

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Vermilion County
Unit Code:	092/000/00
County:	Vermilion
Fiscal Year End:	11/30/2022
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$45,328,754
Equalized Assessed Valuation:	\$1,016,300,420
Population:	72,337
Employees:	
Full Time:	387
Part Time:	
Salaries Paid:	\$19,766,995

Blended Component Units

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

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

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$1,759,564	\$9,609,495	\$604,641
Per Capita Debt:	\$24	\$128	\$22
General Obligation Debt over EAV:	0.00%	0.20%	0.00%

Enterprise Funds

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

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Wabash County		
Unit Code:	093/000/00	County:	Wabash
Fiscal Year End:	11/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,019,730		
Equalized Assessed Valuation:	\$177,444,978		
Population:	11,202		
Employees:			
Full Time:	83		
Part Time:	10		
Salaries Paid:	\$2,639,641		

Blended Component Units

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

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

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$0	\$9,609,495	\$604,641
Per Capita Debt:	\$0	\$128	\$22
General Obligation Debt over EAV:	0.00%	0.20%	0.00%

Enterprise Funds

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

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Warren County		
Unit Code:	094/000/00	County:	Warren
Fiscal Year End:	11/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$15,927,242		
Equalized Assessed Valuation:	\$406,649,262		
Population:	16,531		
Employees:			
Full Time:	65		
Part Time:	9		
Salaries Paid:	\$3,587,787		

Blended Component Units
Number Submitted = 1
911

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

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

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$0	\$9,609,495	\$604,641
Per Capita Debt:	\$0	\$128	\$22
General Obligation Debt over EAV:	0.00%	0.20%	0.00%

Enterprise Funds

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

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Washington County		
Unit Code:	095/000/00	County:	Washington
Fiscal Year End:	11/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$15,914,326		
Equalized Assessed Valuation:	\$356,205,669		
Population:	13,643		
Employees:			
Full Time:	85		
Part Time:	77		
Salaries Paid:	\$4,597,018		

Blended Component Units

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

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

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$325,000	\$9,609,495	\$604,641
Per Capita Debt:	\$24	\$128	\$22
General Obligation Debt over EAV:	0.09%	0.20%	0.00%

Enterprise Funds

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

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Wayne County		
Unit Code:	096/000/00	County:	Wayne
Fiscal Year End:	11/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$13,715,724		
Equalized Assessed Valuation:	\$241,543,012		
Population:	15,872		
Employees:			
Full Time:	66		
Part Time:	29		
Salaries Paid:	\$3,919,436		

Blended Component Units

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

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

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$0	\$9,609,495	\$604,641
Per Capita Debt:	\$0	\$128	\$22
General Obligation Debt over EAV:	0.00%	0.20%	0.00%

Enterprise Funds

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

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	White County		
Unit Code:	097/000/00	County:	White
Fiscal Year End:	11/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$10,574,535		
Equalized Assessed Valuation:	\$241,213,447		
Population:	137,840		
Employees:			
Full Time:	75		
Part Time:	40		
Salaries Paid:	\$3,648,783		

Blended Component Units

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

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

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$137,799	\$9,609,495	\$604,641
Per Capita Debt:	\$1	\$128	\$22
General Obligation Debt over EAV:	0.00%	0.20%	0.00%

Enterprise Funds

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

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Whiteside County		
Unit Code:	098/000/00	County:	Whiteside
Fiscal Year End:	11/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$61,360,791		
Equalized Assessed Valuation:	\$966,136,416		
Population:	55,305		
Employees:			
	Full Time:	274	
	Part Time:	73	
	Salaries Paid:	\$17,841,579	

Blended Component Units
Number Submitted = 1
E911

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

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

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$303,763	\$9,609,495	\$604,641
Per Capita Debt:	\$5	\$128	\$22
General Obligation Debt over EAV:	0.00%	0.20%	0.00%

Enterprise Funds

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

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Greater Than 275,000

Local Government Profile

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

Blended Component Units

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$243,492,269	\$250,679,044	\$225,769,897
Total Unrestricted Net Assets:	\$91,103,589	\$47,780,710	\$62,210,195

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$476,525,405	\$202,706,285	\$192,229,673
Per Capita Debt:	\$684	\$344	\$341
General Obligation Debt over EAV:	1.57%	0.43%	0.19%

Enterprise Funds

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

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Greater Than 275,000

Local Government Profile

Unit Name:	Winnebago County		
Unit Code:	101/000/00	County:	Winnebago
Fiscal Year End:	9/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$287,737,736		
Equalized Assessed Valuation:	\$4,502,776,092		
Population:	283,119		
Employees:			
Full Time:	1,440		
Part Time:	203		
Salaries Paid:	\$70,227,848		

Blended Component Units

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$208,047,524	\$250,679,044	\$225,769,897
Total Unrestricted Net Assets:	(\$49,608,020)	\$47,780,710	\$62,210,195

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$129,919,542	\$202,706,285	\$192,229,673
Per Capita Debt:	\$459	\$344	\$341
General Obligation Debt over EAV:	0.16%	0.43%	0.19%

Enterprise Funds

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

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Woodford County		
Unit Code:	102/000/00	County:	Woodford
Fiscal Year End:	11/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$36,680,056		
Equalized Assessed Valuation:	\$975,739,558		
Population:	38,128		
Employees:			
Full Time:	118		
Part Time:	40		
Salaries Paid:	\$8,133,157		

Blended Component Units

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

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

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$304,374	\$9,609,495	\$604,641
Per Capita Debt:	\$8	\$128	\$22
General Obligation Debt over EAV:	0.00%	0.20%	0.00%

Enterprise Funds

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