

# 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

<b>Unit Name:</b>	De Witt County		
<b>Unit Code:</b>	020/000/00	<b>County:</b>	Dewitt
<b>Fiscal Year End:</b>	11/30/2022		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$28,999,921		
<b>Equalized Assessed Valuation:</b>	\$637,268,151		
<b>Population:</b>	16,516		
<b>Employees:</b>			
<b>Full Time:</b>	150		
<b>Part Time:</b>	15		
<b>Salaries Paid:</b>	\$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:	<b>\$0</b>	\$9,609,495	\$604,641
Per Capita Debt:	<b>\$0</b>	\$128	\$22
General Obligation Debt over EAV:	<b>0.00%</b>	0.20%	0.00%

#### Enterprise Funds

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

<b>Unit Name:</b>	Dekalb County		
<b>Unit Code:</b>	019/000/00	<b>County:</b>	Dekalb
<b>Fiscal Year End:</b>	12/31/2022		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$99,916,023		
<b>Equalized Assessed Valuation:</b>	\$2,435,121,737		
<b>Population:</b>	100,232		
<b>Employees:</b>			
	<b>Full Time:</b>	372	
	<b>Part Time:</b>	247	
	<b>Salaries Paid:</b>	\$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:	<b>\$47,750,062</b>	\$29,760,479	\$20,674,843
Per Capita Beginning Fund Balance:	<b>\$476</b>	\$728	\$657
Revenues During FY 22:	<b>\$66,584,183</b>	\$36,814,335	\$23,397,751
Expenditures During FY 22:	<b>\$53,297,600</b>	\$30,884,616	\$19,576,846
Per Capita Revenues:	<b>\$664</b>	\$828	\$821
Per Capita Expenditures:	<b>\$532</b>	\$697	\$686
Revenues over/under Expenditures:	<b>\$13,286,583</b>	\$5,929,719	\$3,931,952
Ratio of Fund Balance to Expenditures:	<b>113.09%</b>	124.09%	116.60%
Ending Fund Balance for FY 22:	<b>\$60,275,040</b>	\$35,823,028	\$24,353,401
Per Capita Ending Fund Balance:	<b>\$601</b>	\$858	\$786

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$59,515,263</b>	\$26,289,898	\$16,389,983
Total Unrestricted Net Assets:	<b>\$30,840,849</b>	\$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:	<b>\$63,790,414</b>	\$9,609,495	\$604,641
Per Capita Debt:	<b>\$636</b>	\$128	\$22
General Obligation Debt over EAV:	<b>0.00%</b>	0.20%	0.00%

#### Enterprise Funds

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

<b>Unit Name:</b>	Douglas County		
<b>Unit Code:</b>	021/000/00	<b>County:</b>	Douglas
<b>Fiscal Year End:</b>	12/31/2022		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$31,816,313		
<b>Equalized Assessed Valuation:</b>	\$483,732,535		
<b>Population:</b>	19,740		
<b>Employees:</b>			
<b>Full Time:</b>	121		
<b>Part Time:</b>	38		
<b>Salaries Paid:</b>	\$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:	<b>\$1,755,045</b>	\$9,609,495	\$604,641
Per Capita Debt:	<b>\$89</b>	\$128	\$22
General Obligation Debt over EAV:	<b>0.25%</b>	0.20%	0.00%

**Enterprise Funds**

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

<b>Unit Name:</b>	Dupage County		
<b>Unit Code:</b>	022/000/00	<b>County:</b>	Dupage
<b>Fiscal Year End:</b>	11/30/2022		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$4,069,607,121		
<b>Equalized Assessed Valuation:</b>	\$45,763,034,861		
<b>Population:</b>	930,759		
<b>Employees:</b>			
<b>Full Time:</b>	2,674		
<b>Part Time:</b>	159		
<b>Salaries Paid:</b>	\$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:	<b>\$290,245,880</b>	\$261,361,653	\$278,224,977
Per Capita Beginning Fund Balance:	<b>\$312</b>	\$459	\$460
Revenues During FY 22:	<b>\$549,329,917</b>	\$357,284,046	\$340,929,876
Expenditures During FY 22:	<b>\$440,238,437</b>	\$290,928,530	\$272,566,473
Per Capita Revenues:	<b>\$590</b>	\$634	\$609
Per Capita Expenditures:	<b>\$473</b>	\$516	\$509
Revenues over/under Expenditures:	<b>\$109,091,480</b>	\$66,355,520	\$67,450,434
Ratio of Fund Balance to Expenditures:	<b>79.94%</b>	107.82%	104.41%
Ending Fund Balance for FY 22:	<b>\$351,926,632</b>	\$308,732,319	\$327,144,418
Per Capita Ending Fund Balance:	<b>\$378</b>	\$547	\$560

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$269,121,065</b>	\$250,679,044	\$225,769,897
Total Unrestricted Net Assets:	<b>\$91,657,181</b>	\$47,780,710	\$62,210,195

# FISCAL YEAR 2022



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ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	<b>\$188,913,933</b>	\$202,706,285	\$192,229,673
Per Capita Debt:	<b>\$203</b>	\$344	\$341
General Obligation Debt over EAV:	<b>0.22%</b>	0.43%	0.19%

#### Enterprise Funds

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

<b>Unit Name:</b>	Edgar County		
<b>Unit Code:</b>	023/000/00	<b>County:</b>	Edgar
<b>Fiscal Year End:</b>	11/30/2022		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$11,829,839		
<b>Equalized Assessed Valuation:</b>	\$400,926,514		
<b>Population:</b>	16,433		
<b>Employees:</b>			
<b>Full Time:</b>	86		
<b>Part Time:</b>	36		
<b>Salaries Paid:</b>	\$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:	<b>\$10,603,803</b>	\$29,760,479	\$20,674,843
Per Capita Beginning Fund Balance:	<b>\$645</b>	\$728	\$657
Revenues During FY 22:	<b>\$19,582,090</b>	\$36,814,335	\$23,397,751
Expenditures During FY 22:	<b>\$17,863,730</b>	\$30,884,616	\$19,576,846
Per Capita Revenues:	<b>\$1,192</b>	\$828	\$821
Per Capita Expenditures:	<b>\$1,087</b>	\$697	\$686
Revenues over/under Expenditures:	<b>\$1,718,360</b>	\$5,929,719	\$3,931,952
Ratio of Fund Balance to Expenditures:	<b>68.98%</b>	124.09%	116.60%
Ending Fund Balance for FY 22:	<b>\$12,322,163</b>	\$35,823,028	\$24,353,401
Per Capita Ending Fund Balance:	<b>\$750</b>	\$858	\$786

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$11,208,339</b>	\$26,289,898	\$16,389,983
Total Unrestricted Net Assets:	<b>\$12,113,712</b>	\$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:	<b>\$11,856,035</b>	\$9,609,495	\$604,641
Per Capita Debt:	<b>\$721</b>	\$128	\$22
General Obligation Debt over EAV:	<b>0.06%</b>	0.20%	0.00%

#### Enterprise Funds

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

<b>Unit Name:</b>	Effingham County		
<b>Unit Code:</b>	025/000/00	<b>County:</b>	Effingham
<b>Fiscal Year End:</b>	11/30/2022		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$26,955,730		
<b>Equalized Assessed Valuation:</b>	\$966,421,127		
<b>Population:</b>	34,668		
<b>Employees:</b>			
<b>Full Time:</b>	169		
<b>Part Time:</b>	56		
<b>Salaries Paid:</b>	\$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:	<b>\$0</b>	\$9,609,495	\$604,641
Per Capita Debt:	<b>\$0</b>	\$128	\$22
General Obligation Debt over EAV:	<b>0.00%</b>	0.20%	0.00%

#### Enterprise Funds

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

<b>Unit Name:</b>	Fayette County		
<b>Unit Code:</b>	026/000/00	<b>County:</b>	Fayette
<b>Fiscal Year End:</b>	11/30/2022		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$12,575,891		
<b>Equalized Assessed Valuation:</b>	\$290,679,221		
<b>Population:</b>	21,305		
<b>Employees:</b>			
<b>Full Time:</b>	116		
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$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:	<b>\$413,871</b>	\$9,609,495	\$604,641
Per Capita Debt:	<b>\$19</b>	\$128	\$22
General Obligation Debt over EAV:	<b>0.00%</b>	0.20%	0.00%

#### Enterprise Funds

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

<b>Unit Name:</b>	Ford County		
<b>Unit Code:</b>	027/000/00	<b>County:</b>	Ford
<b>Fiscal Year End:</b>	11/30/2022		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$19,923,074		
<b>Equalized Assessed Valuation:</b>	\$330,467,001		
<b>Population:</b>	13,511		
<b>Employees:</b>			
	<b>Full Time:</b>	61	
	<b>Part Time:</b>	34	
	<b>Salaries Paid:</b>	\$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:	<b>\$16,686,577</b>	\$29,760,479	\$20,674,843
Per Capita Beginning Fund Balance:	<b>\$1,235</b>	\$728	\$657
Revenues During FY 22:	<b>\$15,392,502</b>	\$36,814,335	\$23,397,751
Expenditures During FY 22:	<b>\$12,950,700</b>	\$30,884,616	\$19,576,846
Per Capita Revenues:	<b>\$1,139</b>	\$828	\$821
Per Capita Expenditures:	<b>\$959</b>	\$697	\$686
Revenues over/under Expenditures:	<b>\$2,441,802</b>	\$5,929,719	\$3,931,952
Ratio of Fund Balance to Expenditures:	<b>148.47%</b>	124.09%	116.60%
Ending Fund Balance for FY 22:	<b>\$19,228,379</b>	\$35,823,028	\$24,353,401
Per Capita Ending Fund Balance:	<b>\$1,423</b>	\$858	\$786

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$16,984,879</b>	\$26,289,898	\$16,389,983
Total Unrestricted Net Assets:	<b>\$3,820,158</b>	\$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:	<b>\$665,487</b>	\$9,609,495	\$604,641
Per Capita Debt:	<b>\$49</b>	\$128	\$22
General Obligation Debt over EAV:	<b>0.00%</b>	0.20%	0.00%

#### Enterprise Funds

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

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

<b>Blended Component Units</b>

#### Fiscal Indicators

##### General and Special Funds

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

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$16,326,370</b>	\$26,289,898	\$16,389,983
Total Unrestricted Net Assets:	<b>\$3,259,836</b>	\$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:	<b>\$17,036,102</b>	\$9,609,495	\$604,641
Per Capita Debt:	<b>\$455</b>	\$128	\$22
General Obligation Debt over EAV:	<b>3.61%</b>	0.20%	0.00%

**Enterprise Funds**

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

<b>Unit Name:</b>	Fulton County
<b>Unit Code:</b>	029/000/00
<b>County:</b>	Fulton
<b>Fiscal Year End:</b>	11/30/2022
<b>Accounting Method:</b>	Modified Accrual
<b>Appropriation or Budget:</b>	\$46,814,818
<b>Equalized Assessed Valuation:</b>	\$561,726,995
<b>Population:</b>	33,021
<b>Employees:</b>	
<b>Full Time:</b>	180
<b>Part Time:</b>	52
<b>Salaries Paid:</b>	\$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:	<b>\$24,037,419</b>	\$29,760,479	\$20,674,843
Per Capita Beginning Fund Balance:	<b>\$728</b>	\$728	\$657
Revenues During FY 22:	<b>\$31,986,790</b>	\$36,814,335	\$23,397,751
Expenditures During FY 22:	<b>\$22,882,833</b>	\$30,884,616	\$19,576,846
Per Capita Revenues:	<b>\$969</b>	\$828	\$821
Per Capita Expenditures:	<b>\$693</b>	\$697	\$686
Revenues over/under Expenditures:	<b>\$9,103,957</b>	\$5,929,719	\$3,931,952
Ratio of Fund Balance to Expenditures:	<b>144.82%</b>	124.09%	116.60%
Ending Fund Balance for FY 22:	<b>\$33,138,459</b>	\$35,823,028	\$24,353,401
Per Capita Ending Fund Balance:	<b>\$1,004</b>	\$858	\$786

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$18,945,239</b>	\$26,289,898	\$16,389,983
Total Unrestricted Net Assets:	<b>(\$8,260,628)</b>	\$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:	<b>\$2,106,327</b>	\$9,609,495	\$604,641
Per Capita Debt:	<b>\$64</b>	\$128	\$22
General Obligation Debt over EAV:	<b>0.00%</b>	0.20%	0.00%

#### Enterprise Funds

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