

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
Empty table for 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

<u>General and Special Funds</u>	<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
<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:	\$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

<u>General and Special Funds</u>	<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
<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:	\$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