,238	\$1,229
Per Capita Expenditures:	\$990	\$1,066	\$1,061
Revenues over/under Expenditures:	\$1,779,859	\$1,025,907	\$1,065,703
Ratio of Fund Balance to Expenditures:	132.90%	150.01%	135.05%
Ending Fund Balance for FY 22:	\$9,148,458	\$9,238,136	\$7,326,148
Per Capita Ending Fund Balance:	\$1,316	\$1,564	\$1,306

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:	\$6,886,285	\$6,280,281	\$4,608,579
Total Unrestricted Net Assets:	\$2,262,173	\$2,423,062	\$2,476,937

FISCAL YEAR 2022



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 22:	\$0	\$296,697	\$58,103
Per Capita Debt:	\$0	\$42	\$10
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 22:	\$0	\$92,407	\$0
Per Capita Beginning Retained Earnings	\$0	\$19	\$0
Revenues During FY 22:	\$0	\$280,276	\$0
Expenditures During FY 22:	\$0	\$287,632	\$0
Per Capita Revenues:	\$0	\$54	\$0
Per Capita Expenses:	\$0	\$57	\$0
Operating Income (loss):	\$0	(\$7,356)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	64.74%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$132,690	\$0
Per Capita Ending Retained Earnings:	\$0	\$25	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Bureau County		
Unit Code:	006/000/00	County:	Bureau
Fiscal Year End:	11/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$32,306,883		
Equalized Assessed Valuation:	\$831,527,313		
Population:	32,828		
Employees:			
	Full Time:	169	
	Part Time:	17	
	Salaries Paid:	\$6,432,484	

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 22:	\$40,872,529	\$29,760,479	\$20,674,843
Per Capita Beginning Fund Balance:	\$1,245	\$728	\$657
Revenues During FY 22:	\$34,260,863	\$36,814,335	\$23,397,751
Expenditures During FY 22:	\$28,017,881	\$30,884,616	\$19,576,846
Per Capita Revenues:	\$1,044	\$828	\$821
Per Capita Expenditures:	\$853	\$697	\$686
Revenues over/under Expenditures:	\$6,242,982	\$5,929,719	\$3,931,952
Ratio of Fund Balance to Expenditures:	168.16%	124.09%	116.60%
Ending Fund Balance for FY 22:	\$47,114,330	\$35,823,028	\$24,353,401
Per Capita Ending Fund Balance:	\$1,435	\$858	\$786

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$298,061	\$0
Total Unreserved Funds:	\$0	\$502,164	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$28,730,790	\$26,289,898	\$16,389,983
Total Unrestricted Net Assets:	\$23,266,926	\$9,272,858	\$7,882,760

FISCAL YEAR 2022



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 22:	\$11,582,864	\$9,609,495	\$604,641
Per Capita Debt:	\$353	\$128	\$22
General Obligation Debt over EAV:	0.00%	0.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$1,781,680	\$0
Per Capita Beginning Retained Earnings	\$0	\$26	\$0
Revenues During FY 22:	\$0	\$1,514,943	\$0
Expenditures During FY 22:	\$0	\$1,686,468	\$0
Per Capita Revenues:	\$0	\$34	\$0
Per Capita Expenses:	\$0	\$33	\$0
Operating Income (loss):	\$0	(\$171,525)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	137.58%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$2,797,083	\$0
Per Capita Ending Retained Earnings:	\$0	\$33	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

Local Government Profile

Unit Name:	Calhoun County		
Unit Code:	007/000/00	County:	Calhoun
Fiscal Year End:	8/31/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$21,234,652		
Equalized Assessed Valuation:	\$92,958,717		
Population:	4,369		
Employees:			
	Full Time:	41	
	Part Time:	18	
	Salaries Paid:	\$1,829,990	

Blended Component Units
Number Submitted = 1
Calhoun Unit Road

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$6,806,412	\$8,081,335	\$6,693,627
Per Capita Beginning Fund Balance:	\$1,558	\$1,360	\$1,143
Revenues During FY 22:	\$4,999,356	\$7,599,522	\$7,273,443
Expenditures During FY 22:	\$4,823,923	\$6,573,615	\$5,760,539
Per Capita Revenues:	\$1,144	\$1,238	\$1,229
Per Capita Expenditures:	\$1,104	\$1,066	\$1,061
Revenues over/under Expenditures:	\$175,433	\$1,025,907	\$1,065,703
Ratio of Fund Balance to Expenditures:	144.57%	150.01%	135.05%
Ending Fund Balance for FY 22:	\$6,973,870	\$9,238,136	\$7,326,148
Per Capita Ending Fund Balance:	\$1,596	\$1,564	\$1,306

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:	\$4,383,892	\$6,280,281	\$4,608,579
Total Unrestricted Net Assets:	\$2,589,978	\$2,423,062	\$2,476,937

FISCAL YEAR 2022



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 22:	\$0	\$296,697	\$58,103
Per Capita Debt:	\$0	\$42	\$10
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 22:	\$510,670	\$92,407	\$0
Per Capita Beginning Retained Earnings	\$117	\$19	\$0
Revenues During FY 22:	\$107,720	\$280,276	\$0
Expenditures During FY 22:	\$85,008	\$287,632	\$0
Per Capita Revenues:	\$25	\$54	\$0
Per Capita Expenses:	\$19	\$57	\$0
Operating Income (loss):	\$22,712	(\$7,356)	\$0
Ratio of Retained Earnings to Expenses:	639.68%	64.74%	0.00%
Ending Retained Earnings for FY 22:	\$543,782	\$132,690	\$0
Per Capita Ending Retained Earnings:	\$124	\$25	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Carroll County		
Unit Code:	008/000/00	County:	Carroll
Fiscal Year End:	11/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$19,663,336		
Equalized Assessed Valuation:	\$396,076,868		
Population:	15,698		
Employees:			
Full Time:	60		
Part Time:	41		
Salaries Paid:	\$3,539,023		

Blended Component Units
Number Submitted = 1
911 Fund

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$11,566,216	\$29,760,479	\$20,674,843
Per Capita Beginning Fund Balance:	\$737	\$728	\$657
Revenues During FY 22:	\$14,467,017	\$36,814,335	\$23,397,751
Expenditures During FY 22:	\$12,871,173	\$30,884,616	\$19,576,846
Per Capita Revenues:	\$922	\$828	\$821
Per Capita Expenditures:	\$820	\$697	\$686
Revenues over/under Expenditures:	\$1,595,844	\$5,929,719	\$3,931,952
Ratio of Fund Balance to Expenditures:	102.26%	124.09%	116.60%
Ending Fund Balance for FY 22:	\$13,162,060	\$35,823,028	\$24,353,401
Per Capita Ending Fund Balance:	\$838	\$858	\$786

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$298,061	\$0
Total Unreserved Funds:	\$0	\$502,164	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$9,866,198	\$26,289,898	\$16,389,983
Total Unrestricted Net Assets:	\$3,933,196	\$9,272,858	\$7,882,760

FISCAL YEAR 2022



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 22:	\$0	\$9,609,495	\$604,641
Per Capita Debt:	\$0	\$128	\$22
General Obligation Debt over EAV:	0.00%	0.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$1,781,680	\$0
Per Capita Beginning Retained Earnings	\$0	\$26	\$0
Revenues During FY 22:	\$0	\$1,514,943	\$0
Expenditures During FY 22:	\$0	\$1,686,468	\$0
Per Capita Revenues:	\$0	\$34	\$0
Per Capita Expenses:	\$0	\$33	\$0
Operating Income (loss):	\$0	(\$171,525)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	137.58%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$2,797,083	\$0
Per Capita Ending Retained Earnings:	\$0	\$33	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Cass County		
Unit Code:	009/000/00	County:	Cass
Fiscal Year End:	11/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$18,579,506		
Equalized Assessed Valuation:	\$193,738,610		
Population:	13,042		
Employees:			
Full Time:	128		
Part Time:	65		
Salaries Paid:	\$7,729,404		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$17,687,097	\$29,760,479	\$20,674,843
Per Capita Beginning Fund Balance:	\$1,356	\$728	\$657
Revenues During FY 22:	\$16,971,398	\$36,814,335	\$23,397,751
Expenditures During FY 22:	\$16,031,170	\$30,884,616	\$19,576,846
Per Capita Revenues:	\$1,301	\$828	\$821
Per Capita Expenditures:	\$1,229	\$697	\$686
Revenues over/under Expenditures:	\$940,228	\$5,929,719	\$3,931,952
Ratio of Fund Balance to Expenditures:	123.29%	124.09%	116.60%
Ending Fund Balance for FY 22:	\$19,764,817	\$35,823,028	\$24,353,401
Per Capita Ending Fund Balance:	\$1,515	\$858	\$786

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$298,061	\$0
Total Unreserved Funds:	\$0	\$502,164	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,166,270	\$26,289,898	\$16,389,983
Total Unrestricted Net Assets:	\$20,697,236	\$9,272,858	\$7,882,760

FISCAL YEAR 2022



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 22:	\$0	\$9,609,495	\$604,641
Per Capita Debt:	\$0	\$128	\$22
General Obligation Debt over EAV:	0.00%	0.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$1,781,680	\$0
Per Capita Beginning Retained Earnings	\$0	\$26	\$0
Revenues During FY 22:	\$0	\$1,514,943	\$0
Expenditures During FY 22:	\$0	\$1,686,468	\$0
Per Capita Revenues:	\$0	\$34	\$0
Per Capita Expenses:	\$0	\$33	\$0
Operating Income (loss):	\$0	(\$171,525)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	137.58%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$2,797,083	\$0
Per Capita Ending Retained Earnings:	\$0	\$33	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Champaign County
Unit Code:	010/000/00
County:	Champaign
Fiscal Year End:	12/31/2022
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$224,169,049
Equalized Assessed Valuation:	\$4,414,988,843
Population:	206,542
Employees:	
Full Time:	608
Part Time:	175
Salaries Paid:	\$39,937,324

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$60,678,667	\$29,760,479	\$20,674,843
Per Capita Beginning Fund Balance:	\$294	\$728	\$657
Revenues During FY 22:	\$137,462,409	\$36,814,335	\$23,397,751
Expenditures During FY 22:	\$128,018,647	\$30,884,616	\$19,576,846
Per Capita Revenues:	\$666	\$828	\$821
Per Capita Expenditures:	\$620	\$697	\$686
Revenues over/under Expenditures:	\$9,443,762	\$5,929,719	\$3,931,952
Ratio of Fund Balance to Expenditures:	53.68%	124.09%	116.60%
Ending Fund Balance for FY 22:	\$68,722,844	\$35,823,028	\$24,353,401
Per Capita Ending Fund Balance:	\$333	\$858	\$786

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$298,061	\$0
Total Unreserved Funds:	\$0	\$502,164	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$93,478,445	\$26,289,898	\$16,389,983
Total Unrestricted Net Assets:	(\$6,764,993)	\$9,272,858	\$7,882,760

FISCAL YEAR 2022



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 22:	\$49,248,205	\$9,609,495	\$604,641
Per Capita Debt:	\$238	\$128	\$22
General Obligation Debt over EAV:	1.12%	0.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$1,781,680	\$0
Per Capita Beginning Retained Earnings	\$0	\$26	\$0
Revenues During FY 22:	\$0	\$1,514,943	\$0
Expenditures During FY 22:	\$0	\$1,686,468	\$0
Per Capita Revenues:	\$0	\$34	\$0
Per Capita Expenses:	\$0	\$33	\$0
Operating Income (loss):	\$0	(\$171,525)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	137.58%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$2,797,083	\$0
Per Capita Ending Retained Earnings:	\$0	\$33	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Christian County
Unit Code:	011/000/00
County:	Christian
Fiscal Year End:	11/30/2022
Accounting Method:	Cash With Assets
Appropriation or Budget:	\$21,009,021
Equalized Assessed Valuation:	\$637,588,138
Population:	34,032
Employees:	
Full Time:	125
Part Time:	35
Salaries Paid:	\$6,394,398

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$21,545,378	\$29,760,479	\$20,674,843
Per Capita Beginning Fund Balance:	\$633	\$728	\$657
Revenues During FY 22:	\$21,550,977	\$36,814,335	\$23,397,751
Expenditures During FY 22:	\$14,927,567	\$30,884,616	\$19,576,846
Per Capita Revenues:	\$633	\$828	\$821
Per Capita Expenditures:	\$439	\$697	\$686
Revenues over/under Expenditures:	\$6,623,410	\$5,929,719	\$3,931,952
Ratio of Fund Balance to Expenditures:	188.70%	124.09%	116.60%
Ending Fund Balance for FY 22:	\$28,168,788	\$35,823,028	\$24,353,401
Per Capita Ending Fund Balance:	\$828	\$858	\$786

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$298,061	\$0
Total Unreserved Funds:	\$0	\$502,164	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$17,823,991	\$26,289,898	\$16,389,983
Total Unrestricted Net Assets:	\$10,645,051	\$9,272,858	\$7,882,760

FISCAL YEAR 2022



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 22:	\$789,000	\$9,609,495	\$604,641
Per Capita Debt:	\$23	\$128	\$22
General Obligation Debt over EAV:	0.12%	0.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$1,781,680	\$0
Per Capita Beginning Retained Earnings	\$0	\$26	\$0
Revenues During FY 22:	\$0	\$1,514,943	\$0
Expenditures During FY 22:	\$0	\$1,686,468	\$0
Per Capita Revenues:	\$0	\$34	\$0
Per Capita Expenses:	\$0	\$33	\$0
Operating Income (loss):	\$0	(\$171,525)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	137.58%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$2,797,083	\$0
Per Capita Ending Retained Earnings:	\$0	\$33	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Clark County		
Unit Code:	012/000/00	County:	Clark
Fiscal Year End:	11/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$11,347,528		
Equalized Assessed Valuation:	\$312,445,578		
Population:	15,229		
Employees:			
	Full Time:	74	
	Part Time:	44	
	Salaries Paid:	\$4,750,682	

Blended Component Units
Number Submitted = 3
911 Emergency
Ambulance
Board of Health

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$20,428,490	\$29,760,479	\$20,674,843
Per Capita Beginning Fund Balance:	\$1,341	\$728	\$657
Revenues During FY 22:	\$19,865,202	\$36,814,335	\$23,397,751
Expenditures During FY 22:	\$15,016,039	\$30,884,616	\$19,576,846
Per Capita Revenues:	\$1,304	\$828	\$821
Per Capita Expenditures:	\$986	\$697	\$686
Revenues over/under Expenditures:	\$4,849,163	\$5,929,719	\$3,931,952
Ratio of Fund Balance to Expenditures:	168.34%	124.09%	116.60%
Ending Fund Balance for FY 22:	\$25,277,653	\$35,823,028	\$24,353,401
Per Capita Ending Fund Balance:	\$1,660	\$858	\$786

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$298,061	\$0
Total Unreserved Funds:	\$0	\$502,164	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$15,388,183	\$26,289,898	\$16,389,983
Total Unrestricted Net Assets:	\$9,889,470	\$9,272,858	\$7,882,760

FISCAL YEAR 2022



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 22:	\$0	\$9,609,495	\$604,641
Per Capita Debt:	\$0	\$128	\$22
General Obligation Debt over EAV:	0.00%	0.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$1,781,680	\$0
Per Capita Beginning Retained Earnings	\$0	\$26	\$0
Revenues During FY 22:	\$0	\$1,514,943	\$0
Expenditures During FY 22:	\$0	\$1,686,468	\$0
Per Capita Revenues:	\$0	\$34	\$0
Per Capita Expenses:	\$0	\$33	\$0
Operating Income (loss):	\$0	(\$171,525)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	137.58%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$2,797,083	\$0
Per Capita Ending Retained Earnings:	\$0	\$33	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Clay County		
Unit Code:	013/000/00	County:	Clay
Fiscal Year End:	11/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$12,186,389		
Equalized Assessed Valuation:	\$202,777,032		
Population:	13,288		
Employees:			
Full Time:	61		
Part Time:	7		
Salaries Paid:	\$3,438,841		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$16,593,814	\$29,760,479	\$20,674,843
Per Capita Beginning Fund Balance:	\$1,249	\$728	\$657
Revenues During FY 22:	\$13,865,591	\$36,814,335	\$23,397,751
Expenditures During FY 22:	\$10,715,846	\$30,884,616	\$19,576,846
Per Capita Revenues:	\$1,043	\$828	\$821
Per Capita Expenditures:	\$806	\$697	\$686
Revenues over/under Expenditures:	\$3,149,745	\$5,929,719	\$3,931,952
Ratio of Fund Balance to Expenditures:	184.25%	124.09%	116.60%
Ending Fund Balance for FY 22:	\$19,743,559	\$35,823,028	\$24,353,401
Per Capita Ending Fund Balance:	\$1,486	\$858	\$786

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$298,061	\$0
Total Unreserved Funds:	\$0	\$502,164	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$16,855,030	\$26,289,898	\$16,389,983
Total Unrestricted Net Assets:	\$2,888,529	\$9,272,858	\$7,882,760

FISCAL YEAR 2022



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 22:	\$0	\$9,609,495	\$604,641
Per Capita Debt:	\$0	\$128	\$22
General Obligation Debt over EAV:	0.00%	0.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$1,781,680	\$0
Per Capita Beginning Retained Earnings	\$0	\$26	\$0
Revenues During FY 22:	\$0	\$1,514,943	\$0
Expenditures During FY 22:	\$0	\$1,686,468	\$0
Per Capita Revenues:	\$0	\$34	\$0
Per Capita Expenses:	\$0	\$33	\$0
Operating Income (loss):	\$0	(\$171,525)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	137.58%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$2,797,083	\$0
Per Capita Ending Retained Earnings:	\$0	\$33	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Coles County		
Unit Code:	015/000/00	County:	Coles
Fiscal Year End:	11/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$34,819,591		
Equalized Assessed Valuation:	\$803,142,360		
Population:	46,863		
Employees:			
Full Time:	188		
Part Time:	40		
Salaries Paid:	\$10,319,089		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$16,067,798	\$29,760,479	\$20,674,843
Per Capita Beginning Fund Balance:	\$343	\$728	\$657
Revenues During FY 22:	\$24,433,273	\$36,814,335	\$23,397,751
Expenditures During FY 22:	\$21,478,367	\$30,884,616	\$19,576,846
Per Capita Revenues:	\$521	\$828	\$821
Per Capita Expenditures:	\$458	\$697	\$686
Revenues over/under Expenditures:	\$2,954,906	\$5,929,719	\$3,931,952
Ratio of Fund Balance to Expenditures:	87.83%	124.09%	116.60%
Ending Fund Balance for FY 22:	\$18,863,416	\$35,823,028	\$24,353,401
Per Capita Ending Fund Balance:	\$403	\$858	\$786

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$298,061	\$0
Total Unreserved Funds:	\$0	\$502,164	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$9,173,679	\$26,289,898	\$16,389,983
Total Unrestricted Net Assets:	\$9,645,630	\$9,272,858	\$7,882,760

FISCAL YEAR 2022



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 22:	\$505,297	\$9,609,495	\$604,641
Per Capita Debt:	\$11	\$128	\$22
General Obligation Debt over EAV:	0.04%	0.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$286,046	\$1,781,680	\$0
Per Capita Beginning Retained Earnings	\$6	\$26	\$0
Revenues During FY 22:	\$481,586	\$1,514,943	\$0
Expenditures During FY 22:	\$282,137	\$1,686,468	\$0
Per Capita Revenues:	\$10	\$34	\$0
Per Capita Expenses:	\$6	\$33	\$0
Operating Income (loss):	\$199,449	(\$171,525)	\$0
Ratio of Retained Earnings to Expenses:	172.08%	137.58%	0.00%
Ending Retained Earnings for FY 22:	\$485,495	\$2,797,083	\$0
Per Capita Ending Retained Earnings:	\$10	\$33	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Crawford County
Unit Code:	017/000/00
County:	Crawford
Fiscal Year End:	11/30/2022
Accounting Method:	Cash With Assets
Appropriation or Budget:	\$12,040,601
Equalized Assessed Valuation:	\$527,151,853
Population:	18,659
Employees:	
Full Time:	104
Part Time:	63
Salaries Paid:	\$5,156,417

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$16,942,363	\$29,760,479	\$20,674,843
Per Capita Beginning Fund Balance:	\$908	\$728	\$657
Revenues During FY 22:	\$18,816,514	\$36,814,335	\$23,397,751
Expenditures During FY 22:	\$17,164,192	\$30,884,616	\$19,576,846
Per Capita Revenues:	\$1,008	\$828	\$821
Per Capita Expenditures:	\$920	\$697	\$686
Revenues over/under Expenditures:	\$1,652,322	\$5,929,719	\$3,931,952
Ratio of Fund Balance to Expenditures:	108.33%	124.09%	116.60%
Ending Fund Balance for FY 22:	\$18,594,785	\$35,823,028	\$24,353,401
Per Capita Ending Fund Balance:	\$997	\$858	\$786

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$298,061	\$0
Total Unreserved Funds:	\$0	\$502,164	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$15,036,086	\$26,289,898	\$16,389,983
Total Unrestricted Net Assets:	\$3,558,696	\$9,272,858	\$7,882,760

FISCAL YEAR 2022



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 22:	\$371,097	\$9,609,495	\$604,641
Per Capita Debt:	\$20	\$128	\$22
General Obligation Debt over EAV:	0.00%	0.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$1,781,680	\$0
Per Capita Beginning Retained Earnings	\$0	\$26	\$0
Revenues During FY 22:	\$0	\$1,514,943	\$0
Expenditures During FY 22:	\$0	\$1,686,468	\$0
Per Capita Revenues:	\$0	\$34	\$0
Per Capita Expenses:	\$0	\$33	\$0
Operating Income (loss):	\$0	(\$171,525)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	137.58%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$2,797,083	\$0
Per Capita Ending Retained Earnings:	\$0	\$33	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Cumberland County		
Unit Code:	018/000/00	County:	Cumberland
Fiscal Year End:	11/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$20,146,777		
Equalized Assessed Valuation:	\$202,773,141		
Population:	10,345		
Employees:			
Full Time:	47		
Part Time:	20		
Salaries Paid:	\$2,341,445		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$7,766,715	\$29,760,479	\$20,674,843
Per Capita Beginning Fund Balance:	\$751	\$728	\$657
Revenues During FY 22:	\$7,128,755	\$36,814,335	\$23,397,751
Expenditures During FY 22:	\$5,877,402	\$30,884,616	\$19,576,846
Per Capita Revenues:	\$689	\$828	\$821
Per Capita Expenditures:	\$568	\$697	\$686
Revenues over/under Expenditures:	\$1,251,353	\$5,929,719	\$3,931,952
Ratio of Fund Balance to Expenditures:	153.44%	124.09%	116.60%
Ending Fund Balance for FY 22:	\$9,018,068	\$35,823,028	\$24,353,401
Per Capita Ending Fund Balance:	\$872	\$858	\$786

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$5,045,259	\$298,061	\$0
Total Unreserved Funds:	\$3,972,809	\$502,164	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,045,259	\$26,289,898	\$16,389,983
Total Unrestricted Net Assets:	\$3,972,809	\$9,272,858	\$7,882,760

FISCAL YEAR 2022



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 22:	\$0	\$9,609,495	\$604,641
Per Capita Debt:	\$0	\$128	\$22
General Obligation Debt over EAV:	0.00%	0.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$1,781,680	\$0
Per Capita Beginning Retained Earnings	\$0	\$26	\$0
Revenues During FY 22:	\$0	\$1,514,943	\$0
Expenditures During FY 22:	\$0	\$1,686,468	\$0
Per Capita Revenues:	\$0	\$34	\$0
Per Capita Expenses:	\$0	\$33	\$0
Operating Income (loss):	\$0	(\$171,525)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	137.58%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$2,797,083	\$0
Per Capita Ending Retained Earnings:	\$0	\$33	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	De Witt County		
Unit Code:	020/000/00	County:	Dewitt
Fiscal Year End:	11/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$28,999,921		
Equalized Assessed Valuation:	\$637,268,151		
Population:	16,516		
Employees:			
	Full Time:	150	
	Part Time:	15	
	Salaries Paid:	\$4,196,065	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$21,338,098	\$29,760,479	\$20,674,843
Per Capita Beginning Fund Balance:	\$1,292	\$728	\$657
Revenues During FY 22:	\$17,881,946	\$36,814,335	\$23,397,751
Expenditures During FY 22:	\$14,557,476	\$30,884,616	\$19,576,846
Per Capita Revenues:	\$1,083	\$828	\$821
Per Capita Expenditures:	\$881	\$697	\$686
Revenues over/under Expenditures:	\$3,324,470	\$5,929,719	\$3,931,952
Ratio of Fund Balance to Expenditures:	169.42%	124.09%	116.60%
Ending Fund Balance for FY 22:	\$24,662,568	\$35,823,028	\$24,353,401
Per Capita Ending Fund Balance:	\$1,493	\$858	\$786

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$298,061	\$0
Total Unreserved Funds:	\$0	\$502,164	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$17,153,582	\$26,289,898	\$16,389,983
Total Unrestricted Net Assets:	\$7,508,986	\$9,272,858	\$7,882,760

FISCAL YEAR 2022



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 22:	\$0	\$9,609,495	\$604,641
Per Capita Debt:	\$0	\$128	\$22
General Obligation Debt over EAV:	0.00%	0.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$1,781,680	\$0
Per Capita Beginning Retained Earnings	\$0	\$26	\$0
Revenues During FY 22:	\$0	\$1,514,943	\$0
Expenditures During FY 22:	\$0	\$1,686,468	\$0
Per Capita Revenues:	\$0	\$34	\$0
Per Capita Expenses:	\$0	\$33	\$0
Operating Income (loss):	\$0	(\$171,525)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	137.58%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$2,797,083	\$0
Per Capita Ending Retained Earnings:	\$0	\$33	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Dekalb County		
Unit Code:	019/000/00	County:	Dekalb
Fiscal Year End:	12/31/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$99,916,023		
Equalized Assessed Valuation:	\$2,435,121,737		
Population:	100,232		
Employees:			
	Full Time:	372	
	Part Time:	247	
	Salaries Paid:	\$28,135,665	

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

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$47,750,062	\$29,760,479	\$20,674,843
Per Capita Beginning Fund Balance:	\$476	\$728	\$657
Revenues During FY 22:	\$66,584,183	\$36,814,335	\$23,397,751
Expenditures During FY 22:	\$53,297,600	\$30,884,616	\$19,576,846
Per Capita Revenues:	\$664	\$828	\$821
Per Capita Expenditures:	\$532	\$697	\$686
Revenues over/under Expenditures:	\$13,286,583	\$5,929,719	\$3,931,952
Ratio of Fund Balance to Expenditures:	113.09%	124.09%	116.60%
Ending Fund Balance for FY 22:	\$60,275,040	\$35,823,028	\$24,353,401
Per Capita Ending Fund Balance:	\$601	\$858	\$786

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$298,061	\$0
Total Unreserved Funds:	\$0	\$502,164	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$59,515,263	\$26,289,898	\$16,389,983
Total Unrestricted Net Assets:	\$30,840,849	\$9,272,858	\$7,882,760

FISCAL YEAR 2022



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 22:	\$63,790,414	\$9,609,495	\$604,641
Per Capita Debt:	\$636	\$128	\$22
General Obligation Debt over EAV:	0.00%	0.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$1,175,050	\$1,781,680	\$0
Per Capita Beginning Retained Earnings	\$12	\$26	\$0
Revenues During FY 22:	\$14,125,238	\$1,514,943	\$0
Expenditures During FY 22:	\$16,959,817	\$1,686,468	\$0
Per Capita Revenues:	\$141	\$34	\$0
Per Capita Expenses:	\$169	\$33	\$0
Operating Income (loss):	(\$2,834,579)	(\$171,525)	\$0
Ratio of Retained Earnings to Expenses:	(11.07%)	137.58%	0.00%
Ending Retained Earnings for FY 22:	(\$1,877,089)	\$2,797,083	\$0
Per Capita Ending Retained Earnings:	(\$19)	\$33	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Douglas County		
Unit Code:	021/000/00	County:	Douglas
Fiscal Year End:	12/31/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$31,816,313		
Equalized Assessed Valuation:	\$483,732,535		
Population:	19,740		
Employees:			
Full Time:	121		
Part Time:	38		
Salaries Paid:	\$5,264,222		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$29,590,836	\$29,760,479	\$20,674,843
Per Capita Beginning Fund Balance:	\$1,499	\$728	\$657
Revenues During FY 22:	\$17,109,946	\$36,814,335	\$23,397,751
Expenditures During FY 22:	\$22,393,894	\$30,884,616	\$19,576,846
Per Capita Revenues:	\$867	\$828	\$821
Per Capita Expenditures:	\$1,134	\$697	\$686
Revenues over/under Expenditures:	(\$5,283,948)	\$5,929,719	\$3,931,952
Ratio of Fund Balance to Expenditures:	108.54%	124.09%	116.60%
Ending Fund Balance for FY 22:	\$24,306,888	\$35,823,028	\$24,353,401
Per Capita Ending Fund Balance:	\$1,231	\$858	\$786

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$298,061	\$0
Total Unreserved Funds:	\$0	\$502,164	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$19,020,693	\$26,289,898	\$16,389,983
Total Unrestricted Net Assets:	\$5,555,996	\$9,272,858	\$7,882,760

FISCAL YEAR 2022



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 22:	\$1,755,045	\$9,609,495	\$604,641
Per Capita Debt:	\$89	\$128	\$22
General Obligation Debt over EAV:	0.25%	0.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$1,781,680	\$0
Per Capita Beginning Retained Earnings	\$0	\$26	\$0
Revenues During FY 22:	\$0	\$1,514,943	\$0
Expenditures During FY 22:	\$0	\$1,686,468	\$0
Per Capita Revenues:	\$0	\$34	\$0
Per Capita Expenses:	\$0	\$33	\$0
Operating Income (loss):	\$0	(\$171,525)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	137.58%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$2,797,083	\$0
Per Capita Ending Retained Earnings:	\$0	\$33	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Greater Than 275,000

Local Government Profile

Unit Name:	Dupage County		
Unit Code:	022/000/00	County:	Dupage
Fiscal Year End:	11/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,069,607,121		
Equalized Assessed Valuation:	\$45,763,034,861		
Population:	930,759		
Employees:			
Full Time:	2,674		
Part Time:	159		
Salaries Paid:	\$187,163,715		

Blended Component Units
Number Submitted = 1 DuPage County Health Department

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$290,245,880	\$261,361,653	\$278,224,977
Per Capita Beginning Fund Balance:	\$312	\$459	\$460
Revenues During FY 22:	\$549,329,917	\$357,284,046	\$340,929,876
Expenditures During FY 22:	\$440,238,437	\$290,928,530	\$272,566,473
Per Capita Revenues:	\$590	\$634	\$609
Per Capita Expenditures:	\$473	\$516	\$509
Revenues over/under Expenditures:	\$109,091,480	\$66,355,520	\$67,450,434
Ratio of Fund Balance to Expenditures:	79.94%	107.82%	104.41%
Ending Fund Balance for FY 22:	\$351,926,632	\$308,732,319	\$327,144,418
Per Capita Ending Fund Balance:	\$378	\$547	\$560

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:	\$269,121,065	\$250,679,044	\$225,769,897
Total Unrestricted Net Assets:	\$91,657,181	\$47,780,710	\$62,210,195

FISCAL YEAR 2022



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 22:	\$188,913,933	\$202,706,285	\$192,229,673
Per Capita Debt:	\$203	\$344	\$341
General Obligation Debt over EAV:	0.22%	0.43%	0.19%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$106,222,668	\$80,671,356	\$30,396,145
Per Capita Beginning Retained Earnings	\$114	\$126	\$65
Revenues During FY 22:	\$31,369,931	\$18,576,990	\$13,365,925
Expenditures During FY 22:	\$25,290,619	\$17,154,242	\$16,369,825
Per Capita Revenues:	\$34	\$33	\$38
Per Capita Expenses:	\$27	\$34	\$39
Operating Income (loss):	\$6,079,312	\$1,422,747	(\$78,368)
Ratio of Retained Earnings to Expenses:	445.41%	923.35%	389.76%
Ending Retained Earnings for FY 22:	\$112,647,872	\$82,914,416	\$29,954,385
Per Capita Ending Retained Earnings:	\$121	\$128	\$68

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Edgar County		
Unit Code:	023/000/00	County:	Edgar
Fiscal Year End:	11/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$11,829,839		
Equalized Assessed Valuation:	\$400,926,514		
Population:	16,433		
Employees:			
Full Time:	86		
Part Time:	36		
Salaries Paid:	\$4,499,689		

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 22:	\$10,603,803	\$29,760,479	\$20,674,843
Per Capita Beginning Fund Balance:	\$645	\$728	\$657
Revenues During FY 22:	\$19,582,090	\$36,814,335	\$23,397,751
Expenditures During FY 22:	\$17,863,730	\$30,884,616	\$19,576,846
Per Capita Revenues:	\$1,192	\$828	\$821
Per Capita Expenditures:	\$1,087	\$697	\$686
Revenues over/under Expenditures:	\$1,718,360	\$5,929,719	\$3,931,952
Ratio of Fund Balance to Expenditures:	68.98%	124.09%	116.60%
Ending Fund Balance for FY 22:	\$12,322,163	\$35,823,028	\$24,353,401
Per Capita Ending Fund Balance:	\$750	\$858	\$786

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$298,061	\$0
Total Unreserved Funds:	\$0	\$502,164	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$11,208,339	\$26,289,898	\$16,389,983
Total Unrestricted Net Assets:	\$12,113,712	\$9,272,858	\$7,882,760

FISCAL YEAR 2022



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 22:	\$11,856,035	\$9,609,495	\$604,641
Per Capita Debt:	\$721	\$128	\$22
General Obligation Debt over EAV:	0.06%	0.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$1,781,680	\$0
Per Capita Beginning Retained Earnings	\$0	\$26	\$0
Revenues During FY 22:	\$0	\$1,514,943	\$0
Expenditures During FY 22:	\$0	\$1,686,468	\$0
Per Capita Revenues:	\$0	\$34	\$0
Per Capita Expenses:	\$0	\$33	\$0
Operating Income (loss):	\$0	(\$171,525)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	137.58%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$2,797,083	\$0
Per Capita Ending Retained Earnings:	\$0	\$33	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Effingham County		
Unit Code:	025/000/00	County:	Effingham
Fiscal Year End:	11/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$26,955,730		
Equalized Assessed Valuation:	\$966,421,127		
Population:	34,668		
Employees:			
Full Time:	169		
Part Time:	56		
Salaries Paid:	\$9,306,833		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$23,927,164	\$29,760,479	\$20,674,843
Per Capita Beginning Fund Balance:	\$690	\$728	\$657
Revenues During FY 22:	\$28,673,664	\$36,814,335	\$23,397,751
Expenditures During FY 22:	\$21,040,967	\$30,884,616	\$19,576,846
Per Capita Revenues:	\$827	\$828	\$821
Per Capita Expenditures:	\$607	\$697	\$686
Revenues over/under Expenditures:	\$7,632,697	\$5,929,719	\$3,931,952
Ratio of Fund Balance to Expenditures:	149.99%	124.09%	116.60%
Ending Fund Balance for FY 22:	\$31,559,861	\$35,823,028	\$24,353,401
Per Capita Ending Fund Balance:	\$910	\$858	\$786

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$298,061	\$0
Total Unreserved Funds:	\$0	\$502,164	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$20,742,925	\$26,289,898	\$16,389,983
Total Unrestricted Net Assets:	\$10,816,936	\$9,272,858	\$7,882,760

FISCAL YEAR 2022



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 22:	\$0	\$9,609,495	\$604,641
Per Capita Debt:	\$0	\$128	\$22
General Obligation Debt over EAV:	0.00%	0.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$1,781,680	\$0
Per Capita Beginning Retained Earnings	\$0	\$26	\$0
Revenues During FY 22:	\$0	\$1,514,943	\$0
Expenditures During FY 22:	\$0	\$1,686,468	\$0
Per Capita Revenues:	\$0	\$34	\$0
Per Capita Expenses:	\$0	\$33	\$0
Operating Income (loss):	\$0	(\$171,525)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	137.58%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$2,797,083	\$0
Per Capita Ending Retained Earnings:	\$0	\$33	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Fayette County		
Unit Code:	026/000/00	County:	Fayette
Fiscal Year End:	11/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$12,575,891		
Equalized Assessed Valuation:	\$290,679,221		
Population:	21,305		
Employees:			
Full Time:	116		
Part Time:			
Salaries Paid:	\$5,263,716		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$10,492,077	\$29,760,479	\$20,674,843
Per Capita Beginning Fund Balance:	\$492	\$728	\$657
Revenues During FY 22:	\$15,451,409	\$36,814,335	\$23,397,751
Expenditures During FY 22:	\$13,068,139	\$30,884,616	\$19,576,846
Per Capita Revenues:	\$725	\$828	\$821
Per Capita Expenditures:	\$613	\$697	\$686
Revenues over/under Expenditures:	\$2,383,270	\$5,929,719	\$3,931,952
Ratio of Fund Balance to Expenditures:	98.84%	124.09%	116.60%
Ending Fund Balance for FY 22:	\$12,916,979	\$35,823,028	\$24,353,401
Per Capita Ending Fund Balance:	\$606	\$858	\$786

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$298,061	\$0
Total Unreserved Funds:	\$0	\$502,164	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,715,301	\$26,289,898	\$16,389,983
Total Unrestricted Net Assets:	\$9,330,488	\$9,272,858	\$7,882,760

FISCAL YEAR 2022



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 22:	\$413,871	\$9,609,495	\$604,641
Per Capita Debt:	\$19	\$128	\$22
General Obligation Debt over EAV:	0.00%	0.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$1,781,680	\$0
Per Capita Beginning Retained Earnings	\$0	\$26	\$0
Revenues During FY 22:	\$0	\$1,514,943	\$0
Expenditures During FY 22:	\$0	\$1,686,468	\$0
Per Capita Revenues:	\$0	\$34	\$0
Per Capita Expenses:	\$0	\$33	\$0
Operating Income (loss):	\$0	(\$171,525)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	137.58%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$2,797,083	\$0
Per Capita Ending Retained Earnings:	\$0	\$33	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Ford County		
Unit Code:	027/000/00	County:	Ford
Fiscal Year End:	11/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$19,923,074		
Equalized Assessed Valuation:	\$330,467,001		
Population:	13,511		
Employees:			
	Full Time:	61	
	Part Time:	34	
	Salaries Paid:	\$3,640,357	

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 22:	\$16,686,577	\$29,760,479	\$20,674,843
Per Capita Beginning Fund Balance:	\$1,235	\$728	\$657
Revenues During FY 22:	\$15,392,502	\$36,814,335	\$23,397,751
Expenditures During FY 22:	\$12,950,700	\$30,884,616	\$19,576,846
Per Capita Revenues:	\$1,139	\$828	\$821
Per Capita Expenditures:	\$959	\$697	\$686
Revenues over/under Expenditures:	\$2,441,802	\$5,929,719	\$3,931,952
Ratio of Fund Balance to Expenditures:	148.47%	124.09%	116.60%
Ending Fund Balance for FY 22:	\$19,228,379	\$35,823,028	\$24,353,401
Per Capita Ending Fund Balance:	\$1,423	\$858	\$786

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$298,061	\$0
Total Unreserved Funds:	\$0	\$502,164	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$16,984,879	\$26,289,898	\$16,389,983
Total Unrestricted Net Assets:	\$3,820,158	\$9,272,858	\$7,882,760

FISCAL YEAR 2022



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 22:	\$665,487	\$9,609,495	\$604,641
Per Capita Debt:	\$49	\$128	\$22
General Obligation Debt over EAV:	0.00%	0.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$485,971	\$1,781,680	\$0
Per Capita Beginning Retained Earnings	\$36	\$26	\$0
Revenues During FY 22:	\$107,314	\$1,514,943	\$0
Expenditures During FY 22:	\$22,332	\$1,686,468	\$0
Per Capita Revenues:	\$8	\$34	\$0
Per Capita Expenses:	\$2	\$33	\$0
Operating Income (loss):	\$84,982	(\$171,525)	\$0
Ratio of Retained Earnings to Expenses:	2,108.87%	137.58%	0.00%
Ending Retained Earnings for FY 22:	\$470,953	\$2,797,083	\$0
Per Capita Ending Retained Earnings:	\$35	\$33	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Franklin County		
Unit Code:	028/000/00	County:	Franklin
Fiscal Year End:	11/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$31,595,915		
Equalized Assessed Valuation:	\$424,677,153		
Population:	37,442		
Employees:			
	Full Time:	154	
	Part Time:	44	
	Salaries Paid:	\$7,303,456	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$12,132,974	\$29,760,479	\$20,674,843
Per Capita Beginning Fund Balance:	\$324	\$728	\$657
Revenues During FY 22:	\$23,207,143	\$36,814,335	\$23,397,751
Expenditures During FY 22:	\$20,133,937	\$30,884,616	\$19,576,846
Per Capita Revenues:	\$620	\$828	\$821
Per Capita Expenditures:	\$538	\$697	\$686
Revenues over/under Expenditures:	\$3,073,206	\$5,929,719	\$3,931,952
Ratio of Fund Balance to Expenditures:	75.53%	124.09%	116.60%
Ending Fund Balance for FY 22:	\$15,206,180	\$35,823,028	\$24,353,401
Per Capita Ending Fund Balance:	\$406	\$858	\$786

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$298,061	\$0
Total Unreserved Funds:	\$0	\$502,164	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$16,326,370	\$26,289,898	\$16,389,983
Total Unrestricted Net Assets:	\$3,259,836	\$9,272,858	\$7,882,760

FISCAL YEAR 2022



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 22:	\$17,036,102	\$9,609,495	\$604,641
Per Capita Debt:	\$455	\$128	\$22
General Obligation Debt over EAV:	3.61%	0.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$1,781,680	\$0
Per Capita Beginning Retained Earnings	\$0	\$26	\$0
Revenues During FY 22:	\$0	\$1,514,943	\$0
Expenditures During FY 22:	\$0	\$1,686,468	\$0
Per Capita Revenues:	\$0	\$34	\$0
Per Capita Expenses:	\$0	\$33	\$0
Operating Income (loss):	\$0	(\$171,525)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	137.58%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$2,797,083	\$0
Per Capita Ending Retained Earnings:	\$0	\$33	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Fulton County		
Unit Code:	029/000/00	County:	Fulton
Fiscal Year End:	11/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$46,814,818		
Equalized Assessed Valuation:	\$561,726,995		
Population:	33,021		
Employees:			
Full Time:	180		
Part Time:	52		
Salaries Paid:	\$10,121,852		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$24,037,419	\$29,760,479	\$20,674,843
Per Capita Beginning Fund Balance:	\$728	\$728	\$657
Revenues During FY 22:	\$31,986,790	\$36,814,335	\$23,397,751
Expenditures During FY 22:	\$22,882,833	\$30,884,616	\$19,576,846
Per Capita Revenues:	\$969	\$828	\$821
Per Capita Expenditures:	\$693	\$697	\$686
Revenues over/under Expenditures:	\$9,103,957	\$5,929,719	\$3,931,952
Ratio of Fund Balance to Expenditures:	144.82%	124.09%	116.60%
Ending Fund Balance for FY 22:	\$33,138,459	\$35,823,028	\$24,353,401
Per Capita Ending Fund Balance:	\$1,004	\$858	\$786

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$298,061	\$0
Total Unreserved Funds:	\$0	\$502,164	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$18,945,239	\$26,289,898	\$16,389,983
Total Unrestricted Net Assets:	(\$8,260,628)	\$9,272,858	\$7,882,760

FISCAL YEAR 2022



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 22:	\$2,106,327	\$9,609,495	\$604,641
Per Capita Debt:	\$64	\$128	\$22
General Obligation Debt over EAV:	0.00%	0.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$3,781,618	\$1,781,680	\$0
Per Capita Beginning Retained Earnings	\$115	\$26	\$0
Revenues During FY 22:	\$4,171,286	\$1,514,943	\$0
Expenditures During FY 22:	\$5,019,618	\$1,686,468	\$0
Per Capita Revenues:	\$126	\$34	\$0
Per Capita Expenses:	\$152	\$33	\$0
Operating Income (loss):	(\$848,332)	(\$171,525)	\$0
Ratio of Retained Earnings to Expenses:	68.01%	137.58%	0.00%
Ending Retained Earnings for FY 22:	\$3,413,625	\$2,797,083	\$0
Per Capita Ending Retained Earnings:	\$103	\$33	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

Local Government Profile

Unit Name:	Gallatin County		
Unit Code:	030/000/00	County:	Gallatin
Fiscal Year End:	11/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,703,073		
Equalized Assessed Valuation:	\$76,435,280		
Population:	4,946		
Employees:			
Full Time:	23		
Part Time:	11		
Salaries Paid:	\$1,181,971		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$6,580,842	\$8,081,335	\$6,693,627
Per Capita Beginning Fund Balance:	\$1,331	\$1,360	\$1,143
Revenues During FY 22:	\$5,151,582	\$7,599,522	\$7,273,443
Expenditures During FY 22:	\$5,212,176	\$6,573,615	\$5,760,539
Per Capita Revenues:	\$1,042	\$1,238	\$1,229
Per Capita Expenditures:	\$1,054	\$1,066	\$1,061
Revenues over/under Expenditures:	(\$60,594)	\$1,025,907	\$1,065,703
Ratio of Fund Balance to Expenditures:	137.20%	150.01%	135.05%
Ending Fund Balance for FY 22:	\$7,151,316	\$9,238,136	\$7,326,148
Per Capita Ending Fund Balance:	\$1,446	\$1,564	\$1,306

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:	\$4,445,960	\$6,280,281	\$4,608,579
Total Unrestricted Net Assets:	\$320,797	\$2,423,062	\$2,476,937

FISCAL YEAR 2022



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 22:	\$0	\$296,697	\$58,103
Per Capita Debt:	\$0	\$42	\$10
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 22:	\$0	\$92,407	\$0
Per Capita Beginning Retained Earnings	\$0	\$19	\$0
Revenues During FY 22:	\$0	\$280,276	\$0
Expenditures During FY 22:	\$0	\$287,632	\$0
Per Capita Revenues:	\$0	\$54	\$0
Per Capita Expenses:	\$0	\$57	\$0
Operating Income (loss):	\$0	(\$7,356)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	64.74%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$132,690	\$0
Per Capita Ending Retained Earnings:	\$0	\$25	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Greene County		
Unit Code:	031/000/00	County:	Greene
Fiscal Year End:	12/31/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$11,408,186		
Equalized Assessed Valuation:	\$247,668,550		
Population:	11,651		
Employees:			
Full Time:		74	
Part Time:		47	
Salaries Paid:	\$3,113,610		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$9,531,966	\$29,760,479	\$20,674,843
Per Capita Beginning Fund Balance:	\$818	\$728	\$657
Revenues During FY 22:	\$10,056,530	\$36,814,335	\$23,397,751
Expenditures During FY 22:	\$9,319,663	\$30,884,616	\$19,576,846
Per Capita Revenues:	\$863	\$828	\$821
Per Capita Expenditures:	\$800	\$697	\$686
Revenues over/under Expenditures:	\$736,867	\$5,929,719	\$3,931,952
Ratio of Fund Balance to Expenditures:	110.30%	124.09%	116.60%
Ending Fund Balance for FY 22:	\$10,279,623	\$35,823,028	\$24,353,401
Per Capita Ending Fund Balance:	\$882	\$858	\$786

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$298,061	\$0
Total Unreserved Funds:	\$0	\$502,164	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,810,430	\$26,289,898	\$16,389,983
Total Unrestricted Net Assets:	\$4,116,971	\$9,272,858	\$7,882,760

FISCAL YEAR 2022



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 22:	\$0	\$9,609,495	\$604,641
Per Capita Debt:	\$0	\$128	\$22
General Obligation Debt over EAV:	0.00%	0.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$1,781,680	\$0
Per Capita Beginning Retained Earnings	\$0	\$26	\$0
Revenues During FY 22:	\$0	\$1,514,943	\$0
Expenditures During FY 22:	\$0	\$1,686,468	\$0
Per Capita Revenues:	\$0	\$34	\$0
Per Capita Expenses:	\$0	\$33	\$0
Operating Income (loss):	\$0	(\$171,525)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	137.58%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$2,797,083	\$0
Per Capita Ending Retained Earnings:	\$0	\$33	\$0

FISCAL YEAR 2022



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 22:	\$7,866,348	\$9,609,495	\$604,641
Per Capita Debt:	\$148	\$128	\$22
General Obligation Debt over EAV:	0.33%	0.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$1,781,680	\$0
Per Capita Beginning Retained Earnings	\$0	\$26	\$0
Revenues During FY 22:	\$0	\$1,514,943	\$0
Expenditures During FY 22:	\$0	\$1,686,468	\$0
Per Capita Revenues:	\$0	\$34	\$0
Per Capita Expenses:	\$0	\$33	\$0
Operating Income (loss):	\$0	(\$171,525)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	137.58%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$2,797,083	\$0
Per Capita Ending Retained Earnings:	\$0	\$33	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

Local Government Profile

Unit Name:	Hamilton County		
Unit Code:	033/000/00	County:	Hamilton
Fiscal Year End:	11/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$8,922,849		
Equalized Assessed Valuation:	\$171,392,117		
Population:	7,993		
Employees:			
Full Time:	40		
Part Time:	24		
Salaries Paid:	\$1,831,496		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$8,347,026	\$8,081,335	\$6,693,627
Per Capita Beginning Fund Balance:	\$1,044	\$1,360	\$1,143
Revenues During FY 22:	\$11,031,881	\$7,599,522	\$7,273,443
Expenditures During FY 22:	\$9,092,769	\$6,573,615	\$5,760,539
Per Capita Revenues:	\$1,380	\$1,238	\$1,229
Per Capita Expenditures:	\$1,138	\$1,066	\$1,061
Revenues over/under Expenditures:	\$1,939,112	\$1,025,907	\$1,065,703
Ratio of Fund Balance to Expenditures:	113.92%	150.01%	135.05%
Ending Fund Balance for FY 22:	\$10,358,876	\$9,238,136	\$7,326,148
Per Capita Ending Fund Balance:	\$1,296	\$1,564	\$1,306

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:	\$4,771,198	\$6,280,281	\$4,608,579
Total Unrestricted Net Assets:	\$3,823,690	\$2,423,062	\$2,476,937

FISCAL YEAR 2022



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 22:	\$2,741,771	\$296,697	\$58,103
Per Capita Debt:	\$343	\$42	\$10
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 22:	\$0	\$92,407	\$0
Per Capita Beginning Retained Earnings	\$0	\$19	\$0
Revenues During FY 22:	\$0	\$280,276	\$0
Expenditures During FY 22:	\$0	\$287,632	\$0
Per Capita Revenues:	\$0	\$54	\$0
Per Capita Expenses:	\$0	\$57	\$0
Operating Income (loss):	\$0	(\$7,356)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	64.74%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$132,690	\$0
Per Capita Ending Retained Earnings:	\$0	\$25	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Hancock County		
Unit Code:	034/000/00	County:	Hancock
Fiscal Year End:	11/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$15,001,191		
Equalized Assessed Valuation:	\$406,413,386		
Population:	17,244		
Employees:			
Full Time:	104		
Part Time:	64		
Salaries Paid:	\$4,797,519		

Blended Component Units
Number Submitted = 1
Hancock 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 22:	\$10,774,790	\$29,760,479	\$20,674,843
Per Capita Beginning Fund Balance:	\$625	\$728	\$657
Revenues During FY 22:	\$14,717,148	\$36,814,335	\$23,397,751
Expenditures During FY 22:	\$12,079,610	\$30,884,616	\$19,576,846
Per Capita Revenues:	\$853	\$828	\$821
Per Capita Expenditures:	\$701	\$697	\$686
Revenues over/under Expenditures:	\$2,637,538	\$5,929,719	\$3,931,952
Ratio of Fund Balance to Expenditures:	112.19%	124.09%	116.60%
Ending Fund Balance for FY 22:	\$13,552,326	\$35,823,028	\$24,353,401
Per Capita Ending Fund Balance:	\$786	\$858	\$786
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$298,061	\$0
Total Unreserved Funds:	\$0	\$502,164	\$0
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$10,258,663	\$26,289,898	\$16,389,983
Total Unrestricted Net Assets:	\$6,219,086	\$9,272,858	\$7,882,760

FISCAL YEAR 2022



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 22:	\$0	\$9,609,495	\$604,641
Per Capita Debt:	\$0	\$128	\$22
General Obligation Debt over EAV:	0.00%	0.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$1,781,680	\$0
Per Capita Beginning Retained Earnings	\$0	\$26	\$0
Revenues During FY 22:	\$0	\$1,514,943	\$0
Expenditures During FY 22:	\$0	\$1,686,468	\$0
Per Capita Revenues:	\$0	\$34	\$0
Per Capita Expenses:	\$0	\$33	\$0
Operating Income (loss):	\$0	(\$171,525)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	137.58%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$2,797,083	\$0
Per Capita Ending Retained Earnings:	\$0	\$33	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

Local Government Profile

Unit Name:	Henderson County		
Unit Code:	036/000/00	County:	Henderson
Fiscal Year End:	11/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$8,461,457		
Equalized Assessed Valuation:	\$199,838,677		
Population:	6,312		
Employees:			
Full Time:	133		
Part Time:			
Salaries Paid:	\$2,735,538		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$6,178,034	\$8,081,335	\$6,693,627
Per Capita Beginning Fund Balance:	\$979	\$1,360	\$1,143
Revenues During FY 22:	\$8,582,970	\$7,599,522	\$7,273,443
Expenditures During FY 22:	\$7,509,644	\$6,573,615	\$5,760,539
Per Capita Revenues:	\$1,360	\$1,238	\$1,229
Per Capita Expenditures:	\$1,190	\$1,066	\$1,061
Revenues over/under Expenditures:	\$1,073,326	\$1,025,907	\$1,065,703
Ratio of Fund Balance to Expenditures:	97.45%	150.01%	135.05%
Ending Fund Balance for FY 22:	\$7,318,351	\$9,238,136	\$7,326,148
Per Capita Ending Fund Balance:	\$1,159	\$1,564	\$1,306

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,788,038	\$6,280,281	\$4,608,579
Total Unrestricted Net Assets:	\$3,452,218	\$2,423,062	\$2,476,937

FISCAL YEAR 2022



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 22:	\$59,984	\$296,697	\$58,103
Per Capita Debt:	\$10	\$42	\$10
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 22:	\$0	\$92,407	\$0
Per Capita Beginning Retained Earnings	\$0	\$19	\$0
Revenues During FY 22:	\$0	\$280,276	\$0
Expenditures During FY 22:	\$0	\$287,632	\$0
Per Capita Revenues:	\$0	\$54	\$0
Per Capita Expenses:	\$0	\$57	\$0
Operating Income (loss):	\$0	(\$7,356)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	64.74%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$132,690	\$0
Per Capita Ending Retained Earnings:	\$0	\$25	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Henry County		
Unit Code:	037/000/00	County:	Henry
Fiscal Year End:	11/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$48,738,991		
Equalized Assessed Valuation:	\$1,099,767,560		
Population:	49,214		
Employees:			
Full Time:	310		
Part Time:	156		
Salaries Paid:	\$14,133,938		

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$31,435,368	\$29,760,479	\$20,674,843
Per Capita Beginning Fund Balance:	\$639	\$728	\$657
Revenues During FY 22:	\$39,526,013	\$36,814,335	\$23,397,751
Expenditures During FY 22:	\$35,648,944	\$30,884,616	\$19,576,846
Per Capita Revenues:	\$803	\$828	\$821
Per Capita Expenditures:	\$724	\$697	\$686
Revenues over/under Expenditures:	\$3,877,069	\$5,929,719	\$3,931,952
Ratio of Fund Balance to Expenditures:	93.33%	124.09%	116.60%
Ending Fund Balance for FY 22:	\$33,270,383	\$35,823,028	\$24,353,401
Per Capita Ending Fund Balance:	\$676	\$858	\$786

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$298,061	\$0
Total Unreserved Funds:	\$0	\$502,164	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$25,723,732	\$26,289,898	\$16,389,983
Total Unrestricted Net Assets:	\$16,007,780	\$9,272,858	\$7,882,760

FISCAL YEAR 2022



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 22:	\$1,564,072	\$9,609,495	\$604,641
Per Capita Debt:	\$32	\$128	\$22
General Obligation Debt over EAV:	0.00%	0.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$7,032,098	\$1,781,680	\$0
Per Capita Beginning Retained Earnings	\$143	\$26	\$0
Revenues During FY 22:	\$5,703,028	\$1,514,943	\$0
Expenditures During FY 22:	\$5,707,494	\$1,686,468	\$0
Per Capita Revenues:	\$116	\$34	\$0
Per Capita Expenses:	\$116	\$33	\$0
Operating Income (loss):	(\$4,466)	(\$171,525)	\$0
Ratio of Retained Earnings to Expenses:	134.82%	137.58%	0.00%
Ending Retained Earnings for FY 22:	\$7,694,913	\$2,797,083	\$0
Per Capita Ending Retained Earnings:	\$156	\$33	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Iroquois County		
Unit Code:	038/000/00	County:	Iroquois
Fiscal Year End:	11/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$22,258,170		
Equalized Assessed Valuation:	\$669,302,513		
Population:	27,077		
Employees:			
Full Time:	107		
Part Time:	33		
Salaries Paid:	\$6,067,473		

Blended Component Units
Number Submitted = 1
IROQUOIS EMERGENCY SERVICES BOARD

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$20,066,797	\$29,760,479	\$20,674,843
Per Capita Beginning Fund Balance:	\$741	\$728	\$657
Revenues During FY 22:	\$18,395,646	\$36,814,335	\$23,397,751
Expenditures During FY 22:	\$16,439,480	\$30,884,616	\$19,576,846
Per Capita Revenues:	\$679	\$828	\$821
Per Capita Expenditures:	\$607	\$697	\$686
Revenues over/under Expenditures:	\$1,956,166	\$5,929,719	\$3,931,952
Ratio of Fund Balance to Expenditures:	136.88%	124.09%	116.60%
Ending Fund Balance for FY 22:	\$22,501,833	\$35,823,028	\$24,353,401
Per Capita Ending Fund Balance:	\$831	\$858	\$786

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$298,061	\$0
Total Unreserved Funds:	\$0	\$502,164	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$27,608,741	\$26,289,898	\$16,389,983
Total Unrestricted Net Assets:	(\$20,637)	\$9,272,858	\$7,882,760

FISCAL YEAR 2022



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 22:	\$540,869	\$9,609,495	\$604,641
Per Capita Debt:	\$20	\$128	\$22
General Obligation Debt over EAV:	0.00%	0.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$1,685,085	\$1,781,680	\$0
Per Capita Beginning Retained Earnings	\$62	\$26	\$0
Revenues During FY 22:	\$770,714	\$1,514,943	\$0
Expenditures During FY 22:	\$307,741	\$1,686,468	\$0
Per Capita Revenues:	\$28	\$34	\$0
Per Capita Expenses:	\$11	\$33	\$0
Operating Income (loss):	\$462,973	(\$171,525)	\$0
Ratio of Retained Earnings to Expenses:	556.25%	137.58%	0.00%
Ending Retained Earnings for FY 22:	\$1,711,811	\$2,797,083	\$0
Per Capita Ending Retained Earnings:	\$63	\$33	\$0

FISCAL YEAR 2022



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:	11/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$33,620,667		
Equalized Assessed Valuation:	\$221,070,833		
Population:	9,547		
Employees:			
Full Time:	85		
Part Time:	89		
Salaries Paid:	\$5,018,526		

Blended Component Units

Number Submitted = 2
Fiduciary Funds
Health Department

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$22,202,950	\$8,081,335	\$6,693,627
Per Capita Beginning Fund Balance:	\$2,326	\$1,360	\$1,143
Revenues During FY 22:	\$15,876,053	\$7,599,522	\$7,273,443
Expenditures During FY 22:	\$14,877,411	\$6,573,615	\$5,760,539
Per Capita Revenues:	\$1,663	\$1,238	\$1,229
Per Capita Expenditures:	\$1,558	\$1,066	\$1,061
Revenues over/under Expenditures:	\$998,642	\$1,025,907	\$1,065,703
Ratio of Fund Balance to Expenditures:	155.95%	150.01%	135.05%
Ending Fund Balance for FY 22:	\$23,201,592	\$9,238,136	\$7,326,148
Per Capita Ending Fund Balance:	\$2,430	\$1,564	\$1,306

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:	\$17,503,254	\$6,280,281	\$4,608,579
Total Unrestricted Net Assets:	\$5,698,337	\$2,423,062	\$2,476,937

FISCAL YEAR 2022



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 22:	\$0	\$296,697	\$58,103
Per Capita Debt:	\$0	\$42	\$10
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 22:	\$0	\$92,407	\$0
Per Capita Beginning Retained Earnings	\$0	\$19	\$0
Revenues During FY 22:	\$0	\$280,276	\$0
Expenditures During FY 22:	\$0	\$287,632	\$0
Per Capita Revenues:	\$0	\$54	\$0
Per Capita Expenses:	\$0	\$57	\$0
Operating Income (loss):	\$0	(\$7,356)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	64.74%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$132,690	\$0
Per Capita Ending Retained Earnings:	\$0	\$25	\$0

FISCAL YEAR 2022



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:	11/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$20,660,580		
Equalized Assessed Valuation:	\$574,541,346		
Population:	36,877		
Employees:			
Full Time:	146		
Part Time:	23		
Salaries Paid:	\$8,298,812		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$20,921,196	\$29,760,479	\$20,674,843
Per Capita Beginning Fund Balance:	\$567	\$728	\$657
Revenues During FY 22:	\$26,435,786	\$36,814,335	\$23,397,751
Expenditures During FY 22:	\$23,288,905	\$30,884,616	\$19,576,846
Per Capita Revenues:	\$717	\$828	\$821
Per Capita Expenditures:	\$632	\$697	\$686
Revenues over/under Expenditures:	\$3,146,881	\$5,929,719	\$3,931,952
Ratio of Fund Balance to Expenditures:	99.54%	124.09%	116.60%
Ending Fund Balance for FY 22:	\$23,180,730	\$35,823,028	\$24,353,401
Per Capita Ending Fund Balance:	\$629	\$858	\$786

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$298,061	\$0
Total Unreserved Funds:	\$0	\$502,164	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$21,689,635	\$26,289,898	\$16,389,983
Total Unrestricted Net Assets:	\$2,281,376	\$9,272,858	\$7,882,760

FISCAL YEAR 2022



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 22:	\$8,922,313	\$9,609,495	\$604,641
Per Capita Debt:	\$242	\$128	\$22
General Obligation Debt over EAV:	0.00%	0.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$1,781,680	\$0
Per Capita Beginning Retained Earnings	\$0	\$26	\$0
Revenues During FY 22:	\$0	\$1,514,943	\$0
Expenditures During FY 22:	\$0	\$1,686,468	\$0
Per Capita Revenues:	\$0	\$34	\$0
Per Capita Expenses:	\$0	\$33	\$0
Operating Income (loss):	\$0	(\$171,525)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	137.58%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$2,797,083	\$0
Per Capita Ending Retained Earnings:	\$0	\$33	\$0

FISCAL YEAR 2022



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:	11/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$18,699,383		
Equalized Assessed Valuation:	\$430,310,541		
Population:	21,246		
Employees:			
Full Time:	97		
Part Time:	34		
Salaries Paid:	\$4,986,622		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$18,735,269	\$29,760,479	\$20,674,843
Per Capita Beginning Fund Balance:	\$882	\$728	\$657
Revenues During FY 22:	\$15,627,636	\$36,814,335	\$23,397,751
Expenditures During FY 22:	\$11,761,143	\$30,884,616	\$19,576,846
Per Capita Revenues:	\$736	\$828	\$821
Per Capita Expenditures:	\$554	\$697	\$686
Revenues over/under Expenditures:	\$3,866,493	\$5,929,719	\$3,931,952
Ratio of Fund Balance to Expenditures:	174.54%	124.09%	116.60%
Ending Fund Balance for FY 22:	\$20,528,187	\$35,823,028	\$24,353,401
Per Capita Ending Fund Balance:	\$966	\$858	\$786

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$298,061	\$0
Total Unreserved Funds:	\$0	\$502,164	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$8,767,732	\$26,289,898	\$16,389,983
Total Unrestricted Net Assets:	\$13,758,722	\$9,272,858	\$7,882,760

FISCAL YEAR 2022



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 22:	\$4,340,000	\$9,609,495	\$604,641
Per Capita Debt:	\$204	\$128	\$22
General Obligation Debt over EAV:	0.00%	0.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$1,781,680	\$0
Per Capita Beginning Retained Earnings	\$0	\$26	\$0
Revenues During FY 22:	\$0	\$1,514,943	\$0
Expenditures During FY 22:	\$0	\$1,686,468	\$0
Per Capita Revenues:	\$0	\$34	\$0
Per Capita Expenses:	\$0	\$33	\$0
Operating Income (loss):	\$0	(\$171,525)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	137.58%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$2,797,083	\$0
Per Capita Ending Retained Earnings:	\$0	\$33	\$0

FISCAL YEAR 2022



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:	11/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$33,343,382		
Equalized Assessed Valuation:	\$805,494,196		
Population:	21,758		
Employees:			
Full Time:	115		
Part Time:	15		
Salaries Paid:	\$7,081,403		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$23,748,060	\$29,760,479	\$20,674,843
Per Capita Beginning Fund Balance:	\$1,091	\$728	\$657
Revenues During FY 22:	\$23,983,648	\$36,814,335	\$23,397,751
Expenditures During FY 22:	\$19,699,295	\$30,884,616	\$19,576,846
Per Capita Revenues:	\$1,102	\$828	\$821
Per Capita Expenditures:	\$905	\$697	\$686
Revenues over/under Expenditures:	\$4,284,353	\$5,929,719	\$3,931,952
Ratio of Fund Balance to Expenditures:	137.48%	124.09%	116.60%
Ending Fund Balance for FY 22:	\$27,082,384	\$35,823,028	\$24,353,401
Per Capita Ending Fund Balance:	\$1,245	\$858	\$786

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$298,061	\$0
Total Unreserved Funds:	\$0	\$502,164	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$20,175,371	\$26,289,898	\$16,389,983
Total Unrestricted Net Assets:	\$8,377,036	\$9,272,858	\$7,882,760

FISCAL YEAR 2022



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 22:	\$0	\$9,609,495	\$604,641
Per Capita Debt:	\$0	\$128	\$22
General Obligation Debt over EAV:	0.00%	0.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$1,781,680	\$0
Per Capita Beginning Retained Earnings	\$0	\$26	\$0
Revenues During FY 22:	\$0	\$1,514,943	\$0
Expenditures During FY 22:	\$0	\$1,686,468	\$0
Per Capita Revenues:	\$0	\$34	\$0
Per Capita Expenses:	\$0	\$33	\$0
Operating Income (loss):	\$0	(\$171,525)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	137.58%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$2,797,083	\$0
Per Capita Ending Retained Earnings:	\$0	\$33	\$0

FISCAL YEAR 2022



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:	11/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,832,691,473		
Equalized Assessed Valuation:	\$16,622,103,008		
Population:	514,182		
Employees:			
Full Time:	1,187		
Part Time:	1,410		
Salaries Paid:	\$81,862,055		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$266,204,074	\$261,361,653	\$278,224,977
Per Capita Beginning Fund Balance:	\$518	\$459	\$460
Revenues During FY 22:	\$244,385,727	\$357,284,046	\$340,929,876
Expenditures During FY 22:	\$201,411,331	\$290,928,530	\$272,566,473
Per Capita Revenues:	\$475	\$634	\$609
Per Capita Expenditures:	\$392	\$516	\$509
Revenues over/under Expenditures:	\$42,974,396	\$66,355,520	\$67,450,434
Ratio of Fund Balance to Expenditures:	150.12%	107.82%	104.41%
Ending Fund Balance for FY 22:	\$302,362,204	\$308,732,319	\$327,144,418
Per Capita Ending Fund Balance:	\$588	\$547	\$560

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:	\$201,477,219	\$250,679,044	\$225,769,897
Total Unrestricted Net Assets:	\$133,970,913	\$47,780,710	\$62,210,195

FISCAL YEAR 2022



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 22:	\$195,545,412	\$202,706,285	\$192,229,673
Per Capita Debt:	\$380	\$344	\$341
General Obligation Debt over EAV:	0.65%	0.43%	0.19%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$8,054,993	\$80,671,356	\$30,396,145
Per Capita Beginning Retained Earnings	\$16	\$126	\$65
Revenues During FY 22:	\$41,133	\$18,576,990	\$13,365,925
Expenditures During FY 22:	\$197,868	\$17,154,242	\$16,369,825
Per Capita Revenues:	\$0	\$33	\$38
Per Capita Expenses:	\$0	\$34	\$39
Operating Income (loss):	(\$156,735)	\$1,422,747	(\$78,368)
Ratio of Retained Earnings to Expenses:	4,021.61%	923.35%	389.76%
Ending Retained Earnings for FY 22:	\$7,957,470	\$82,914,416	\$29,954,385
Per Capita Ending Retained Earnings:	\$15	\$128	\$68

FISCAL YEAR 2022



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:	11/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$306,611,802		
Equalized Assessed Valuation:	\$2,618,132,881		
Population:	106,074		
Employees:			
	Full Time:	523	
	Part Time:	148	
	Salaries Paid:	\$32,227,615	

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 22:	\$36,554,513	\$29,760,479	\$20,674,843
Per Capita Beginning Fund Balance:	\$345	\$728	\$657
Revenues During FY 22:	\$75,721,034	\$36,814,335	\$23,397,751
Expenditures During FY 22:	\$66,782,777	\$30,884,616	\$19,576,846
Per Capita Revenues:	\$714	\$828	\$821
Per Capita Expenditures:	\$630	\$697	\$686
Revenues over/under Expenditures:	\$8,938,257	\$5,929,719	\$3,931,952
Ratio of Fund Balance to Expenditures:	68.30%	124.09%	116.60%
Ending Fund Balance for FY 22:	\$45,610,632	\$35,823,028	\$24,353,401
Per Capita Ending Fund Balance:	\$430	\$858	\$786

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$298,061	\$0
Total Unreserved Funds:	\$0	\$502,164	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$36,231,647	\$26,289,898	\$16,389,983
Total Unrestricted Net Assets:	(\$1,539,111)	\$9,272,858	\$7,882,760

FISCAL YEAR 2022



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 22:	\$17,898,889	\$9,609,495	\$604,641
Per Capita Debt:	\$169	\$128	\$22
General Obligation Debt over EAV:	0.25%	0.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$10,218,807	\$1,781,680	\$0
Per Capita Beginning Retained Earnings	\$96	\$26	\$0
Revenues During FY 22:	\$6,478,123	\$1,514,943	\$0
Expenditures During FY 22:	\$4,281,244	\$1,686,468	\$0
Per Capita Revenues:	\$61	\$34	\$0
Per Capita Expenses:	\$40	\$33	\$0
Operating Income (loss):	\$2,196,879	(\$171,525)	\$0
Ratio of Retained Earnings to Expenses:	290.00%	137.58%	0.00%
Ending Retained Earnings for FY 22:	\$12,415,686	\$2,797,083	\$0
Per Capita Ending Retained Earnings:	\$117	\$33	\$0

FISCAL YEAR 2022



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:	11/30/2022
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$104,074,859
Equalized Assessed Valuation:	\$3,781,079,971
Population:	128,990
Employees:	
Full Time:	342
Part Time:	119
Salaries Paid:	\$23,538,146

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$71,915,262	\$29,760,479	\$20,674,843
Per Capita Beginning Fund Balance:	\$558	\$728	\$657
Revenues During FY 22:	\$93,257,277	\$36,814,335	\$23,397,751
Expenditures During FY 22:	\$65,273,562	\$30,884,616	\$19,576,846
Per Capita Revenues:	\$723	\$828	\$821
Per Capita Expenditures:	\$506	\$697	\$686
Revenues over/under Expenditures:	\$27,983,715	\$5,929,719	\$3,931,952
Ratio of Fund Balance to Expenditures:	144.12%	124.09%	116.60%
Ending Fund Balance for FY 22:	\$94,070,566	\$35,823,028	\$24,353,401
Per Capita Ending Fund Balance:	\$729	\$858	\$786

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$298,061	\$0
Total Unreserved Funds:	\$0	\$502,164	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$73,744,291	\$26,289,898	\$16,389,983
Total Unrestricted Net Assets:	\$28,395,538	\$9,272,858	\$7,882,760

FISCAL YEAR 2022



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 22:	\$17,380,000	\$9,609,495	\$604,641
Per Capita Debt:	\$135	\$128	\$22
General Obligation Debt over EAV:	0.46%	0.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$1,781,680	\$0
Per Capita Beginning Retained Earnings	\$0	\$26	\$0
Revenues During FY 22:	\$0	\$1,514,943	\$0
Expenditures During FY 22:	\$0	\$1,686,468	\$0
Per Capita Revenues:	\$0	\$34	\$0
Per Capita Expenses:	\$0	\$33	\$0
Operating Income (loss):	\$0	(\$171,525)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	137.58%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$2,797,083	\$0
Per Capita Ending Retained Earnings:	\$0	\$33	\$0

FISCAL YEAR 2022



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:	11/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$77,550,016		
Equalized Assessed Valuation:	\$916,377,964		
Population:	48,640		
Employees:			
	Full Time:	302	
	Part Time:	81	
	Salaries Paid:	\$17,364,170	

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 22:	\$34,434,084	\$29,760,479	\$20,674,843
Per Capita Beginning Fund Balance:	\$708	\$728	\$657
Revenues During FY 22:	\$44,687,876	\$36,814,335	\$23,397,751
Expenditures During FY 22:	\$42,342,917	\$30,884,616	\$19,576,846
Per Capita Revenues:	\$919	\$828	\$821
Per Capita Expenditures:	\$871	\$697	\$686
Revenues over/under Expenditures:	\$2,344,959	\$5,929,719	\$3,931,952
Ratio of Fund Balance to Expenditures:	88.77%	124.09%	116.60%
Ending Fund Balance for FY 22:	\$37,586,427	\$35,823,028	\$24,353,401
Per Capita Ending Fund Balance:	\$773	\$858	\$786

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$298,061	\$0
Total Unreserved Funds:	\$0	\$502,164	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$32,693,999	\$26,289,898	\$16,389,983
Total Unrestricted Net Assets:	\$11,725,252	\$9,272,858	\$7,882,760

FISCAL YEAR 2022



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 22:	\$6,144,367	\$9,609,495	\$604,641
Per Capita Debt:	\$126	\$128	\$22
General Obligation Debt over EAV:	0.28%	0.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$9,917,038	\$1,781,680	\$0
Per Capita Beginning Retained Earnings	\$204	\$26	\$0
Revenues During FY 22:	\$9,706,106	\$1,514,943	\$0
Expenditures During FY 22:	\$9,805,752	\$1,686,468	\$0
Per Capita Revenues:	\$200	\$34	\$0
Per Capita Expenses:	\$202	\$33	\$0
Operating Income (loss):	(\$99,646)	(\$171,525)	\$0
Ratio of Retained Earnings to Expenses:	109.07%	137.58%	0.00%
Ending Retained Earnings for FY 22:	\$10,695,118	\$2,797,083	\$0
Per Capita Ending Retained Earnings:	\$220	\$33	\$0

FISCAL YEAR 2022



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:	11/30/2022
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$672,411,193
Equalized Assessed Valuation:	\$26,112,110,621
Population:	709,150
Employees:	
Full Time:	2,422
Part Time:	162
Salaries Paid:	\$177,613,457

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 22:	\$433,731,019	\$261,361,653	\$278,224,977
Per Capita Beginning Fund Balance:	\$612	\$459	\$460
Revenues During FY 22:	\$497,680,162	\$357,284,046	\$340,929,876
Expenditures During FY 22:	\$422,401,090	\$290,928,530	\$272,566,473
Per Capita Revenues:	\$702	\$634	\$609
Per Capita Expenditures:	\$596	\$516	\$509
Revenues over/under Expenditures:	\$75,279,072	\$66,355,520	\$67,450,434
Ratio of Fund Balance to Expenditures:	116.80%	107.82%	104.41%
Ending Fund Balance for FY 22:	\$493,350,888	\$308,732,319	\$327,144,418
Per Capita Ending Fund Balance:	\$696	\$547	\$560

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:	\$440,901,476	\$250,679,044	\$225,769,897
Total Unrestricted Net Assets:	\$33,316,801	\$47,780,710	\$62,210,195

FISCAL YEAR 2022



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 22:	\$214,132,104	\$202,706,285	\$192,229,673
Per Capita Debt:	\$302	\$344	\$341
General Obligation Debt over EAV:	0.00%	0.43%	0.19%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$312,950,956	\$80,671,356	\$30,396,145
Per Capita Beginning Retained Earnings	\$441	\$126	\$65
Revenues During FY 22:	\$53,319,023	\$18,576,990	\$13,365,925
Expenditures During FY 22:	\$44,697,316	\$17,154,242	\$16,369,825
Per Capita Revenues:	\$75	\$33	\$38
Per Capita Expenses:	\$63	\$34	\$39
Operating Income (loss):	\$8,621,707	\$1,422,747	(\$78,368)
Ratio of Retained Earnings to Expenses:	719.45%	923.35%	389.76%
Ending Retained Earnings for FY 22:	\$321,572,663	\$82,914,416	\$29,954,385
Per Capita Ending Retained Earnings:	\$453	\$128	\$68

FISCAL YEAR 2022



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:	11/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$8,882,176		
Equalized Assessed Valuation:	\$175,388,236		
Population:	15,152		
Employees:			
Full Time:	67		
Part Time:	24		
Salaries Paid:	\$3,339,063		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$10,024,002	\$29,760,479	\$20,674,843
Per Capita Beginning Fund Balance:	\$662	\$728	\$657
Revenues During FY 22:	\$11,308,782	\$36,814,335	\$23,397,751
Expenditures During FY 22:	\$9,659,200	\$30,884,616	\$19,576,846
Per Capita Revenues:	\$746	\$828	\$821
Per Capita Expenditures:	\$637	\$697	\$686
Revenues over/under Expenditures:	\$1,649,582	\$5,929,719	\$3,931,952
Ratio of Fund Balance to Expenditures:	120.85%	124.09%	116.60%
Ending Fund Balance for FY 22:	\$11,673,584	\$35,823,028	\$24,353,401
Per Capita Ending Fund Balance:	\$770	\$858	\$786

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$298,061	\$0
Total Unreserved Funds:	\$0	\$502,164	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$8,199,683	\$26,289,898	\$16,389,983
Total Unrestricted Net Assets:	\$3,473,901	\$9,272,858	\$7,882,760

FISCAL YEAR 2022



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 22:	\$0	\$9,609,495	\$604,641
Per Capita Debt:	\$0	\$128	\$22
General Obligation Debt over EAV:	0.00%	0.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$1,782,537	\$1,781,680	\$0
Per Capita Beginning Retained Earnings	\$118	\$26	\$0
Revenues During FY 22:	\$446,034	\$1,514,943	\$0
Expenditures During FY 22:	\$192,836	\$1,686,468	\$0
Per Capita Revenues:	\$29	\$34	\$0
Per Capita Expenses:	\$13	\$33	\$0
Operating Income (loss):	\$253,198	(\$171,525)	\$0
Ratio of Retained Earnings to Expenses:	1,055.68%	137.58%	0.00%
Ending Retained Earnings for FY 22:	\$2,035,735	\$2,797,083	\$0
Per Capita Ending Retained Earnings:	\$134	\$33	\$0

FISCAL YEAR 2022



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:	11/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$43,320,692		
Equalized Assessed Valuation:	\$896,294,573		
Population:	34,049		
Employees:			
Full Time:	160		
Part Time:	34		
Salaries Paid:	\$9,078,279		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$27,669,657	\$29,760,479	\$20,674,843
Per Capita Beginning Fund Balance:	\$813	\$728	\$657
Revenues During FY 22:	\$36,144,030	\$36,814,335	\$23,397,751
Expenditures During FY 22:	\$31,683,880	\$30,884,616	\$19,576,846
Per Capita Revenues:	\$1,062	\$828	\$821
Per Capita Expenditures:	\$931	\$697	\$686
Revenues over/under Expenditures:	\$4,460,150	\$5,929,719	\$3,931,952
Ratio of Fund Balance to Expenditures:	104.82%	124.09%	116.60%
Ending Fund Balance for FY 22:	\$33,212,609	\$35,823,028	\$24,353,401
Per Capita Ending Fund Balance:	\$975	\$858	\$786

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$298,061	\$0
Total Unreserved Funds:	\$0	\$502,164	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$19,867,661	\$26,289,898	\$16,389,983
Total Unrestricted Net Assets:	\$11,320,770	\$9,272,858	\$7,882,760

FISCAL YEAR 2022



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 22:	\$11,185,727	\$9,609,495	\$604,641
Per Capita Debt:	\$329	\$128	\$22
General Obligation Debt over EAV:	1.25%	0.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$1,781,680	\$0
Per Capita Beginning Retained Earnings	\$0	\$26	\$0
Revenues During FY 22:	\$0	\$1,514,943	\$0
Expenditures During FY 22:	\$0	\$1,686,468	\$0
Per Capita Revenues:	\$0	\$34	\$0
Per Capita Expenses:	\$0	\$33	\$0
Operating Income (loss):	\$0	(\$171,525)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	137.58%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$2,797,083	\$0
Per Capita Ending Retained Earnings:	\$0	\$33	\$0

FISCAL YEAR 2022



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:	11/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$39,648,710		
Equalized Assessed Valuation:	\$857,712,811		
Population:	35,648		
Employees:			
Full Time:	169		
Part Time:	108		
Salaries Paid:	\$10,784,747		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$49,313,008	\$29,760,479	\$20,674,843
Per Capita Beginning Fund Balance:	\$1,383	\$728	\$657
Revenues During FY 22:	\$34,371,285	\$36,814,335	\$23,397,751
Expenditures During FY 22:	\$30,056,738	\$30,884,616	\$19,576,846
Per Capita Revenues:	\$964	\$828	\$821
Per Capita Expenditures:	\$843	\$697	\$686
Revenues over/under Expenditures:	\$4,314,547	\$5,929,719	\$3,931,952
Ratio of Fund Balance to Expenditures:	178.42%	124.09%	116.60%
Ending Fund Balance for FY 22:	\$53,627,555	\$35,823,028	\$24,353,401
Per Capita Ending Fund Balance:	\$1,504	\$858	\$786

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$298,061	\$0
Total Unreserved Funds:	\$0	\$502,164	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$11,673,910	\$26,289,898	\$16,389,983
Total Unrestricted Net Assets:	\$43,645,949	\$9,272,858	\$7,882,760

FISCAL YEAR 2022



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 22:	\$543,795	\$9,609,495	\$604,641
Per Capita Debt:	\$15	\$128	\$22
General Obligation Debt over EAV:	0.00%	0.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$1,781,680	\$0
Per Capita Beginning Retained Earnings	\$0	\$26	\$0
Revenues During FY 22:	\$0	\$1,514,943	\$0
Expenditures During FY 22:	\$0	\$1,686,468	\$0
Per Capita Revenues:	\$0	\$34	\$0
Per Capita Expenses:	\$0	\$33	\$0
Operating Income (loss):	\$0	(\$171,525)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	137.58%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$2,797,083	\$0
Per Capita Ending Retained Earnings:	\$0	\$33	\$0

FISCAL YEAR 2022



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:	11/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$37,576,379		
Equalized Assessed Valuation:	\$666,874,413		
Population:	27,992		
Employees:			
Full Time:		128	
Part Time:		38	
Salaries Paid:		\$6,306,534	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$27,511,281	\$29,760,479	\$20,674,843
Per Capita Beginning Fund Balance:	\$983	\$728	\$657
Revenues During FY 22:	\$21,026,342	\$36,814,335	\$23,397,751
Expenditures During FY 22:	\$21,080,274	\$30,884,616	\$19,576,846
Per Capita Revenues:	\$751	\$828	\$821
Per Capita Expenditures:	\$753	\$697	\$686
Revenues over/under Expenditures:	(\$53,932)	\$5,929,719	\$3,931,952
Ratio of Fund Balance to Expenditures:	123.93%	124.09%	116.60%
Ending Fund Balance for FY 22:	\$26,124,436	\$35,823,028	\$24,353,401
Per Capita Ending Fund Balance:	\$933	\$858	\$786

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$298,061	\$0
Total Unreserved Funds:	\$0	\$502,164	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$13,011,360	\$26,289,898	\$16,389,983
Total Unrestricted Net Assets:	\$8,256,533	\$9,272,858	\$7,882,760

FISCAL YEAR 2022



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 22:	\$11,065,137	\$9,609,495	\$604,641
Per Capita Debt:	\$395	\$128	\$22
General Obligation Debt over EAV:	0.00%	0.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$1,781,680	\$0
Per Capita Beginning Retained Earnings	\$0	\$26	\$0
Revenues During FY 22:	\$0	\$1,514,943	\$0
Expenditures During FY 22:	\$0	\$1,686,468	\$0
Per Capita Revenues:	\$0	\$34	\$0
Per Capita Expenses:	\$0	\$33	\$0
Operating Income (loss):	\$0	(\$171,525)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	137.58%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$2,797,083	\$0
Per Capita Ending Retained Earnings:	\$0	\$33	\$0

FISCAL YEAR 2022



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:	11/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$87,075,315		
Equalized Assessed Valuation:	\$1,764,519,627		
Population:	102,135		
Employees:			
Full Time:	472		
Part Time:	180		
Salaries Paid:	\$25,481,334		

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 22:	\$47,983,646	\$29,760,479	\$20,674,843
Per Capita Beginning Fund Balance:	\$470	\$728	\$657
Revenues During FY 22:	\$83,321,362	\$36,814,335	\$23,397,751
Expenditures During FY 22:	\$62,893,896	\$30,884,616	\$19,576,846
Per Capita Revenues:	\$816	\$828	\$821
Per Capita Expenditures:	\$616	\$697	\$686
Revenues over/under Expenditures:	\$20,427,466	\$5,929,719	\$3,931,952
Ratio of Fund Balance to Expenditures:	108.61%	124.09%	116.60%
Ending Fund Balance for FY 22:	\$68,311,882	\$35,823,028	\$24,353,401
Per Capita Ending Fund Balance:	\$669	\$858	\$786

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$298,061	\$0
Total Unreserved Funds:	\$0	\$502,164	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$43,170,108	\$26,289,898	\$16,389,983
Total Unrestricted Net Assets:	\$24,963,262	\$9,272,858	\$7,882,760

FISCAL YEAR 2022



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 22:	\$356,818	\$9,609,495	\$604,641
Per Capita Debt:	\$3	\$128	\$22
General Obligation Debt over EAV:	0.00%	0.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$4,145,044	\$1,781,680	\$0
Per Capita Beginning Retained Earnings	\$41	\$26	\$0
Revenues During FY 22:	\$5,027,317	\$1,514,943	\$0
Expenditures During FY 22:	\$5,024,640	\$1,686,468	\$0
Per Capita Revenues:	\$49	\$34	\$0
Per Capita Expenses:	\$49	\$33	\$0
Operating Income (loss):	\$2,677	(\$171,525)	\$0
Ratio of Retained Earnings to Expenses:	82.55%	137.58%	0.00%
Ending Retained Earnings for FY 22:	\$4,147,721	\$2,797,083	\$0
Per Capita Ending Retained Earnings:	\$41	\$33	\$0

FISCAL YEAR 2022



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:	8/31/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$48,284,100		
Equalized Assessed Valuation:	\$709,012,996		
Population:	44,245		
Employees:			
Full Time:	224		
Part Time:	79		
Salaries Paid:	\$13,521,193		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$26,074,370	\$29,760,479	\$20,674,843
Per Capita Beginning Fund Balance:	\$589	\$728	\$657
Revenues During FY 22:	\$24,614,347	\$36,814,335	\$23,397,751
Expenditures During FY 22:	\$15,914,709	\$30,884,616	\$19,576,846
Per Capita Revenues:	\$556	\$828	\$821
Per Capita Expenditures:	\$360	\$697	\$686
Revenues over/under Expenditures:	\$8,699,638	\$5,929,719	\$3,931,952
Ratio of Fund Balance to Expenditures:	218.50%	124.09%	116.60%
Ending Fund Balance for FY 22:	\$34,774,008	\$35,823,028	\$24,353,401
Per Capita Ending Fund Balance:	\$786	\$858	\$786

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$298,061	\$0
Total Unreserved Funds:	\$0	\$502,164	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$15,997,538	\$26,289,898	\$16,389,983
Total Unrestricted Net Assets:	\$18,776,470	\$9,272,858	\$7,882,760

FISCAL YEAR 2022



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 22:	\$425,000	\$9,609,495	\$604,641
Per Capita Debt:	\$10	\$128	\$22
General Obligation Debt over EAV:	0.00%	0.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$1,781,680	\$0
Per Capita Beginning Retained Earnings	\$0	\$26	\$0
Revenues During FY 22:	\$0	\$1,514,943	\$0
Expenditures During FY 22:	\$0	\$1,686,468	\$0
Per Capita Revenues:	\$0	\$34	\$0
Per Capita Expenses:	\$0	\$33	\$0
Operating Income (loss):	\$0	(\$171,525)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	137.58%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$2,797,083	\$0
Per Capita Ending Retained Earnings:	\$0	\$33	\$0

FISCAL YEAR 2022



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:	11/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$230,684,036		
Equalized Assessed Valuation:	\$6,373,687,340		
Population:	263,864		
Employees:			
Full Time:	773		
Part Time:	115		
Salaries Paid:	\$54,468,387		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$164,063,631	\$29,760,479	\$20,674,843
Per Capita Beginning Fund Balance:	\$622	\$728	\$657
Revenues During FY 22:	\$142,317,127	\$36,814,335	\$23,397,751
Expenditures During FY 22:	\$121,430,523	\$30,884,616	\$19,576,846
Per Capita Revenues:	\$539	\$828	\$821
Per Capita Expenditures:	\$460	\$697	\$686
Revenues over/under Expenditures:	\$20,886,604	\$5,929,719	\$3,931,952
Ratio of Fund Balance to Expenditures:	149.21%	124.09%	116.60%
Ending Fund Balance for FY 22:	\$181,189,036	\$35,823,028	\$24,353,401
Per Capita Ending Fund Balance:	\$687	\$858	\$786

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$298,061	\$0
Total Unreserved Funds:	\$0	\$502,164	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$136,965,609	\$26,289,898	\$16,389,983
Total Unrestricted Net Assets:	\$58,678,223	\$9,272,858	\$7,882,760

FISCAL YEAR 2022



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 22:	\$1,244,000	\$9,609,495	\$604,641
Per Capita Debt:	\$5	\$128	\$22
General Obligation Debt over EAV:	0.00%	0.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$27,235,534	\$1,781,680	\$0
Per Capita Beginning Retained Earnings	\$103	\$26	\$0
Revenues During FY 22:	\$3,205,533	\$1,514,943	\$0
Expenditures During FY 22:	\$2,108,572	\$1,686,468	\$0
Per Capita Revenues:	\$12	\$34	\$0
Per Capita Expenses:	\$8	\$33	\$0
Operating Income (loss):	\$1,096,961	(\$171,525)	\$0
Ratio of Retained Earnings to Expenses:	1,343.28%	137.58%	0.00%
Ending Retained Earnings for FY 22:	\$28,324,100	\$2,797,083	\$0
Per Capita Ending Retained Earnings:	\$107	\$33	\$0

FISCAL YEAR 2022



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:	11/30/2022
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$10,781,781
Equalized Assessed Valuation:	\$304,444,773
Population:	11,742
Employees:	
Full Time:	44
Part Time:	40
Salaries Paid:	\$2,928,962

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$9,696,616	\$29,760,479	\$20,674,843
Per Capita Beginning Fund Balance:	\$826	\$728	\$657
Revenues During FY 22:	\$11,490,829	\$36,814,335	\$23,397,751
Expenditures During FY 22:	\$9,030,983	\$30,884,616	\$19,576,846
Per Capita Revenues:	\$979	\$828	\$821
Per Capita Expenditures:	\$769	\$697	\$686
Revenues over/under Expenditures:	\$2,459,846	\$5,929,719	\$3,931,952
Ratio of Fund Balance to Expenditures:	134.61%	124.09%	116.60%
Ending Fund Balance for FY 22:	\$12,156,462	\$35,823,028	\$24,353,401
Per Capita Ending Fund Balance:	\$1,035	\$858	\$786

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$298,061	\$0
Total Unreserved Funds:	\$0	\$502,164	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,282,434	\$26,289,898	\$16,389,983
Total Unrestricted Net Assets:	\$5,628,946	\$9,272,858	\$7,882,760

FISCAL YEAR 2022



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 22:	\$195,170	\$9,609,495	\$604,641
Per Capita Debt:	\$17	\$128	\$22
General Obligation Debt over EAV:	0.00%	0.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$1,781,680	\$0
Per Capita Beginning Retained Earnings	\$0	\$26	\$0
Revenues During FY 22:	\$0	\$1,514,943	\$0
Expenditures During FY 22:	\$0	\$1,686,468	\$0
Per Capita Revenues:	\$0	\$34	\$0
Per Capita Expenses:	\$0	\$33	\$0
Operating Income (loss):	\$0	(\$171,525)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	137.58%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$2,797,083	\$0
Per Capita Ending Retained Earnings:	\$0	\$33	\$0

FISCAL YEAR 2022



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:	11/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$15,514,540		
Equalized Assessed Valuation:	\$245,196,516		
Population:	12,748		
Employees:			
	Full Time:	57	
	Part Time:	62	
	Salaries Paid:	\$4,618,974	

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 22:	\$13,116,072	\$29,760,479	\$20,674,843
Per Capita Beginning Fund Balance:	\$1,029	\$728	\$657
Revenues During FY 22:	\$13,851,955	\$36,814,335	\$23,397,751
Expenditures During FY 22:	\$12,148,656	\$30,884,616	\$19,576,846
Per Capita Revenues:	\$1,087	\$828	\$821
Per Capita Expenditures:	\$953	\$697	\$686
Revenues over/under Expenditures:	\$1,703,299	\$5,929,719	\$3,931,952
Ratio of Fund Balance to Expenditures:	121.98%	124.09%	116.60%
Ending Fund Balance for FY 22:	\$14,819,371	\$35,823,028	\$24,353,401
Per Capita Ending Fund Balance:	\$1,162	\$858	\$786

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$298,061	\$0
Total Unreserved Funds:	\$0	\$502,164	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$8,434,904	\$26,289,898	\$16,389,983
Total Unrestricted Net Assets:	\$274,436	\$9,272,858	\$7,882,760

FISCAL YEAR 2022



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 22:	\$163,766	\$9,609,495	\$604,641
Per Capita Debt:	\$13	\$128	\$22
General Obligation Debt over EAV:	0.00%	0.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$465,143	\$1,781,680	\$0
Per Capita Beginning Retained Earnings	\$36	\$26	\$0
Revenues During FY 22:	\$375,032	\$1,514,943	\$0
Expenditures During FY 22:	\$403,176	\$1,686,468	\$0
Per Capita Revenues:	\$29	\$34	\$0
Per Capita Expenses:	\$32	\$33	\$0
Operating Income (loss):	(\$28,144)	(\$171,525)	\$0
Ratio of Retained Earnings to Expenses:	108.39%	137.58%	0.00%
Ending Retained Earnings for FY 22:	\$436,999	\$2,797,083	\$0
Per Capita Ending Retained Earnings:	\$34	\$33	\$0

FISCAL YEAR 2022



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:	12/31/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$10,013,978		
Equalized Assessed Valuation:	\$190,913,540		
Population:	13,896		
Employees:			
Full Time:	68		
Part Time:	13		
Salaries Paid:	\$3,676,125		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$13,513,971	\$29,760,479	\$20,674,843
Per Capita Beginning Fund Balance:	\$973	\$728	\$657
Revenues During FY 22:	\$13,442,412	\$36,814,335	\$23,397,751
Expenditures During FY 22:	\$10,295,254	\$30,884,616	\$19,576,846
Per Capita Revenues:	\$967	\$828	\$821
Per Capita Expenditures:	\$741	\$697	\$686
Revenues over/under Expenditures:	\$3,147,158	\$5,929,719	\$3,931,952
Ratio of Fund Balance to Expenditures:	161.83%	124.09%	116.60%
Ending Fund Balance for FY 22:	\$16,660,831	\$35,823,028	\$24,353,401
Per Capita Ending Fund Balance:	\$1,199	\$858	\$786

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$298,061	\$0
Total Unreserved Funds:	\$0	\$502,164	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,900,821	\$26,289,898	\$16,389,983
Total Unrestricted Net Assets:	\$12,760,010	\$9,272,858	\$7,882,760

FISCAL YEAR 2022



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 22:	\$1,365,000	\$9,609,495	\$604,641
Per Capita Debt:	\$98	\$128	\$22
General Obligation Debt over EAV:	0.71%	0.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$1,781,680	\$0
Per Capita Beginning Retained Earnings	\$0	\$26	\$0
Revenues During FY 22:	\$0	\$1,514,943	\$0
Expenditures During FY 22:	\$0	\$1,686,468	\$0
Per Capita Revenues:	\$0	\$34	\$0
Per Capita Expenses:	\$0	\$33	\$0
Operating Income (loss):	\$0	(\$171,525)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	137.58%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$2,797,083	\$0
Per Capita Ending Retained Earnings:	\$0	\$33	\$0

FISCAL YEAR 2022



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:	11/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$245,399,362		
Equalized Assessed Valuation:	\$9,577,523,179		
Population:	311,747		
Employees:			
Full Time:	1,073		
Part Time:	171		
Salaries Paid:	\$71,244,051		

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 22:	\$141,339,135	\$261,361,653	\$278,224,977
Per Capita Beginning Fund Balance:	\$453	\$459	\$460
Revenues During FY 22:	\$180,909,448	\$357,284,046	\$340,929,876
Expenditures During FY 22:	\$163,495,499	\$290,928,530	\$272,566,473
Per Capita Revenues:	\$580	\$634	\$609
Per Capita Expenditures:	\$524	\$516	\$509
Revenues over/under Expenditures:	\$17,413,949	\$66,355,520	\$67,450,434
Ratio of Fund Balance to Expenditures:	95.47%	107.82%	104.41%
Ending Fund Balance for FY 22:	\$156,097,027	\$308,732,319	\$327,144,418
Per Capita Ending Fund Balance:	\$501	\$547	\$560

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:	\$141,034,712	\$250,679,044	\$225,769,897
Total Unrestricted Net Assets:	(\$13,756,205)	\$47,780,710	\$62,210,195

FISCAL YEAR 2022



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 22:	\$11,201,311	\$202,706,285	\$192,229,673
Per Capita Debt:	\$36	\$344	\$341
General Obligation Debt over EAV:	0.00%	0.43%	0.19%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$52,737,297	\$80,671,356	\$30,396,145
Per Capita Beginning Retained Earnings	\$169	\$126	\$65
Revenues During FY 22:	\$14,763,225	\$18,576,990	\$13,365,925
Expenditures During FY 22:	\$15,549,222	\$17,154,242	\$16,369,825
Per Capita Revenues:	\$47	\$33	\$38
Per Capita Expenses:	\$50	\$34	\$39
Operating Income (loss):	(\$785,997)	\$1,422,747	(\$78,368)
Ratio of Retained Earnings to Expenses:	334.11%	923.35%	389.76%
Ending Retained Earnings for FY 22:	\$51,951,300	\$82,914,416	\$29,954,385
Per Capita Ending Retained Earnings:	\$167	\$128	\$68

FISCAL YEAR 2022



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:	12/31/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$132,070,743		
Equalized Assessed Valuation:	\$4,461,832,170		
Population:	171,230		
Employees:			
Full Time:	677		
Part Time:	88		
Salaries Paid:	\$40,337,158		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$74,710,132	\$29,760,479	\$20,674,843
Per Capita Beginning Fund Balance:	\$436	\$728	\$657
Revenues During FY 22:	\$117,479,507	\$36,814,335	\$23,397,751
Expenditures During FY 22:	\$103,509,384	\$30,884,616	\$19,576,846
Per Capita Revenues:	\$686	\$828	\$821
Per Capita Expenditures:	\$605	\$697	\$686
Revenues over/under Expenditures:	\$13,970,123	\$5,929,719	\$3,931,952
Ratio of Fund Balance to Expenditures:	92.31%	124.09%	116.60%
Ending Fund Balance for FY 22:	\$95,545,677	\$35,823,028	\$24,353,401
Per Capita Ending Fund Balance:	\$558	\$858	\$786

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$298,061	\$0
Total Unreserved Funds:	\$0	\$502,164	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$93,943,746	\$26,289,898	\$16,389,983
Total Unrestricted Net Assets:	(\$11,046,424)	\$9,272,858	\$7,882,760

FISCAL YEAR 2022



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 22:	\$35,438,539	\$9,609,495	\$604,641
Per Capita Debt:	\$207	\$128	\$22
General Obligation Debt over EAV:	0.00%	0.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$3,579,936	\$1,781,680	\$0
Per Capita Beginning Retained Earnings	\$21	\$26	\$0
Revenues During FY 22:	\$8,456,348	\$1,514,943	\$0
Expenditures During FY 22:	\$11,457,415	\$1,686,468	\$0
Per Capita Revenues:	\$49	\$34	\$0
Per Capita Expenses:	\$67	\$33	\$0
Operating Income (loss):	(\$3,001,067)	(\$171,525)	\$0
Ratio of Retained Earnings to Expenses:	11.99%	137.58%	0.00%
Ending Retained Earnings for FY 22:	\$1,373,447	\$2,797,083	\$0
Per Capita Ending Retained Earnings:	\$8	\$33	\$0

FISCAL YEAR 2022



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:	11/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$13,008,256		
Equalized Assessed Valuation:	\$348,211,950		
Population:	15,504		
Employees:			
Full Time:	73		
Part Time:	27		
Salaries Paid:	\$3,766,949		

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

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$7,755,506	\$29,760,479	\$20,674,843
Per Capita Beginning Fund Balance:	\$500	\$728	\$657
Revenues During FY 22:	\$14,323,871	\$36,814,335	\$23,397,751
Expenditures During FY 22:	\$12,837,744	\$30,884,616	\$19,576,846
Per Capita Revenues:	\$924	\$828	\$821
Per Capita Expenditures:	\$828	\$697	\$686
Revenues over/under Expenditures:	\$1,486,127	\$5,929,719	\$3,931,952
Ratio of Fund Balance to Expenditures:	71.99%	124.09%	116.60%
Ending Fund Balance for FY 22:	\$9,241,633	\$35,823,028	\$24,353,401
Per Capita Ending Fund Balance:	\$596	\$858	\$786

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$298,061	\$0
Total Unreserved Funds:	\$0	\$502,164	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$13,178,453	\$26,289,898	\$16,389,983
Total Unrestricted Net Assets:	\$1,046,970	\$9,272,858	\$7,882,760

FISCAL YEAR 2022



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 22:	\$4,385,288	\$9,609,495	\$604,641
Per Capita Debt:	\$283	\$128	\$22
General Obligation Debt over EAV:	0.00%	0.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$2,388,865	\$1,781,680	\$0
Per Capita Beginning Retained Earnings	\$154	\$26	\$0
Revenues During FY 22:	\$1,179,089	\$1,514,943	\$0
Expenditures During FY 22:	\$705,753	\$1,686,468	\$0
Per Capita Revenues:	\$76	\$34	\$0
Per Capita Expenses:	\$46	\$33	\$0
Operating Income (loss):	\$473,336	(\$171,525)	\$0
Ratio of Retained Earnings to Expenses:	405.55%	137.58%	0.00%
Ending Retained Earnings for FY 22:	\$2,862,201	\$2,797,083	\$0
Per Capita Ending Retained Earnings:	\$185	\$33	\$0

FISCAL YEAR 2022



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:	11/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$135,000,000		
Equalized Assessed Valuation:	\$1,030,880,046		
Population:	34,637		
Employees:			
Full Time:	180		
Part Time:	200		
Salaries Paid:	\$16,039,060		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$18,707,287	\$29,760,479	\$20,674,843
Per Capita Beginning Fund Balance:	\$540	\$728	\$657
Revenues During FY 22:	\$24,180,950	\$36,814,335	\$23,397,751
Expenditures During FY 22:	\$20,155,680	\$30,884,616	\$19,576,846
Per Capita Revenues:	\$698	\$828	\$821
Per Capita Expenditures:	\$582	\$697	\$686
Revenues over/under Expenditures:	\$4,025,270	\$5,929,719	\$3,931,952
Ratio of Fund Balance to Expenditures:	114.14%	124.09%	116.60%
Ending Fund Balance for FY 22:	\$23,004,957	\$35,823,028	\$24,353,401
Per Capita Ending Fund Balance:	\$664	\$858	\$786

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$15,819,009	\$298,061	\$0
Total Unreserved Funds:	\$31,178,638	\$502,164	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,289,898	\$16,389,983
Total Unrestricted Net Assets:	\$0	\$9,272,858	\$7,882,760

FISCAL YEAR 2022



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 22:	\$3,928,126	\$9,609,495	\$604,641
Per Capita Debt:	\$113	\$128	\$22
General Obligation Debt over EAV:	0.00%	0.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$10,379,356	\$1,781,680	\$0
Per Capita Beginning Retained Earnings	\$300	\$26	\$0
Revenues During FY 22:	\$15,619,037	\$1,514,943	\$0
Expenditures During FY 22:	\$14,811,960	\$1,686,468	\$0
Per Capita Revenues:	\$451	\$34	\$0
Per Capita Expenses:	\$428	\$33	\$0
Operating Income (loss):	\$807,077	(\$171,525)	\$0
Ratio of Retained Earnings to Expenses:	67.09%	137.58%	0.00%
Ending Retained Earnings for FY 22:	\$9,937,533	\$2,797,083	\$0
Per Capita Ending Retained Earnings:	\$287	\$33	\$0

FISCAL YEAR 2022



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:	11/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$33,224,995		
Equalized Assessed Valuation:	\$522,077,404		
Population:	28,084		
Employees:			
Full Time:	145		
Part Time:	25		
Salaries Paid:	\$8,367,247		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$25,317,469	\$29,760,479	\$20,674,843
Per Capita Beginning Fund Balance:	\$901	\$728	\$657
Revenues During FY 22:	\$25,154,760	\$36,814,335	\$23,397,751
Expenditures During FY 22:	\$19,454,397	\$30,884,616	\$19,576,846
Per Capita Revenues:	\$896	\$828	\$821
Per Capita Expenditures:	\$693	\$697	\$686
Revenues over/under Expenditures:	\$5,700,363	\$5,929,719	\$3,931,952
Ratio of Fund Balance to Expenditures:	159.44%	124.09%	116.60%
Ending Fund Balance for FY 22:	\$31,017,832	\$35,823,028	\$24,353,401
Per Capita Ending Fund Balance:	\$1,104	\$858	\$786

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$298,061	\$0
Total Unreserved Funds:	\$0	\$502,164	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$18,660,779	\$26,289,898	\$16,389,983
Total Unrestricted Net Assets:	\$12,357,053	\$9,272,858	\$7,882,760

FISCAL YEAR 2022



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 22:	\$0	\$9,609,495	\$604,641
Per Capita Debt:	\$0	\$128	\$22
General Obligation Debt over EAV:	0.00%	0.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$1,781,680	\$0
Per Capita Beginning Retained Earnings	\$0	\$26	\$0
Revenues During FY 22:	\$0	\$1,514,943	\$0
Expenditures During FY 22:	\$0	\$1,686,468	\$0
Per Capita Revenues:	\$0	\$34	\$0
Per Capita Expenses:	\$0	\$33	\$0
Operating Income (loss):	\$0	(\$171,525)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	137.58%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$2,797,083	\$0
Per Capita Ending Retained Earnings:	\$0	\$33	\$0

FISCAL YEAR 2022



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:	8/31/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$21,801,928		
Equalized Assessed Valuation:	\$655,748,811		
Population:	32,915		
Employees:			
Full Time:	129		
Part Time:	16		
Salaries Paid:	\$6,532,489		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$23,559,733	\$29,760,479	\$20,674,843
Per Capita Beginning Fund Balance:	\$716	\$728	\$657
Revenues During FY 22:	\$26,362,789	\$36,814,335	\$23,397,751
Expenditures During FY 22:	\$20,929,605	\$30,884,616	\$19,576,846
Per Capita Revenues:	\$801	\$828	\$821
Per Capita Expenditures:	\$636	\$697	\$686
Revenues over/under Expenditures:	\$5,433,184	\$5,929,719	\$3,931,952
Ratio of Fund Balance to Expenditures:	138.53%	124.09%	116.60%
Ending Fund Balance for FY 22:	\$28,992,917	\$35,823,028	\$24,353,401
Per Capita Ending Fund Balance:	\$881	\$858	\$786

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$298,061	\$0
Total Unreserved Funds:	\$0	\$502,164	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$9,989,042	\$26,289,898	\$16,389,983
Total Unrestricted Net Assets:	\$19,330,561	\$9,272,858	\$7,882,760

FISCAL YEAR 2022



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 22:	\$0	\$9,609,495	\$604,641
Per Capita Debt:	\$0	\$128	\$22
General Obligation Debt over EAV:	0.00%	0.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$1,781,680	\$0
Per Capita Beginning Retained Earnings	\$0	\$26	\$0
Revenues During FY 22:	\$0	\$1,514,943	\$0
Expenditures During FY 22:	\$0	\$1,686,468	\$0
Per Capita Revenues:	\$0	\$34	\$0
Per Capita Expenses:	\$0	\$33	\$0
Operating Income (loss):	\$0	(\$171,525)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	137.58%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$2,797,083	\$0
Per Capita Ending Retained Earnings:	\$0	\$33	\$0

FISCAL YEAR 2022



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:	11/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$12,145,226		
Equalized Assessed Valuation:	\$306,773,687		
Population:	14,323		
Employees:			
	Full Time:	58	
	Part Time:	24	
	Salaries Paid:	\$3,281,560	

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 22:	\$14,219,580	\$29,760,479	\$20,674,843
Per Capita Beginning Fund Balance:	\$993	\$728	\$657
Revenues During FY 22:	\$12,581,571	\$36,814,335	\$23,397,751
Expenditures During FY 22:	\$10,252,450	\$30,884,616	\$19,576,846
Per Capita Revenues:	\$878	\$828	\$821
Per Capita Expenditures:	\$716	\$697	\$686
Revenues over/under Expenditures:	\$2,329,121	\$5,929,719	\$3,931,952
Ratio of Fund Balance to Expenditures:	153.20%	124.09%	116.60%
Ending Fund Balance for FY 22:	\$15,707,093	\$35,823,028	\$24,353,401
Per Capita Ending Fund Balance:	\$1,097	\$858	\$786

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$298,061	\$0
Total Unreserved Funds:	\$0	\$502,164	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,903,130	\$26,289,898	\$16,389,983
Total Unrestricted Net Assets:	\$12,136,150	\$9,272,858	\$7,882,760

FISCAL YEAR 2022



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 22:	\$0	\$9,609,495	\$604,641
Per Capita Debt:	\$0	\$128	\$22
General Obligation Debt over EAV:	0.00%	0.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$1,781,680	\$0
Per Capita Beginning Retained Earnings	\$0	\$26	\$0
Revenues During FY 22:	\$0	\$1,514,943	\$0
Expenditures During FY 22:	\$0	\$1,686,468	\$0
Per Capita Revenues:	\$0	\$34	\$0
Per Capita Expenses:	\$0	\$33	\$0
Operating Income (loss):	\$0	(\$171,525)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	137.58%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$2,797,083	\$0
Per Capita Ending Retained Earnings:	\$0	\$33	\$0

FISCAL YEAR 2022



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:	11/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$51,747,421		
Equalized Assessed Valuation:	\$1,766,156,746		
Population:	51,788		
Employees:			
Full Time:	202		
Part Time:	45		
Salaries Paid:	\$13,121,710		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$23,279,778	\$29,760,479	\$20,674,843
Per Capita Beginning Fund Balance:	\$450	\$728	\$657
Revenues During FY 22:	\$36,826,596	\$36,814,335	\$23,397,751
Expenditures During FY 22:	\$32,839,762	\$30,884,616	\$19,576,846
Per Capita Revenues:	\$711	\$828	\$821
Per Capita Expenditures:	\$634	\$697	\$686
Revenues over/under Expenditures:	\$3,986,834	\$5,929,719	\$3,931,952
Ratio of Fund Balance to Expenditures:	83.11%	124.09%	116.60%
Ending Fund Balance for FY 22:	\$27,291,911	\$35,823,028	\$24,353,401
Per Capita Ending Fund Balance:	\$527	\$858	\$786

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$298,061	\$0
Total Unreserved Funds:	\$0	\$502,164	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$23,179,736	\$26,289,898	\$16,389,983
Total Unrestricted Net Assets:	\$11,016,354	\$9,272,858	\$7,882,760

FISCAL YEAR 2022



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 22:	\$22,214,214	\$9,609,495	\$604,641
Per Capita Debt:	\$429	\$128	\$22
General Obligation Debt over EAV:	0.00%	0.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$1,781,680	\$0
Per Capita Beginning Retained Earnings	\$0	\$26	\$0
Revenues During FY 22:	\$0	\$1,514,943	\$0
Expenditures During FY 22:	\$0	\$1,686,468	\$0
Per Capita Revenues:	\$0	\$34	\$0
Per Capita Expenses:	\$0	\$33	\$0
Operating Income (loss):	\$0	(\$171,525)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	137.58%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$2,797,083	\$0
Per Capita Ending Retained Earnings:	\$0	\$33	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Peoria County		
Unit Code:	072/000/00	County:	Peoria
Fiscal Year End:	12/31/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$154,322,597		
Equalized Assessed Valuation:	\$3,645,407,990		
Population:	181,830		
Employees:			
Full Time:	687		
Part Time:	76		
Salaries Paid:	\$37,458,370		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$78,048,845	\$29,760,479	\$20,674,843
Per Capita Beginning Fund Balance:	\$429	\$728	\$657
Revenues During FY 22:	\$108,672,472	\$36,814,335	\$23,397,751
Expenditures During FY 22:	\$88,742,772	\$30,884,616	\$19,576,846
Per Capita Revenues:	\$598	\$828	\$821
Per Capita Expenditures:	\$488	\$697	\$686
Revenues over/under Expenditures:	\$19,929,700	\$5,929,719	\$3,931,952
Ratio of Fund Balance to Expenditures:	97.63%	124.09%	116.60%
Ending Fund Balance for FY 22:	\$86,638,487	\$35,823,028	\$24,353,401
Per Capita Ending Fund Balance:	\$476	\$858	\$786

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$298,061	\$0
Total Unreserved Funds:	\$0	\$502,164	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$77,838,296	\$26,289,898	\$16,389,983
Total Unrestricted Net Assets:	\$14,515,444	\$9,272,858	\$7,882,760

FISCAL YEAR 2022



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 22:	\$41,187,721	\$9,609,495	\$604,641
Per Capita Debt:	\$227	\$128	\$22
General Obligation Debt over EAV:	0.00%	0.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	(\$28,023,448)	\$1,781,680	\$0
Per Capita Beginning Retained Earnings	(\$154)	\$26	\$0
Revenues During FY 22:	\$1,283,426	\$1,514,943	\$0
Expenditures During FY 22:	\$3,352,053	\$1,686,468	\$0
Per Capita Revenues:	\$7	\$34	\$0
Per Capita Expenses:	\$18	\$33	\$0
Operating Income (loss):	(\$2,068,627)	(\$171,525)	\$0
Ratio of Retained Earnings to Expenses:	115.90%	137.58%	0.00%
Ending Retained Earnings for FY 22:	\$3,885,182	\$2,797,083	\$0
Per Capita Ending Retained Earnings:	\$21	\$33	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Perry County		
Unit Code:	073/000/00	County:	Perry
Fiscal Year End:	11/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$13,515,650		
Equalized Assessed Valuation:	\$269,441,491		
Population:	22,350		
Employees:			
Full Time:	63		
Part Time:	48		
Salaries Paid:	\$4,038,939		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$15,918,281	\$29,760,479	\$20,674,843
Per Capita Beginning Fund Balance:	\$712	\$728	\$657
Revenues During FY 22:	\$15,920,514	\$36,814,335	\$23,397,751
Expenditures During FY 22:	\$10,886,337	\$30,884,616	\$19,576,846
Per Capita Revenues:	\$712	\$828	\$821
Per Capita Expenditures:	\$487	\$697	\$686
Revenues over/under Expenditures:	\$5,034,177	\$5,929,719	\$3,931,952
Ratio of Fund Balance to Expenditures:	187.40%	124.09%	116.60%
Ending Fund Balance for FY 22:	\$20,400,836	\$35,823,028	\$24,353,401
Per Capita Ending Fund Balance:	\$913	\$858	\$786

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$298,061	\$0
Total Unreserved Funds:	\$0	\$502,164	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$14,347,663	\$26,289,898	\$16,389,983
Total Unrestricted Net Assets:	\$4,394,599	\$9,272,858	\$7,882,760

FISCAL YEAR 2022



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 22:	\$0	\$9,609,495	\$604,641
Per Capita Debt:	\$0	\$128	\$22
General Obligation Debt over EAV:	0.00%	0.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$1,781,680	\$0
Per Capita Beginning Retained Earnings	\$0	\$26	\$0
Revenues During FY 22:	\$0	\$1,514,943	\$0
Expenditures During FY 22:	\$0	\$1,686,468	\$0
Per Capita Revenues:	\$0	\$34	\$0
Per Capita Expenses:	\$0	\$33	\$0
Operating Income (loss):	\$0	(\$171,525)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	137.58%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$2,797,083	\$0
Per Capita Ending Retained Earnings:	\$0	\$33	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Piatt County		
Unit Code:	074/000/00	County:	Piatt
Fiscal Year End:	11/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$37,863,993		
Equalized Assessed Valuation:	\$517,668,096		
Population:	16,753		
Employees:			
Full Time:	186		
Part Time:	52		
Salaries Paid:	\$8,849,359		

Blended Component Units

Number Submitted = 1
Piatt County Public Building Commission

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$14,222,730	\$29,760,479	\$20,674,843
Per Capita Beginning Fund Balance:	\$849	\$728	\$657
Revenues During FY 22:	\$23,901,667	\$36,814,335	\$23,397,751
Expenditures During FY 22:	\$17,751,112	\$30,884,616	\$19,576,846
Per Capita Revenues:	\$1,427	\$828	\$821
Per Capita Expenditures:	\$1,060	\$697	\$686
Revenues over/under Expenditures:	\$6,150,555	\$5,929,719	\$3,931,952
Ratio of Fund Balance to Expenditures:	109.07%	124.09%	116.60%
Ending Fund Balance for FY 22:	\$19,360,263	\$35,823,028	\$24,353,401
Per Capita Ending Fund Balance:	\$1,156	\$858	\$786

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$298,061	\$0
Total Unreserved Funds:	\$0	\$502,164	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$13,610,384	\$26,289,898	\$16,389,983
Total Unrestricted Net Assets:	\$5,877,423	\$9,272,858	\$7,882,760

FISCAL YEAR 2022



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 22:	\$2,945,000	\$9,609,495	\$604,641
Per Capita Debt:	\$176	\$128	\$22
General Obligation Debt over EAV:	0.00%	0.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$4,503,952	\$1,781,680	\$0
Per Capita Beginning Retained Earnings	\$269	\$26	\$0
Revenues During FY 22:	\$10,535,915	\$1,514,943	\$0
Expenditures During FY 22:	\$9,925,449	\$1,686,468	\$0
Per Capita Revenues:	\$629	\$34	\$0
Per Capita Expenses:	\$592	\$33	\$0
Operating Income (loss):	\$610,466	(\$171,525)	\$0
Ratio of Retained Earnings to Expenses:	61.73%	137.58%	0.00%
Ending Retained Earnings for FY 22:	\$6,127,440	\$2,797,083	\$0
Per Capita Ending Retained Earnings:	\$366	\$33	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

Local Government Profile

Unit Name:	Pope County		
Unit Code:	076/000/00	County:	Pope
Fiscal Year End:	11/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,780,443		
Equalized Assessed Valuation:	\$63,446,940		
Population:	3,763		
Employees:			
Full Time:	27		
Part Time:	12		
Salaries Paid:	\$999,117		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$9,018,605	\$8,081,335	\$6,693,627
Per Capita Beginning Fund Balance:	\$2,397	\$1,360	\$1,143
Revenues During FY 22:	\$4,353,192	\$7,599,522	\$7,273,443
Expenditures During FY 22:	\$3,192,165	\$6,573,615	\$5,760,539
Per Capita Revenues:	\$1,157	\$1,238	\$1,229
Per Capita Expenditures:	\$848	\$1,066	\$1,061
Revenues over/under Expenditures:	\$1,161,027	\$1,025,907	\$1,065,703
Ratio of Fund Balance to Expenditures:	351.70%	150.01%	135.05%
Ending Fund Balance for FY 22:	\$11,226,997	\$9,238,136	\$7,326,148
Per Capita Ending Fund Balance:	\$2,984	\$1,564	\$1,306

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:	\$5,937,780	\$6,280,281	\$4,608,579
Total Unrestricted Net Assets:	\$3,034,978	\$2,423,062	\$2,476,937

FISCAL YEAR 2022



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 22:	\$60,895	\$296,697	\$58,103
Per Capita Debt:	\$16	\$42	\$10
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 22:	\$0	\$92,407	\$0
Per Capita Beginning Retained Earnings	\$0	\$19	\$0
Revenues During FY 22:	\$0	\$280,276	\$0
Expenditures During FY 22:	\$0	\$287,632	\$0
Per Capita Revenues:	\$0	\$54	\$0
Per Capita Expenses:	\$0	\$57	\$0
Operating Income (loss):	\$0	(\$7,356)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	64.74%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$132,690	\$0
Per Capita Ending Retained Earnings:	\$0	\$25	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

Local Government Profile

Unit Name:	Putnam County		
Unit Code:	078/000/00	County:	Putnam
Fiscal Year End:	11/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$7,047,047		
Equalized Assessed Valuation:	\$200,041,567		
Population:	5,638		
Employees:			
Full Time:		32	
Part Time:		11	
Salaries Paid:		\$1,656,865	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$5,276,658	\$8,081,335	\$6,693,627
Per Capita Beginning Fund Balance:	\$936	\$1,360	\$1,143
Revenues During FY 22:	\$7,093,412	\$7,599,522	\$7,273,443
Expenditures During FY 22:	\$5,557,794	\$6,573,615	\$5,760,539
Per Capita Revenues:	\$1,258	\$1,238	\$1,229
Per Capita Expenditures:	\$986	\$1,066	\$1,061
Revenues over/under Expenditures:	\$1,535,618	\$1,025,907	\$1,065,703
Ratio of Fund Balance to Expenditures:	122.57%	150.01%	135.05%
Ending Fund Balance for FY 22:	\$6,812,276	\$9,238,136	\$7,326,148
Per Capita Ending Fund Balance:	\$1,208	\$1,564	\$1,306

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:	\$4,383,634	\$6,280,281	\$4,608,579
Total Unrestricted Net Assets:	\$2,363,895	\$2,423,062	\$2,476,937

FISCAL YEAR 2022



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 22:	\$35,834	\$296,697	\$58,103
Per Capita Debt:	\$6	\$42	\$10
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 22:	\$0	\$92,407	\$0
Per Capita Beginning Retained Earnings	\$0	\$19	\$0
Revenues During FY 22:	\$0	\$280,276	\$0
Expenditures During FY 22:	\$0	\$287,632	\$0
Per Capita Revenues:	\$0	\$54	\$0
Per Capita Expenses:	\$0	\$57	\$0
Operating Income (loss):	\$0	(\$7,356)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	64.74%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$132,690	\$0
Per Capita Ending Retained Earnings:	\$0	\$25	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Randolph County		
Unit Code:	079/000/00	County:	Randolph
Fiscal Year End:	11/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$22,801,562		
Equalized Assessed Valuation:	\$513,608,589		
Population:	30,142		
Employees:			
	Full Time:	103	
	Part Time:	38	
	Salaries Paid:	\$5,268,129	

Blended Component Units
Number Submitted = 3
Anna Wehrheim Memorial Old Folks Home
Randolph County Health Department
Randolph County Nursing Home

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$9,684,160	\$29,760,479	\$20,674,843
Per Capita Beginning Fund Balance:	\$321	\$728	\$657
Revenues During FY 22:	\$18,996,693	\$36,814,335	\$23,397,751
Expenditures During FY 22:	\$13,882,589	\$30,884,616	\$19,576,846
Per Capita Revenues:	\$630	\$828	\$821
Per Capita Expenditures:	\$461	\$697	\$686
Revenues over/under Expenditures:	\$5,114,104	\$5,929,719	\$3,931,952
Ratio of Fund Balance to Expenditures:	102.13%	124.09%	116.60%
Ending Fund Balance for FY 22:	\$14,178,188	\$35,823,028	\$24,353,401
Per Capita Ending Fund Balance:	\$470	\$858	\$786

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$298,061	\$0
Total Unreserved Funds:	\$0	\$502,164	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$10,627,376	\$26,289,898	\$16,389,983
Total Unrestricted Net Assets:	\$790,163	\$9,272,858	\$7,882,760

FISCAL YEAR 2022



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 22:	\$3,336,785	\$9,609,495	\$604,641
Per Capita Debt:	\$111	\$128	\$22
General Obligation Debt over EAV:	0.33%	0.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	(\$994,967)	\$1,781,680	\$0
Per Capita Beginning Retained Earnings	(\$33)	\$26	\$0
Revenues During FY 22:	\$6,123,939	\$1,514,943	\$0
Expenditures During FY 22:	\$5,534,358	\$1,686,468	\$0
Per Capita Revenues:	\$203	\$34	\$0
Per Capita Expenses:	\$184	\$33	\$0
Operating Income (loss):	\$589,581	(\$171,525)	\$0
Ratio of Retained Earnings to Expenses:	3.88%	137.58%	0.00%
Ending Retained Earnings for FY 22:	\$214,690	\$2,797,083	\$0
Per Capita Ending Retained Earnings:	\$7	\$33	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Richland County		
Unit Code:	080/000/00	County:	Richland
Fiscal Year End:	11/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$11,397,624		
Equalized Assessed Valuation:	\$260,065,570		
Population:	16,061		
Employees:			
Full Time:	75		
Part Time:	30		
Salaries Paid:	\$3,586,029		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$7,020,067	\$29,760,479	\$20,674,843
Per Capita Beginning Fund Balance:	\$437	\$728	\$657
Revenues During FY 22:	\$11,046,260	\$36,814,335	\$23,397,751
Expenditures During FY 22:	\$9,185,423	\$30,884,616	\$19,576,846
Per Capita Revenues:	\$688	\$828	\$821
Per Capita Expenditures:	\$572	\$697	\$686
Revenues over/under Expenditures:	\$1,860,837	\$5,929,719	\$3,931,952
Ratio of Fund Balance to Expenditures:	96.68%	124.09%	116.60%
Ending Fund Balance for FY 22:	\$8,880,904	\$35,823,028	\$24,353,401
Per Capita Ending Fund Balance:	\$553	\$858	\$786

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$298,061	\$0
Total Unreserved Funds:	\$0	\$502,164	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$134,400	\$26,289,898	\$16,389,983
Total Unrestricted Net Assets:	\$8,746,504	\$9,272,858	\$7,882,760

FISCAL YEAR 2022



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 22:	\$151,461	\$9,609,495	\$604,641
Per Capita Debt:	\$9	\$128	\$22
General Obligation Debt over EAV:	0.00%	0.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$1,781,680	\$0
Per Capita Beginning Retained Earnings	\$0	\$26	\$0
Revenues During FY 22:	\$0	\$1,514,943	\$0
Expenditures During FY 22:	\$0	\$1,686,468	\$0
Per Capita Revenues:	\$0	\$34	\$0
Per Capita Expenses:	\$0	\$33	\$0
Operating Income (loss):	\$0	(\$171,525)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	137.58%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$2,797,083	\$0
Per Capita Ending Retained Earnings:	\$0	\$33	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Rock Island County		
Unit Code:	081/000/00	County:	Rock Island
Fiscal Year End:	11/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$97,720,813		
Equalized Assessed Valuation:	\$2,797,373,624		
Population:	141,527		
Employees:			
Full Time:	426		
Part Time:	179		
Salaries Paid:	\$29,126,193		

Blended Component Units
Number Submitted = 2
Rock Island County Forest Preserve Commission
Rock Island Public Building Commission

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$52,817,146	\$29,760,479	\$20,674,843
Per Capita Beginning Fund Balance:	\$373	\$728	\$657
Revenues During FY 22:	\$93,158,047	\$36,814,335	\$23,397,751
Expenditures During FY 22:	\$72,388,933	\$30,884,616	\$19,576,846
Per Capita Revenues:	\$658	\$828	\$821
Per Capita Expenditures:	\$511	\$697	\$686
Revenues over/under Expenditures:	\$20,769,114	\$5,929,719	\$3,931,952
Ratio of Fund Balance to Expenditures:	106.03%	124.09%	116.60%
Ending Fund Balance for FY 22:	\$76,754,015	\$35,823,028	\$24,353,401
Per Capita Ending Fund Balance:	\$542	\$858	\$786

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$298,061	\$0
Total Unreserved Funds:	\$0	\$502,164	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$71,492,359	\$26,289,898	\$16,389,983
Total Unrestricted Net Assets:	(\$19,035,308)	\$9,272,858	\$7,882,760

FISCAL YEAR 2022



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 22:	\$63,583,039	\$9,609,495	\$604,641
Per Capita Debt:	\$449	\$128	\$22
General Obligation Debt over EAV:	0.39%	0.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$1,781,680	\$0
Per Capita Beginning Retained Earnings	\$0	\$26	\$0
Revenues During FY 22:	\$0	\$1,514,943	\$0
Expenditures During FY 22:	\$0	\$1,686,468	\$0
Per Capita Revenues:	\$0	\$34	\$0
Per Capita Expenses:	\$0	\$33	\$0
Operating Income (loss):	\$0	(\$171,525)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	137.58%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$2,797,083	\$0
Per Capita Ending Retained Earnings:	\$0	\$33	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Saline County		
Unit Code:	082/000/00	County:	Saline
Fiscal Year End:	11/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$23,341,549		
Equalized Assessed Valuation:	\$282,832,812		
Population:	22,895		
Employees:			
Full Time:	102		
Part Time:	32		
Salaries Paid:	\$5,838,130		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$13,273,462	\$29,760,479	\$20,674,843
Per Capita Beginning Fund Balance:	\$580	\$728	\$657
Revenues During FY 22:	\$19,421,812	\$36,814,335	\$23,397,751
Expenditures During FY 22:	\$15,051,790	\$30,884,616	\$19,576,846
Per Capita Revenues:	\$848	\$828	\$821
Per Capita Expenditures:	\$657	\$697	\$686
Revenues over/under Expenditures:	\$4,370,022	\$5,929,719	\$3,931,952
Ratio of Fund Balance to Expenditures:	117.22%	124.09%	116.60%
Ending Fund Balance for FY 22:	\$17,643,484	\$35,823,028	\$24,353,401
Per Capita Ending Fund Balance:	\$771	\$858	\$786

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$298,061	\$0
Total Unreserved Funds:	\$0	\$502,164	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$13,024,473	\$26,289,898	\$16,389,983
Total Unrestricted Net Assets:	\$4,624,111	\$9,272,858	\$7,882,760

FISCAL YEAR 2022



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 22:	\$0	\$9,609,495	\$604,641
Per Capita Debt:	\$0	\$128	\$22
General Obligation Debt over EAV:	0.00%	0.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$1,781,680	\$0
Per Capita Beginning Retained Earnings	\$0	\$26	\$0
Revenues During FY 22:	\$0	\$1,514,943	\$0
Expenditures During FY 22:	\$0	\$1,686,468	\$0
Per Capita Revenues:	\$0	\$34	\$0
Per Capita Expenses:	\$0	\$33	\$0
Operating Income (loss):	\$0	(\$171,525)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	137.58%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$2,797,083	\$0
Per Capita Ending Retained Earnings:	\$0	\$33	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Sangamon County		
Unit Code:	083/000/00	County:	Sangamon
Fiscal Year End:	11/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$129,999,364		
Equalized Assessed Valuation:	\$4,604,976,720		
Population:	196,343		
Employees:			
Full Time:	655		
Part Time:	126		
Salaries Paid:	\$39,312,067		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$58,769,502	\$29,760,479	\$20,674,843
Per Capita Beginning Fund Balance:	\$299	\$728	\$657
Revenues During FY 22:	\$114,763,072	\$36,814,335	\$23,397,751
Expenditures During FY 22:	\$103,392,739	\$30,884,616	\$19,576,846
Per Capita Revenues:	\$585	\$828	\$821
Per Capita Expenditures:	\$527	\$697	\$686
Revenues over/under Expenditures:	\$11,370,333	\$5,929,719	\$3,931,952
Ratio of Fund Balance to Expenditures:	107.92%	124.09%	116.60%
Ending Fund Balance for FY 22:	\$111,579,738	\$35,823,028	\$24,353,401
Per Capita Ending Fund Balance:	\$568	\$858	\$786

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$298,061	\$0
Total Unreserved Funds:	\$0	\$502,164	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$63,371,368	\$26,289,898	\$16,389,983
Total Unrestricted Net Assets:	(\$33,475,682)	\$9,272,858	\$7,882,760

FISCAL YEAR 2022



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 22:	\$81,885,489	\$9,609,495	\$604,641
Per Capita Debt:	\$417	\$128	\$22
General Obligation Debt over EAV:	1.10%	0.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$1,781,680	\$0
Per Capita Beginning Retained Earnings	\$0	\$26	\$0
Revenues During FY 22:	\$0	\$1,514,943	\$0
Expenditures During FY 22:	\$0	\$1,686,468	\$0
Per Capita Revenues:	\$0	\$34	\$0
Per Capita Expenses:	\$0	\$33	\$0
Operating Income (loss):	\$0	(\$171,525)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	137.58%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$2,797,083	\$0
Per Capita Ending Retained Earnings:	\$0	\$33	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

Local Government Profile

Unit Name:	Schuyler County		
Unit Code:	084/000/00	County:	Schuyler
Fiscal Year End:	11/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$10,716,574		
Equalized Assessed Valuation:	\$156,232,767		
Population:	6,897		
Employees:			
Full Time:	52		
Part Time:	27		
Salaries Paid:	\$1,537,234		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$6,473,367	\$8,081,335	\$6,693,627
Per Capita Beginning Fund Balance:	\$939	\$1,360	\$1,143
Revenues During FY 22:	\$8,357,948	\$7,599,522	\$7,273,443
Expenditures During FY 22:	\$7,372,233	\$6,573,615	\$5,760,539
Per Capita Revenues:	\$1,212	\$1,238	\$1,229
Per Capita Expenditures:	\$1,069	\$1,066	\$1,061
Revenues over/under Expenditures:	\$985,715	\$1,025,907	\$1,065,703
Ratio of Fund Balance to Expenditures:	99.48%	150.01%	135.05%
Ending Fund Balance for FY 22:	\$7,333,945	\$9,238,136	\$7,326,148
Per Capita Ending Fund Balance:	\$1,063	\$1,564	\$1,306

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:	\$6,318,301	\$6,280,281	\$4,608,579
Total Unrestricted Net Assets:	\$307,734	\$2,423,062	\$2,476,937

FISCAL YEAR 2022



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 22:	\$89,409	\$296,697	\$58,103
Per Capita Debt:	\$13	\$42	\$10
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 22:	\$191,268	\$92,407	\$0
Per Capita Beginning Retained Earnings	\$28	\$19	\$0
Revenues During FY 22:	\$805,079	\$280,276	\$0
Expenditures During FY 22:	\$504,882	\$287,632	\$0
Per Capita Revenues:	\$117	\$54	\$0
Per Capita Expenses:	\$73	\$57	\$0
Operating Income (loss):	\$300,197	(\$7,356)	\$0
Ratio of Retained Earnings to Expenses:	122.13%	64.74%	0.00%
Ending Retained Earnings for FY 22:	\$616,602	\$132,690	\$0
Per Capita Ending Retained Earnings:	\$89	\$25	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

Local Government Profile

Unit Name:	Scott County		
Unit Code:	085/000/00	County:	Scott
Fiscal Year End:	11/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$12,907,726		
Equalized Assessed Valuation:	\$98,990,515		
Population:	4,867		
Employees:			
Full Time:	64		
Part Time:	32		
Salaries Paid:	\$3,311,739		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$5,969,462	\$8,081,335	\$6,693,627
Per Capita Beginning Fund Balance:	\$1,227	\$1,360	\$1,143
Revenues During FY 22:	\$3,821,644	\$7,599,522	\$7,273,443
Expenditures During FY 22:	\$3,647,167	\$6,573,615	\$5,760,539
Per Capita Revenues:	\$785	\$1,238	\$1,229
Per Capita Expenditures:	\$749	\$1,066	\$1,061
Revenues over/under Expenditures:	\$174,477	\$1,025,907	\$1,065,703
Ratio of Fund Balance to Expenditures:	156.50%	150.01%	135.05%
Ending Fund Balance for FY 22:	\$5,707,803	\$9,238,136	\$7,326,148
Per Capita Ending Fund Balance:	\$1,173	\$1,564	\$1,306

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,511,813	\$6,280,281	\$4,608,579
Total Unrestricted Net Assets:	\$2,195,992	\$2,423,062	\$2,476,937

FISCAL YEAR 2022



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 22:	\$101,176	\$296,697	\$58,103
Per Capita Debt:	\$21	\$42	\$10
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 22:	\$406,941	\$92,407	\$0
Per Capita Beginning Retained Earnings	\$84	\$19	\$0
Revenues During FY 22:	\$2,450,514	\$280,276	\$0
Expenditures During FY 22:	\$2,861,693	\$287,632	\$0
Per Capita Revenues:	\$503	\$54	\$0
Per Capita Expenses:	\$588	\$57	\$0
Operating Income (loss):	(\$411,179)	(\$7,356)	\$0
Ratio of Retained Earnings to Expenses:	15.09%	64.74%	0.00%
Ending Retained Earnings for FY 22:	\$431,898	\$132,690	\$0
Per Capita Ending Retained Earnings:	\$89	\$25	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	St. Clair County		
Unit Code:	088/000/00	County:	St. Clair
Fiscal Year End:	12/31/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$314,213,220		
Equalized Assessed Valuation:	\$4,365,865,676		
Population:	257,400		
Employees:			
	Full Time:	715	
	Part Time:	173	
	Salaries Paid:	\$40,571,867	

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 22:	\$167,991,385	\$29,760,479	\$20,674,843
Per Capita Beginning Fund Balance:	\$653	\$728	\$657
Revenues During FY 22:	\$140,529,664	\$36,814,335	\$23,397,751
Expenditures During FY 22:	\$106,065,615	\$30,884,616	\$19,576,846
Per Capita Revenues:	\$546	\$828	\$821
Per Capita Expenditures:	\$412	\$697	\$686
Revenues over/under Expenditures:	\$34,464,049	\$5,929,719	\$3,931,952
Ratio of Fund Balance to Expenditures:	175.63%	124.09%	116.60%
Ending Fund Balance for FY 22:	\$186,278,333	\$35,823,028	\$24,353,401
Per Capita Ending Fund Balance:	\$724	\$858	\$786

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$298,061	\$0
Total Unreserved Funds:	\$0	\$502,164	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$170,461,406	\$26,289,898	\$16,389,983
Total Unrestricted Net Assets:	\$42,088,702	\$9,272,858	\$7,882,760

FISCAL YEAR 2022



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 22:	\$104,969,490	\$9,609,495	\$604,641
Per Capita Debt:	\$408	\$128	\$22
General Obligation Debt over EAV:	1.39%	0.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$61,439,912	\$1,781,680	\$0
Per Capita Beginning Retained Earnings	\$239	\$26	\$0
Revenues During FY 22:	\$6,174,867	\$1,514,943	\$0
Expenditures During FY 22:	\$16,048,520	\$1,686,468	\$0
Per Capita Revenues:	\$24	\$34	\$0
Per Capita Expenses:	\$62	\$33	\$0
Operating Income (loss):	(\$9,873,653)	(\$171,525)	\$0
Ratio of Retained Earnings to Expenses:	614.75%	137.58%	0.00%
Ending Retained Earnings for FY 22:	\$98,657,819	\$2,797,083	\$0
Per Capita Ending Retained Earnings:	\$383	\$33	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

Local Government Profile

Unit Name:	Stark County		
Unit Code:	087/000/00	County:	Stark
Fiscal Year End:	11/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,560,117		
Equalized Assessed Valuation:	\$161,547,107		
Population:	5,400		
Employees:			
Full Time:	24		
Part Time:	17		
Salaries Paid:	\$1,609,387		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$4,981,259	\$8,081,335	\$6,693,627
Per Capita Beginning Fund Balance:	\$922	\$1,360	\$1,143
Revenues During FY 22:	\$5,809,069	\$7,599,522	\$7,273,443
Expenditures During FY 22:	\$4,750,989	\$6,573,615	\$5,760,539
Per Capita Revenues:	\$1,076	\$1,238	\$1,229
Per Capita Expenditures:	\$880	\$1,066	\$1,061
Revenues over/under Expenditures:	\$1,058,080	\$1,025,907	\$1,065,703
Ratio of Fund Balance to Expenditures:	127.12%	150.01%	135.05%
Ending Fund Balance for FY 22:	\$6,039,339	\$9,238,136	\$7,326,148
Per Capita Ending Fund Balance:	\$1,118	\$1,564	\$1,306

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,744,870	\$6,280,281	\$4,608,579
Total Unrestricted Net Assets:	\$3,273,482	\$2,423,062	\$2,476,937

FISCAL YEAR 2022



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 22:	\$56,221	\$296,697	\$58,103
Per Capita Debt:	\$10	\$42	\$10
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 22:	\$0	\$92,407	\$0
Per Capita Beginning Retained Earnings	\$0	\$19	\$0
Revenues During FY 22:	\$0	\$280,276	\$0
Expenditures During FY 22:	\$0	\$287,632	\$0
Per Capita Revenues:	\$0	\$54	\$0
Per Capita Expenses:	\$0	\$57	\$0
Operating Income (loss):	\$0	(\$7,356)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	64.74%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$132,690	\$0
Per Capita Ending Retained Earnings:	\$0	\$25	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Stephenson County		
Unit Code:	089/000/00	County:	Stephenson
Fiscal Year End:	12/31/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$54,911,387		
Equalized Assessed Valuation:	\$760,309,436		
Population:	44,630		
Employees:			
Full Time:	220		
Part Time:	61		
Salaries Paid:	\$14,048,061		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$19,706,724	\$29,760,479	\$20,674,843
Per Capita Beginning Fund Balance:	\$442	\$728	\$657
Revenues During FY 22:	\$33,971,603	\$36,814,335	\$23,397,751
Expenditures During FY 22:	\$29,726,718	\$30,884,616	\$19,576,846
Per Capita Revenues:	\$761	\$828	\$821
Per Capita Expenditures:	\$666	\$697	\$686
Revenues over/under Expenditures:	\$4,244,885	\$5,929,719	\$3,931,952
Ratio of Fund Balance to Expenditures:	82.08%	124.09%	116.60%
Ending Fund Balance for FY 22:	\$24,399,914	\$35,823,028	\$24,353,401
Per Capita Ending Fund Balance:	\$547	\$858	\$786

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$298,061	\$0
Total Unreserved Funds:	\$0	\$502,164	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$16,652,704	\$26,289,898	\$16,389,983
Total Unrestricted Net Assets:	\$6,876,347	\$9,272,858	\$7,882,760

FISCAL YEAR 2022



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 22:	\$0	\$9,609,495	\$604,641
Per Capita Debt:	\$0	\$128	\$22
General Obligation Debt over EAV:	0.00%	0.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$1,388,746	\$1,781,680	\$0
Per Capita Beginning Retained Earnings	\$31	\$26	\$0
Revenues During FY 22:	\$4,547,549	\$1,514,943	\$0
Expenditures During FY 22:	\$4,839,019	\$1,686,468	\$0
Per Capita Revenues:	\$102	\$34	\$0
Per Capita Expenses:	\$108	\$33	\$0
Operating Income (loss):	(\$291,470)	(\$171,525)	\$0
Ratio of Retained Earnings to Expenses:	9.13%	137.58%	0.00%
Ending Retained Earnings for FY 22:	\$441,833	\$2,797,083	\$0
Per Capita Ending Retained Earnings:	\$10	\$33	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Tazewell County		
Unit Code:	090/000/00	County:	Tazewell
Fiscal Year End:	11/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$75,798,549		
Equalized Assessed Valuation:	\$2,830,493,862		
Population:	129,911		
Employees:			
Full Time:	352		
Part Time:	102		
Salaries Paid:	\$22,940,083		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$65,404,416	\$29,760,479	\$20,674,843
Per Capita Beginning Fund Balance:	\$503	\$728	\$657
Revenues During FY 22:	\$66,431,550	\$36,814,335	\$23,397,751
Expenditures During FY 22:	\$55,733,618	\$30,884,616	\$19,576,846
Per Capita Revenues:	\$511	\$828	\$821
Per Capita Expenditures:	\$429	\$697	\$686
Revenues over/under Expenditures:	\$10,697,932	\$5,929,719	\$3,931,952
Ratio of Fund Balance to Expenditures:	138.67%	124.09%	116.60%
Ending Fund Balance for FY 22:	\$77,285,000	\$35,823,028	\$24,353,401
Per Capita Ending Fund Balance:	\$595	\$858	\$786

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$298,061	\$0
Total Unreserved Funds:	\$0	\$502,164	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$29,948,619	\$26,289,898	\$16,389,983
Total Unrestricted Net Assets:	\$24,208,441	\$9,272,858	\$7,882,760

FISCAL YEAR 2022



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 22:	\$8,823,892	\$9,609,495	\$604,641
Per Capita Debt:	\$68	\$128	\$22
General Obligation Debt over EAV:	0.00%	0.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$1,781,680	\$0
Per Capita Beginning Retained Earnings	\$0	\$26	\$0
Revenues During FY 22:	\$0	\$1,514,943	\$0
Expenditures During FY 22:	\$0	\$1,686,468	\$0
Per Capita Revenues:	\$0	\$34	\$0
Per Capita Expenses:	\$0	\$33	\$0
Operating Income (loss):	\$0	(\$171,525)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	137.58%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$2,797,083	\$0
Per Capita Ending Retained Earnings:	\$0	\$33	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Union County		
Unit Code:	091/000/00	County:	Union
Fiscal Year End:	11/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$45,441,982		
Equalized Assessed Valuation:	\$223,523,249		
Population:	17,244		
Employees:			
Full Time:	79		
Part Time:	28		
Salaries Paid:	\$4,650,199		

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$6,271,189	\$29,760,479	\$20,674,843
Per Capita Beginning Fund Balance:	\$364	\$728	\$657
Revenues During FY 22:	\$14,678,971	\$36,814,335	\$23,397,751
Expenditures During FY 22:	\$13,149,234	\$30,884,616	\$19,576,846
Per Capita Revenues:	\$851	\$828	\$821
Per Capita Expenditures:	\$763	\$697	\$686
Revenues over/under Expenditures:	\$1,529,737	\$5,929,719	\$3,931,952
Ratio of Fund Balance to Expenditures:	50.68%	124.09%	116.60%
Ending Fund Balance for FY 22:	\$6,664,510	\$35,823,028	\$24,353,401
Per Capita Ending Fund Balance:	\$386	\$858	\$786

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$298,061	\$0
Total Unreserved Funds:	\$0	\$502,164	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$8,219,620	\$26,289,898	\$16,389,983
Total Unrestricted Net Assets:	\$3,490,408	\$9,272,858	\$7,882,760

FISCAL YEAR 2022



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 22:	\$15,243,542	\$9,609,495	\$604,641
Per Capita Debt:	\$884	\$128	\$22
General Obligation Debt over EAV:	0.38%	0.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$1,781,680	\$0
Per Capita Beginning Retained Earnings	\$0	\$26	\$0
Revenues During FY 22:	\$0	\$1,514,943	\$0
Expenditures During FY 22:	\$0	\$1,686,468	\$0
Per Capita Revenues:	\$0	\$34	\$0
Per Capita Expenses:	\$0	\$33	\$0
Operating Income (loss):	\$0	(\$171,525)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	137.58%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$2,797,083	\$0
Per Capita Ending Retained Earnings:	\$0	\$33	\$0

FISCAL YEAR 2022



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:	11/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$45,328,754		
Equalized Assessed Valuation:	\$1,016,300,420		
Population:	72,337		
Employees:			
Full Time:	387		
Part Time:			
Salaries Paid:	\$19,766,995		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$41,027,469	\$29,760,479	\$20,674,843
Per Capita Beginning Fund Balance:	\$567	\$728	\$657
Revenues During FY 22:	\$55,437,658	\$36,814,335	\$23,397,751
Expenditures During FY 22:	\$49,179,111	\$30,884,616	\$19,576,846
Per Capita Revenues:	\$766	\$828	\$821
Per Capita Expenditures:	\$680	\$697	\$686
Revenues over/under Expenditures:	\$6,258,547	\$5,929,719	\$3,931,952
Ratio of Fund Balance to Expenditures:	102.34%	124.09%	116.60%
Ending Fund Balance for FY 22:	\$50,328,848	\$35,823,028	\$24,353,401
Per Capita Ending Fund Balance:	\$696	\$858	\$786

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$298,061	\$0
Total Unreserved Funds:	\$0	\$502,164	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$55,884,467	\$26,289,898	\$16,389,983
Total Unrestricted Net Assets:	\$11,445,094	\$9,272,858	\$7,882,760

FISCAL YEAR 2022



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 22:	\$1,759,564	\$9,609,495	\$604,641
Per Capita Debt:	\$24	\$128	\$22
General Obligation Debt over EAV:	0.00%	0.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$1,081,368	\$1,781,680	\$0
Per Capita Beginning Retained Earnings	\$15	\$26	\$0
Revenues During FY 22:	\$292,142	\$1,514,943	\$0
Expenditures During FY 22:	\$58,766	\$1,686,468	\$0
Per Capita Revenues:	\$4	\$34	\$0
Per Capita Expenses:	\$1	\$33	\$0
Operating Income (loss):	\$233,376	(\$171,525)	\$0
Ratio of Retained Earnings to Expenses:	2,237.25%	137.58%	0.00%
Ending Retained Earnings for FY 22:	\$1,314,744	\$2,797,083	\$0
Per Capita Ending Retained Earnings:	\$18	\$33	\$0

FISCAL YEAR 2022



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:	11/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,019,730		
Equalized Assessed Valuation:	\$177,444,978		
Population:	11,202		
Employees:			
Full Time:	83		
Part Time:	10		
Salaries Paid:	\$2,639,641		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$13,407,357	\$29,760,479	\$20,674,843
Per Capita Beginning Fund Balance:	\$1,197	\$728	\$657
Revenues During FY 22:	\$10,778,490	\$36,814,335	\$23,397,751
Expenditures During FY 22:	\$7,837,389	\$30,884,616	\$19,576,846
Per Capita Revenues:	\$962	\$828	\$821
Per Capita Expenditures:	\$700	\$697	\$686
Revenues over/under Expenditures:	\$2,941,101	\$5,929,719	\$3,931,952
Ratio of Fund Balance to Expenditures:	208.58%	124.09%	116.60%
Ending Fund Balance for FY 22:	\$16,347,446	\$35,823,028	\$24,353,401
Per Capita Ending Fund Balance:	\$1,459	\$858	\$786

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$298,061	\$0
Total Unreserved Funds:	\$0	\$502,164	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$14,127,778	\$26,289,898	\$16,389,983
Total Unrestricted Net Assets:	\$2,219,668	\$9,272,858	\$7,882,760

FISCAL YEAR 2022



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 22:	\$0	\$9,609,495	\$604,641
Per Capita Debt:	\$0	\$128	\$22
General Obligation Debt over EAV:	0.00%	0.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$1,781,680	\$0
Per Capita Beginning Retained Earnings	\$0	\$26	\$0
Revenues During FY 22:	\$0	\$1,514,943	\$0
Expenditures During FY 22:	\$0	\$1,686,468	\$0
Per Capita Revenues:	\$0	\$34	\$0
Per Capita Expenses:	\$0	\$33	\$0
Operating Income (loss):	\$0	(\$171,525)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	137.58%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$2,797,083	\$0
Per Capita Ending Retained Earnings:	\$0	\$33	\$0

FISCAL YEAR 2022



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:	11/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$15,927,242		
Equalized Assessed Valuation:	\$406,649,262		
Population:	16,531		
Employees:			
Full Time:	65		
Part Time:	9		
Salaries Paid:	\$3,587,787		

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 22:	\$14,361,397	\$29,760,479	\$20,674,843
Per Capita Beginning Fund Balance:	\$869	\$728	\$657
Revenues During FY 22:	\$16,983,977	\$36,814,335	\$23,397,751
Expenditures During FY 22:	\$14,464,700	\$30,884,616	\$19,576,846
Per Capita Revenues:	\$1,027	\$828	\$821
Per Capita Expenditures:	\$875	\$697	\$686
Revenues over/under Expenditures:	\$2,519,277	\$5,929,719	\$3,931,952
Ratio of Fund Balance to Expenditures:	116.70%	124.09%	116.60%
Ending Fund Balance for FY 22:	\$16,880,674	\$35,823,028	\$24,353,401
Per Capita Ending Fund Balance:	\$1,021	\$858	\$786

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$298,061	\$0
Total Unreserved Funds:	\$0	\$502,164	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$13,550,674	\$26,289,898	\$16,389,983
Total Unrestricted Net Assets:	\$3,911,356	\$9,272,858	\$7,882,760

FISCAL YEAR 2022



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 22:	\$0	\$9,609,495	\$604,641
Per Capita Debt:	\$0	\$128	\$22
General Obligation Debt over EAV:	0.00%	0.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$1,781,680	\$0
Per Capita Beginning Retained Earnings	\$0	\$26	\$0
Revenues During FY 22:	\$0	\$1,514,943	\$0
Expenditures During FY 22:	\$0	\$1,686,468	\$0
Per Capita Revenues:	\$0	\$34	\$0
Per Capita Expenses:	\$0	\$33	\$0
Operating Income (loss):	\$0	(\$171,525)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	137.58%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$2,797,083	\$0
Per Capita Ending Retained Earnings:	\$0	\$33	\$0

FISCAL YEAR 2022



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:	11/30/2022
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$15,914,326
Equalized Assessed Valuation:	\$356,205,669
Population:	13,643
Employees:	
Full Time:	85
Part Time:	77
Salaries Paid:	\$4,597,018

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$21,776,648	\$29,760,479	\$20,674,843
Per Capita Beginning Fund Balance:	\$1,596	\$728	\$657
Revenues During FY 22:	\$12,601,824	\$36,814,335	\$23,397,751
Expenditures During FY 22:	\$10,741,323	\$30,884,616	\$19,576,846
Per Capita Revenues:	\$924	\$828	\$821
Per Capita Expenditures:	\$787	\$697	\$686
Revenues over/under Expenditures:	\$1,860,501	\$5,929,719	\$3,931,952
Ratio of Fund Balance to Expenditures:	220.06%	124.09%	116.60%
Ending Fund Balance for FY 22:	\$23,637,149	\$35,823,028	\$24,353,401
Per Capita Ending Fund Balance:	\$1,733	\$858	\$786

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$298,061	\$0
Total Unreserved Funds:	\$0	\$502,164	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$23,240	\$26,289,898	\$16,389,983
Total Unrestricted Net Assets:	\$24,531,767	\$9,272,858	\$7,882,760

FISCAL YEAR 2022



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 22:	\$325,000	\$9,609,495	\$604,641
Per Capita Debt:	\$24	\$128	\$22
General Obligation Debt over EAV:	0.09%	0.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$1,781,680	\$0
Per Capita Beginning Retained Earnings	\$0	\$26	\$0
Revenues During FY 22:	\$0	\$1,514,943	\$0
Expenditures During FY 22:	\$0	\$1,686,468	\$0
Per Capita Revenues:	\$0	\$34	\$0
Per Capita Expenses:	\$0	\$33	\$0
Operating Income (loss):	\$0	(\$171,525)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	137.58%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$2,797,083	\$0
Per Capita Ending Retained Earnings:	\$0	\$33	\$0

FISCAL YEAR 2022



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:	11/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$13,715,724		
Equalized Assessed Valuation:	\$241,543,012		
Population:	15,872		
Employees:			
Full Time:	66		
Part Time:	29		
Salaries Paid:	\$3,919,436		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$12,805,273	\$29,760,479	\$20,674,843
Per Capita Beginning Fund Balance:	\$807	\$728	\$657
Revenues During FY 22:	\$16,889,747	\$36,814,335	\$23,397,751
Expenditures During FY 22:	\$13,557,540	\$30,884,616	\$19,576,846
Per Capita Revenues:	\$1,064	\$828	\$821
Per Capita Expenditures:	\$854	\$697	\$686
Revenues over/under Expenditures:	\$3,332,207	\$5,929,719	\$3,931,952
Ratio of Fund Balance to Expenditures:	119.03%	124.09%	116.60%
Ending Fund Balance for FY 22:	\$16,137,480	\$35,823,028	\$24,353,401
Per Capita Ending Fund Balance:	\$1,017	\$858	\$786

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$298,061	\$0
Total Unreserved Funds:	\$0	\$502,164	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$9,667,572	\$26,289,898	\$16,389,983
Total Unrestricted Net Assets:	\$6,479,908	\$9,272,858	\$7,882,760

FISCAL YEAR 2022



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 22:	\$0	\$9,609,495	\$604,641
Per Capita Debt:	\$0	\$128	\$22
General Obligation Debt over EAV:	0.00%	0.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$1,781,680	\$0
Per Capita Beginning Retained Earnings	\$0	\$26	\$0
Revenues During FY 22:	\$0	\$1,514,943	\$0
Expenditures During FY 22:	\$0	\$1,686,468	\$0
Per Capita Revenues:	\$0	\$34	\$0
Per Capita Expenses:	\$0	\$33	\$0
Operating Income (loss):	\$0	(\$171,525)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	137.58%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$2,797,083	\$0
Per Capita Ending Retained Earnings:	\$0	\$33	\$0

FISCAL YEAR 2022



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:	11/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$10,574,535		
Equalized Assessed Valuation:	\$241,213,447		
Population:	137,840		
Employees:			
Full Time:	75		
Part Time:	40		
Salaries Paid:	\$3,648,783		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$11,557,630	\$29,760,479	\$20,674,843
Per Capita Beginning Fund Balance:	\$84	\$728	\$657
Revenues During FY 22:	\$11,905,624	\$36,814,335	\$23,397,751
Expenditures During FY 22:	\$10,762,634	\$30,884,616	\$19,576,846
Per Capita Revenues:	\$86	\$828	\$821
Per Capita Expenditures:	\$78	\$697	\$686
Revenues over/under Expenditures:	\$1,142,990	\$5,929,719	\$3,931,952
Ratio of Fund Balance to Expenditures:	114.50%	124.09%	116.60%
Ending Fund Balance for FY 22:	\$12,323,013	\$35,823,028	\$24,353,401
Per Capita Ending Fund Balance:	\$89	\$858	\$786

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$298,061	\$0
Total Unreserved Funds:	\$0	\$502,164	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$13,547,991	\$26,289,898	\$16,389,983
Total Unrestricted Net Assets:	\$1,823,251	\$9,272,858	\$7,882,760

FISCAL YEAR 2022



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 22:	\$137,799	\$9,609,495	\$604,641
Per Capita Debt:	\$1	\$128	\$22
General Obligation Debt over EAV:	0.00%	0.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$763,941	\$1,781,680	\$0
Per Capita Beginning Retained Earnings	\$6	\$26	\$0
Revenues During FY 22:	\$1,236,399	\$1,514,943	\$0
Expenditures During FY 22:	\$1,204,103	\$1,686,468	\$0
Per Capita Revenues:	\$9	\$34	\$0
Per Capita Expenses:	\$9	\$33	\$0
Operating Income (loss):	\$32,296	(\$171,525)	\$0
Ratio of Retained Earnings to Expenses:	85.20%	137.58%	0.00%
Ending Retained Earnings for FY 22:	\$1,025,874	\$2,797,083	\$0
Per Capita Ending Retained Earnings:	\$7	\$33	\$0

FISCAL YEAR 2022



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:	11/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$61,360,791		
Equalized Assessed Valuation:	\$966,136,416		
Population:	55,305		
Employees:			
	Full Time:	274	
	Part Time:	73	
	Salaries Paid:	\$17,841,579	

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 22:	\$46,901,839	\$29,760,479	\$20,674,843
Per Capita Beginning Fund Balance:	\$848	\$728	\$657
Revenues During FY 22:	\$51,409,430	\$36,814,335	\$23,397,751
Expenditures During FY 22:	\$46,784,682	\$30,884,616	\$19,576,846
Per Capita Revenues:	\$930	\$828	\$821
Per Capita Expenditures:	\$846	\$697	\$686
Revenues over/under Expenditures:	\$4,624,748	\$5,929,719	\$3,931,952
Ratio of Fund Balance to Expenditures:	110.18%	124.09%	116.60%
Ending Fund Balance for FY 22:	\$51,546,587	\$35,823,028	\$24,353,401
Per Capita Ending Fund Balance:	\$932	\$858	\$786

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$298,061	\$0
Total Unreserved Funds:	\$0	\$502,164	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$36,869,217	\$26,289,898	\$16,389,983
Total Unrestricted Net Assets:	\$9,594,440	\$9,272,858	\$7,882,760

FISCAL YEAR 2022



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 22:	\$303,763	\$9,609,495	\$604,641
Per Capita Debt:	\$5	\$128	\$22
General Obligation Debt over EAV:	0.00%	0.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$1,781,680	\$0
Per Capita Beginning Retained Earnings	\$0	\$26	\$0
Revenues During FY 22:	\$0	\$1,514,943	\$0
Expenditures During FY 22:	\$0	\$1,686,468	\$0
Per Capita Revenues:	\$0	\$34	\$0
Per Capita Expenses:	\$0	\$33	\$0
Operating Income (loss):	\$0	(\$171,525)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	137.58%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$2,797,083	\$0
Per Capita Ending Retained Earnings:	\$0	\$33	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Greater Than 275,000

Local Government Profile

Unit Name:	Will County		
Unit Code:	099/000/00	County:	Will
Fiscal Year End:	11/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$795,307,361		
Equalized Assessed Valuation:	\$23,925,977,593		
Population:	696,757		
Employees:			
Full Time:	2,021		
Part Time:	155		
Salaries Paid:	\$135,266,077		

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$325,337,654	\$261,361,653	\$278,224,977
Per Capita Beginning Fund Balance:	\$467	\$459	\$460
Revenues During FY 22:	\$437,474,024	\$357,284,046	\$340,929,876
Expenditures During FY 22:	\$343,721,615	\$290,928,530	\$272,566,473
Per Capita Revenues:	\$628	\$634	\$609
Per Capita Expenditures:	\$493	\$516	\$509
Revenues over/under Expenditures:	\$93,752,409	\$66,355,520	\$67,450,434
Ratio of Fund Balance to Expenditures:	113.35%	107.82%	104.41%
Ending Fund Balance for FY 22:	\$389,591,682	\$308,732,319	\$327,144,418
Per Capita Ending Fund Balance:	\$559	\$547	\$560

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:	\$243,492,269	\$250,679,044	\$225,769,897
Total Unrestricted Net Assets:	\$91,103,589	\$47,780,710	\$62,210,195

FISCAL YEAR 2022



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 22:	\$476,525,405	\$202,706,285	\$192,229,673
Per Capita Debt:	\$684	\$344	\$341
General Obligation Debt over EAV:	1.57%	0.43%	0.19%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$80,671,356	\$30,396,145
Per Capita Beginning Retained Earnings	\$0	\$126	\$65
Revenues During FY 22:	\$0	\$18,576,990	\$13,365,925
Expenditures During FY 22:	\$0	\$17,154,242	\$16,369,825
Per Capita Revenues:	\$0	\$33	\$38
Per Capita Expenses:	\$0	\$34	\$39
Operating Income (loss):	\$0	\$1,422,747	(\$78,368)
Ratio of Retained Earnings to Expenses:	0.00%	923.35%	389.76%
Ending Retained Earnings for FY 22:	\$0	\$82,914,416	\$29,954,385
Per Capita Ending Retained Earnings:	\$0	\$128	\$68

FISCAL YEAR 2022



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:	9/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$287,737,736		
Equalized Assessed Valuation:	\$4,502,776,092		
Population:	283,119		
Employees:			
Full Time:	1,440		
Part Time:	203		
Salaries Paid:	\$70,227,848		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$111,312,153	\$261,361,653	\$278,224,977
Per Capita Beginning Fund Balance:	\$393	\$459	\$460
Revenues During FY 22:	\$233,925,000	\$357,284,046	\$340,929,876
Expenditures During FY 22:	\$174,303,205	\$290,928,530	\$272,566,473
Per Capita Revenues:	\$826	\$634	\$609
Per Capita Expenditures:	\$616	\$516	\$509
Revenues over/under Expenditures:	\$59,621,795	\$66,355,520	\$67,450,434
Ratio of Fund Balance to Expenditures:	91.26%	107.82%	104.41%
Ending Fund Balance for FY 22:	\$159,065,483	\$308,732,319	\$327,144,418
Per Capita Ending Fund Balance:	\$562	\$547	\$560

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:	\$208,047,524	\$250,679,044	\$225,769,897
Total Unrestricted Net Assets:	(\$49,608,020)	\$47,780,710	\$62,210,195

FISCAL YEAR 2022



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 22:	\$129,919,542	\$202,706,285	\$192,229,673
Per Capita Debt:	\$459	\$344	\$341
General Obligation Debt over EAV:	0.16%	0.43%	0.19%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$4,062,220	\$80,671,356	\$30,396,145
Per Capita Beginning Retained Earnings	\$14	\$126	\$65
Revenues During FY 22:	\$11,968,625	\$18,576,990	\$13,365,925
Expenditures During FY 22:	\$17,190,428	\$17,154,242	\$16,369,825
Per Capita Revenues:	\$42	\$33	\$38
Per Capita Expenses:	\$61	\$34	\$39
Operating Income (loss):	(\$5,221,803)	\$1,422,747	(\$78,368)
Ratio of Retained Earnings to Expenses:	19.53%	923.35%	389.76%
Ending Retained Earnings for FY 22:	\$3,357,193	\$82,914,416	\$29,954,385
Per Capita Ending Retained Earnings:	\$12	\$128	\$68

FISCAL YEAR 2022



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:	11/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$36,680,056		
Equalized Assessed Valuation:	\$975,739,558		
Population:	38,128		
Employees:			
Full Time:	118		
Part Time:	40		
Salaries Paid:	\$8,133,157		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$23,784,740	\$29,760,479	\$20,674,843
Per Capita Beginning Fund Balance:	\$624	\$728	\$657
Revenues During FY 22:	\$23,588,359	\$36,814,335	\$23,397,751
Expenditures During FY 22:	\$21,500,413	\$30,884,616	\$19,576,846
Per Capita Revenues:	\$619	\$828	\$821
Per Capita Expenditures:	\$564	\$697	\$686
Revenues over/under Expenditures:	\$2,087,946	\$5,929,719	\$3,931,952
Ratio of Fund Balance to Expenditures:	120.08%	124.09%	116.60%
Ending Fund Balance for FY 22:	\$25,816,946	\$35,823,028	\$24,353,401
Per Capita Ending Fund Balance:	\$677	\$858	\$786

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$298,061	\$0
Total Unreserved Funds:	\$0	\$502,164	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$16,453,596	\$26,289,898	\$16,389,983
Total Unrestricted Net Assets:	\$10,218,111	\$9,272,858	\$7,882,760

FISCAL YEAR 2022



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 22:	\$304,374	\$9,609,495	\$604,641
Per Capita Debt:	\$8	\$128	\$22
General Obligation Debt over EAV:	0.00%	0.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$1,781,680	\$0
Per Capita Beginning Retained Earnings	\$0	\$26	\$0
Revenues During FY 22:	\$0	\$1,514,943	\$0
Expenditures During FY 22:	\$0	\$1,686,468	\$0
Per Capita Revenues:	\$0	\$34	\$0
Per Capita Expenses:	\$0	\$33	\$0
Operating Income (loss):	\$0	(\$171,525)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	137.58%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$2,797,083	\$0
Per Capita Ending Retained Earnings:	\$0	\$33	\$0