

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

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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:	\$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

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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:	\$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

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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:	\$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