

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

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Grundy County
Unit Code:	032/000/00
County:	Grundy
Fiscal Year End:	11/30/2022
Accounting Method:	Cash With Assets
Appropriation or Budget:	\$48,264,250
Equalized Assessed Valuation:	\$2,273,573,983
Population:	52,989
Employees:	
Full Time:	181
Part Time:	59
Salaries Paid:	\$12,375,356

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$48,145,472	\$29,760,479	\$20,674,843
Per Capita Beginning Fund Balance:	\$909	\$728	\$657
Revenues During FY 22:	\$50,796,713	\$36,814,335	\$23,397,751
Expenditures During FY 22:	\$43,126,093	\$30,884,616	\$19,576,846
Per Capita Revenues:	\$959	\$828	\$821
Per Capita Expenditures:	\$814	\$697	\$686
Revenues over/under Expenditures:	\$7,670,620	\$5,929,719	\$3,931,952
Ratio of Fund Balance to Expenditures:	127.11%	124.09%	116.60%
Ending Fund Balance for FY 22:	\$54,816,092	\$35,823,028	\$24,353,401
Per Capita Ending Fund Balance:	\$1,034	\$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:	\$30,721,847	\$26,289,898	\$16,389,983
Total Unrestricted Net Assets:	\$25,577,735	\$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:	\$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

General and Special Funds

	<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

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:	\$10,258,663	\$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

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