

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Abingdon City		
Unit Code:	048/010/30	County:	Knox
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,722,575		
Equalized Assessed Valuation:	\$22,767,988		
Population:	3,319		
Employees:			
Full Time:		10	
Part Time:		36	
Salaries Paid:		\$651,427	

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:	\$2,144,723	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$646	\$1,022	\$737
Revenues During FY 22:	\$1,572,486	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$1,004,676	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$474	\$1,174	\$952
Per Capita Expenditures:	\$303	\$967	\$782
Revenues over/under Expenditures:	\$567,810	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	271.05%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$2,723,133	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$820	\$1,237	\$917

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$17,366	\$0
Total Unreserved Funds:	\$0	\$13,093	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,451,138	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$1,161,978	(\$4,609,276)	\$682,749

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:	\$2,171,217	\$14,039,311	\$2,989,000
Per Capita Debt:	\$654	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$4,548,300	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$1,370	\$1,999	\$1,575
Revenues During FY 22:	\$1,739,760	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$1,069,820	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$524	\$648	\$456
Per Capita Expenses:	\$322	\$544	\$399
Operating Income (loss):	\$669,940	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	486.78%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$5,207,640	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$1,569	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Addieville Village		
Unit Code:	095/010/32	County:	Washington
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$864,435		
Equalized Assessed Valuation:	\$4,237,344		
Population:	259		
Employees:			
Full Time:			
Part Time:	12		
Salaries Paid:	\$25,034		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$766,167	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$2,958	\$52,950	\$839
Revenues During FY 22:	\$195,933	\$563,644	\$213,143
Expenditures During FY 22:	\$119,212	\$457,110	\$153,944
Per Capita Revenues:	\$756	\$103,095	\$569
Per Capita Expenditures:	\$460	\$81,863	\$420
Revenues over/under Expenditures:	\$76,721	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	707.05%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$842,888	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$3,254	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,011	\$0
Total Unreserved Funds:	\$0	\$42,817	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$27,388	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$839,813	\$167,739	\$177,205

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	\$554,073	\$33,399
Per Capita Debt:	\$0	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$306,662	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$1,184	\$124,305	\$1,284
Revenues During FY 22:	\$27,884	\$345,491	\$112,306
Expenditures During FY 22:	\$31,221	\$319,535	\$116,797
Per Capita Revenues:	\$108	\$19,154	\$321
Per Capita Expenses:	\$121	\$17,518	\$320
Operating Income (loss):	(\$3,337)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	971.54%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$303,325	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$1,171	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Addison Village		
Unit Code:	022/010/32	County:	Dupage
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$89,439,309		
Equalized Assessed Valuation:	\$1,363,387,488		
Population:	35,702		
Employees:			
	Full Time:	241	
	Part Time:	18	
	Salaries Paid:	\$26,545,386	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$20,584,741	\$34,972,404	\$30,239,443
Per Capita Beginning Fund Balance:	\$577	\$748	\$712
Revenues During FY 22:	\$50,996,733	\$72,859,655	\$58,178,402
Expenditures During FY 22:	\$42,326,439	\$61,478,579	\$47,866,110
Per Capita Revenues:	\$1,428	\$1,441	\$1,484
Per Capita Expenditures:	\$1,186	\$1,214	\$1,238
Revenues over/under Expenditures:	\$8,670,294	\$11,381,080	\$9,077,164
Ratio of Fund Balance to Expenditures:	67.85%	81.39%	73.81%
Ending Fund Balance for FY 22:	\$28,720,535	\$43,663,747	\$34,356,837
Per Capita Ending Fund Balance:	\$804	\$904	\$915

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,355,371	\$19,660,916	\$12,691,601
Total Unrestricted Net Assets:	(\$16,040,955)	(\$72,107,891)	(\$30,724,824)

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:	\$37,687,908	\$139,572,276	\$79,067,655
Per Capita Debt:	\$1,056	\$2,651	\$2,043
General Obligation Debt over EAV:	1.81%	20.99%	2.70%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$54,748,994	\$76,751,554	\$56,969,508
Per Capita Beginning Retained Earnings	\$1,533	\$1,532	\$1,230
Revenues During FY 22:	\$19,377,050	\$25,359,482	\$17,601,369
Expenditures During FY 22:	\$17,153,377	\$21,600,430	\$14,367,115
Per Capita Revenues:	\$543	\$495	\$394
Per Capita Expenses:	\$480	\$419	\$333
Operating Income (loss):	\$2,223,673	\$3,759,052	\$2,712,239
Ratio of Retained Earnings to Expenses:	333.51%	453.32%	429.72%
Ending Retained Earnings for FY 22:	\$57,208,014	\$80,939,609	\$57,687,802
Per Capita Ending Retained Earnings:	\$1,602	\$1,622	\$1,323

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Adeline Village		
Unit Code:	071/010/32	County:	Ogle
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash		
Appropriation or Budget:	\$24,720		
Equalized Assessed Valuation:	\$1,303,030		
Population:	78		
Employees:			
Full Time:	9		
Part Time:			
Salaries Paid:	\$5,552		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$0	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$0	\$52,950	\$839
Revenues During FY 22:	\$30,944	\$563,644	\$213,143
Expenditures During FY 22:	\$31,779	\$457,110	\$153,944
Per Capita Revenues:	\$397	\$103,095	\$569
Per Capita Expenditures:	\$407	\$81,863	\$420
Revenues over/under Expenditures:	(\$835)	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	(2.63%)	355.12%	224.46%
Ending Fund Balance for FY 22:	(\$835)	\$749,617	\$343,316
Per Capita Ending Fund Balance:	(\$11)	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,011	\$0
Total Unreserved Funds:	\$226,803	\$42,817	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$0	\$167,739	\$177,205

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	\$554,073	\$33,399
Per Capita Debt:	\$0	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$0	\$124,305	\$1,284
Revenues During FY 22:	\$0	\$345,491	\$112,306
Expenditures During FY 22:	\$0	\$319,535	\$116,797
Per Capita Revenues:	\$0	\$19,154	\$321
Per Capita Expenses:	\$0	\$17,518	\$320
Operating Income (loss):	\$0	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	0.00%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$0	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$0	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Albany City		
Unit Code:	098/010/30	County:	Whiteside
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,048,850		
Equalized Assessed Valuation:	\$13,965,130		
Population:	864		
Employees:			
Full Time:	4		
Part Time:	20		
Salaries Paid:	\$225,542		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$599,492	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$694	\$52,950	\$839
Revenues During FY 22:	\$716,049	\$563,644	\$213,143
Expenditures During FY 22:	\$567,018	\$457,110	\$153,944
Per Capita Revenues:	\$829	\$103,095	\$569
Per Capita Expenditures:	\$656	\$81,863	\$420
Revenues over/under Expenditures:	\$149,031	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	132.01%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$748,523	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$866	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,011	\$0
Total Unreserved Funds:	\$0	\$42,817	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$135,269	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$613,256	\$167,739	\$177,205

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:	\$1,623,714	\$554,073	\$33,399
Per Capita Debt:	\$1,879	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$3,669,966	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$4,248	\$124,305	\$1,284
Revenues During FY 22:	\$1,139,256	\$345,491	\$112,306
Expenditures During FY 22:	\$1,025,641	\$319,535	\$116,797
Per Capita Revenues:	\$1,319	\$19,154	\$321
Per Capita Expenses:	\$1,187	\$17,518	\$320
Operating Income (loss):	\$113,615	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	368.90%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$3,783,581	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$4,379	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Albers Village		
Unit Code:	014/010/32	County:	Clinton
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$744,300		
Equalized Assessed Valuation:	\$23,012,440		
Population:	1,121		
Employees:			
Full Time:	1		
Part Time:	20		
Salaries Paid:	\$140,847		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$913,225	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$815	\$1,022	\$737
Revenues During FY 22:	\$789,277	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$570,135	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$704	\$1,174	\$952
Per Capita Expenditures:	\$509	\$967	\$782
Revenues over/under Expenditures:	\$219,142	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	203.45%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$1,159,967	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$1,035	\$1,237	\$917

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$17,366	\$0
Total Unreserved Funds:	\$0	\$13,093	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$1,159,967	(\$4,609,276)	\$682,749

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:	\$37,843	\$14,039,311	\$2,989,000
Per Capita Debt:	\$34	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$855,841	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$763	\$1,999	\$1,575
Revenues During FY 22:	\$338,389	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$321,897	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$302	\$648	\$456
Per Capita Expenses:	\$287	\$544	\$399
Operating Income (loss):	\$16,492	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	262.42%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$844,733	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$754	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Albion City		
Unit Code:	024/010/30	County:	Edwards
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,584,895		
Equalized Assessed Valuation:	\$22,311,221		
Population:	2,215		
Employees:			
Full Time:		36	
Part Time:		18	
Salaries Paid:		\$744,754	

Blended Component Units

Number Submitted = 1
Albion Public Library

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$2,207,192	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$996	\$1,022	\$737
Revenues During FY 22:	\$1,685,105	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$1,283,028	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$761	\$1,174	\$952
Per Capita Expenditures:	\$579	\$967	\$782
Revenues over/under Expenditures:	\$402,077	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	203.45%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$2,610,370	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$1,178	\$1,237	\$917

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$17,366	\$0
Total Unreserved Funds:	\$0	\$13,093	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$688,986	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$1,921,384	(\$4,609,276)	\$682,749

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:	\$1,970,000	\$14,039,311	\$2,989,000
Per Capita Debt:	\$889	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$3,409,387	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$1,539	\$1,999	\$1,575
Revenues During FY 22:	\$1,301,869	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$1,073,847	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$588	\$648	\$456
Per Capita Expenses:	\$485	\$544	\$399
Operating Income (loss):	\$228,022	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	338.73%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$3,637,409	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$1,642	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Aledo City		
Unit Code:	066/010/30	County:	Mercer
Fiscal Year End:	12/31/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$11,864,879		
Equalized Assessed Valuation:	\$58,810,616		
Population:	3,620		
Employees:			
Full Time:	27		
Part Time:	29		
Salaries Paid:	\$1,285,346		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$5,711,895	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$1,578	\$1,022	\$737
Revenues During FY 22:	\$4,606,635	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$4,150,355	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$1,273	\$1,174	\$952
Per Capita Expenditures:	\$1,147	\$967	\$782
Revenues over/under Expenditures:	\$456,280	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	135.58%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$5,627,109	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$1,554	\$1,237	\$917

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$17,366	\$0
Total Unreserved Funds:	\$0	\$13,093	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,775,022	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$3,894,539	(\$4,609,276)	\$682,749

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:	\$122,163	\$14,039,311	\$2,989,000
Per Capita Debt:	\$34	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$13,256,342	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$3,662	\$1,999	\$1,575
Revenues During FY 22:	\$4,724,529	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$3,904,213	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$1,305	\$648	\$456
Per Capita Expenses:	\$1,079	\$544	\$399
Operating Income (loss):	\$820,316	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	344.85%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$13,463,598	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$3,719	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Alexis Village		
Unit Code:	094/010/32	County:	Warren
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$637,500		
Equalized Assessed Valuation:	\$6,757,263		
Population:	831		
Employees:			
Full Time:	1		
Part Time:	23		
Salaries Paid:	\$181,229		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$619,756	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$746	\$52,950	\$839
Revenues During FY 22:	\$436,918	\$563,644	\$213,143
Expenditures During FY 22:	\$683,691	\$457,110	\$153,944
Per Capita Revenues:	\$526	\$103,095	\$569
Per Capita Expenditures:	\$823	\$81,863	\$420
Revenues over/under Expenditures:	(\$246,773)	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	53.32%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$364,529	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$439	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,011	\$0
Total Unreserved Funds:	\$0	\$42,817	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$117,560	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$246,969	\$167,739	\$177,205

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	\$554,073	\$33,399
Per Capita Debt:	\$0	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$936,984	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$1,128	\$124,305	\$1,284
Revenues During FY 22:	\$312,201	\$345,491	\$112,306
Expenditures During FY 22:	\$313,831	\$319,535	\$116,797
Per Capita Revenues:	\$376	\$19,154	\$321
Per Capita Expenses:	\$378	\$17,518	\$320
Operating Income (loss):	(\$1,630)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	300.74%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$943,808	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$1,136	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Algonquin Village		
Unit Code:	063/010/32	County:	Mchenry
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$77,624,810		
Equalized Assessed Valuation:	\$1,044,040,074		
Population:	29,700		
Employees:			
Full Time:	126		
Part Time:	69		
Salaries Paid:	\$12,210,323		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$1,996,946	\$34,972,404	\$30,239,443
Per Capita Beginning Fund Balance:	\$67	\$748	\$712
Revenues During FY 22:	\$31,643,624	\$72,859,655	\$58,178,402
Expenditures During FY 22:	\$26,175,835	\$61,478,579	\$47,866,110
Per Capita Revenues:	\$1,065	\$1,441	\$1,484
Per Capita Expenditures:	\$881	\$1,214	\$1,238
Revenues over/under Expenditures:	\$5,467,789	\$11,381,080	\$9,077,164
Ratio of Fund Balance to Expenditures:	8.48%	81.39%	73.81%
Ending Fund Balance for FY 22:	\$2,220,995	\$43,663,747	\$34,356,837
Per Capita Ending Fund Balance:	\$75	\$904	\$915

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:	\$4,587,238	\$19,660,916	\$12,691,601
Total Unrestricted Net Assets:	\$7,422,844	(\$72,107,891)	(\$30,724,824)

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:	\$43,101,411	\$139,572,276	\$79,067,655
Per Capita Debt:	\$1,451	\$2,651	\$2,043
General Obligation Debt over EAV:	0.23%	20.99%	2.70%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$64,073,800	\$76,751,554	\$56,969,508
Per Capita Beginning Retained Earnings	\$2,157	\$1,532	\$1,230
Revenues During FY 22:	\$14,113,768	\$25,359,482	\$17,601,369
Expenditures During FY 22:	\$11,963,331	\$21,600,430	\$14,367,115
Per Capita Revenues:	\$475	\$495	\$394
Per Capita Expenses:	\$403	\$419	\$333
Operating Income (loss):	\$2,150,437	\$3,759,052	\$2,712,239
Ratio of Retained Earnings to Expenses:	556.52%	453.32%	429.72%
Ending Retained Earnings for FY 22:	\$66,578,301	\$80,939,609	\$57,687,802
Per Capita Ending Retained Earnings:	\$2,242	\$1,622	\$1,323

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Alhambra Village		
Unit Code:	057/010/32	County:	Madison
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,235,748		
Equalized Assessed Valuation:	\$8,888,940		
Population:	582		
Employees:			
Full Time:	2		
Part Time:	12		
Salaries Paid:	\$150,398		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$800,388	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$1,375	\$52,950	\$839
Revenues During FY 22:	\$431,343	\$563,644	\$213,143
Expenditures During FY 22:	\$274,047	\$457,110	\$153,944
Per Capita Revenues:	\$741	\$103,095	\$569
Per Capita Expenditures:	\$471	\$81,863	\$420
Revenues over/under Expenditures:	\$157,296	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	349.46%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$957,684	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,646	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,011	\$0
Total Unreserved Funds:	\$0	\$42,817	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$67,147	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$890,537	\$167,739	\$177,205

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:	\$121,718	\$554,073	\$33,399
Per Capita Debt:	\$209	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$1,651,701	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$2,838	\$124,305	\$1,284
Revenues During FY 22:	\$218,490	\$345,491	\$112,306
Expenditures During FY 22:	\$234,632	\$319,535	\$116,797
Per Capita Revenues:	\$375	\$19,154	\$321
Per Capita Expenses:	\$403	\$17,518	\$320
Operating Income (loss):	(\$16,142)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	697.07%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$1,635,559	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$2,810	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Allenville Village														
Unit Code:	070/010/32	County:	Moultrie												
Fiscal Year End:	4/30/2022														
Accounting Method:	Cash With Assets														
Appropriation or Budget:	\$54,670														
Equalized Assessed Valuation:	\$873,329														
Population:	140														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:	\$		
Full Time:															
Part Time:															
Salaries Paid:	\$														

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$157,332	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$1,124	\$52,950	\$839
Revenues During FY 22:	\$60,203	\$563,644	\$213,143
Expenditures During FY 22:	\$35,916	\$457,110	\$153,944
Per Capita Revenues:	\$430	\$103,095	\$569
Per Capita Expenditures:	\$257	\$81,863	\$420
Revenues over/under Expenditures:	\$24,287	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	505.68%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$181,619	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,297	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,011	\$0
Total Unreserved Funds:	\$157,086	\$42,817	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$0	\$167,739	\$177,205

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	\$554,073	\$33,399
Per Capita Debt:	\$0	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$0	\$124,305	\$1,284
Revenues During FY 22:	\$0	\$345,491	\$112,306
Expenditures During FY 22:	\$0	\$319,535	\$116,797
Per Capita Revenues:	\$0	\$19,154	\$321
Per Capita Expenses:	\$0	\$17,518	\$320
Operating Income (loss):	\$0	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	0.00%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$0	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$0	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Allerton Village		
Unit Code:	092/010/32	County:	Vermilion
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$403,250		
Equalized Assessed Valuation:	\$2,558,247		
Population:	262		
Employees:			
Full Time:			
Part Time:	5		
Salaries Paid:	\$23,636		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$1,072,912	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$4,095	\$52,950	\$839
Revenues During FY 22:	\$126,992	\$563,644	\$213,143
Expenditures During FY 22:	\$59,189	\$457,110	\$153,944
Per Capita Revenues:	\$485	\$103,095	\$569
Per Capita Expenditures:	\$226	\$81,863	\$420
Revenues over/under Expenditures:	\$67,803	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	1,917.28%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$1,134,818	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$4,331	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,011	\$0
Total Unreserved Funds:	\$0	\$42,817	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$64,429	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$1,070,389	\$167,739	\$177,205

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	\$554,073	\$33,399
Per Capita Debt:	\$0	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$39,460	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$151	\$124,305	\$1,284
Revenues During FY 22:	\$56,593	\$345,491	\$112,306
Expenditures During FY 22:	\$97,952	\$319,535	\$116,797
Per Capita Revenues:	\$216	\$19,154	\$321
Per Capita Expenses:	\$374	\$17,518	\$320
Operating Income (loss):	(\$41,359)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	4.08%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$3,998	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$15	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Aalsey Village		
Unit Code:	085/010/32	County:	Scott
Fiscal Year End:	6/30/2022		
Accounting Method:	Cash		
Appropriation or Budget:	\$116,075		
Equalized Assessed Valuation:	\$1,924,049		
Population:	210		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$6,600		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$193,971	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$924	\$52,950	\$839
Revenues During FY 22:	\$99,578	\$563,644	\$213,143
Expenditures During FY 22:	\$39,954	\$457,110	\$153,944
Per Capita Revenues:	\$474	\$103,095	\$569
Per Capita Expenditures:	\$190	\$81,863	\$420
Revenues over/under Expenditures:	\$59,624	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	634.72%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$253,595	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,208	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,011	\$0
Total Unreserved Funds:	\$0	\$42,817	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$55,123	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$198,472	\$167,739	\$177,205

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	\$554,073	\$33,399
Per Capita Debt:	\$0	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$0	\$124,305	\$1,284
Revenues During FY 22:	\$0	\$345,491	\$112,306
Expenditures During FY 22:	\$0	\$319,535	\$116,797
Per Capita Revenues:	\$0	\$19,154	\$321
Per Capita Expenses:	\$0	\$17,518	\$320
Operating Income (loss):	\$0	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	0.00%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$0	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$0	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Altamont City		
Unit Code:	025/010/30	County:	Effingham
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$8,454,746		
Equalized Assessed Valuation:	\$37,187,602		
Population:	2,339		
Employees:			
	Full Time:	18	
	Part Time:	6	
	Salaries Paid:	\$1,077,349	

Blended Component Units
Number Submitted = 1
Library

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$2,708,943	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$1,158	\$1,022	\$737
Revenues During FY 22:	\$1,896,885	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$1,129,406	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$811	\$1,174	\$952
Per Capita Expenditures:	\$483	\$967	\$782
Revenues over/under Expenditures:	\$767,479	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	307.81%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$3,476,422	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$1,486	\$1,237	\$917

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$17,366	\$0
Total Unreserved Funds:	\$0	\$13,093	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,091,140	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$1,475,775	(\$4,609,276)	\$682,749

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:	\$4,081,802	\$14,039,311	\$2,989,000
Per Capita Debt:	\$1,745	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$7,572,372	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$3,237	\$1,999	\$1,575
Revenues During FY 22:	\$4,912,405	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$4,135,846	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$2,100	\$648	\$456
Per Capita Expenses:	\$1,768	\$544	\$399
Operating Income (loss):	\$776,559	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	201.87%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$8,348,931	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$3,569	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Alto Pass Village		
Unit Code:	091/010/32	County:	Union
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash		
Appropriation or Budget:	\$215,000		
Equalized Assessed Valuation:	\$3,121,997		
Population:	367		
Employees:			
Full Time:	1		
Part Time:	7		
Salaries Paid:	\$56,733		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$116,681	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$318	\$52,950	\$839
Revenues During FY 22:	\$223,799	\$563,644	\$213,143
Expenditures During FY 22:	\$187,300	\$457,110	\$153,944
Per Capita Revenues:	\$610	\$103,095	\$569
Per Capita Expenditures:	\$510	\$81,863	\$420
Revenues over/under Expenditures:	\$36,499	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	81.78%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$153,180	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$417	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,011	\$0
Total Unreserved Funds:	\$153,180	\$42,817	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$0	\$167,739	\$177,205

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	\$554,073	\$33,399
Per Capita Debt:	\$0	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$0	\$124,305	\$1,284
Revenues During FY 22:	\$0	\$345,491	\$112,306
Expenditures During FY 22:	\$0	\$319,535	\$116,797
Per Capita Revenues:	\$0	\$19,154	\$321
Per Capita Expenses:	\$0	\$17,518	\$320
Operating Income (loss):	\$0	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	0.00%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$0	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$0	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Alton City		
Unit Code:	057/015/30	County:	Madison
Fiscal Year End:	3/31/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$56,325,944		
Equalized Assessed Valuation:	\$314,204,196		
Population:	25,676		
Employees:			
Full Time:	185		
Part Time:	17		
Salaries Paid:	\$15,195,121		

Blended Component Units

<p style="font-size: 2em; color: #ccc;"> </p>

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$30,607,613	\$34,972,404	\$30,239,443
Per Capita Beginning Fund Balance:	\$1,192	\$748	\$712
Revenues During FY 22:	\$47,538,009	\$72,859,655	\$58,178,402
Expenditures During FY 22:	\$45,701,303	\$61,478,579	\$47,866,110
Per Capita Revenues:	\$1,851	\$1,441	\$1,484
Per Capita Expenditures:	\$1,780	\$1,214	\$1,238
Revenues over/under Expenditures:	\$1,836,706	\$11,381,080	\$9,077,164
Ratio of Fund Balance to Expenditures:	60.63%	81.39%	73.81%
Ending Fund Balance for FY 22:	\$27,706,862	\$43,663,747	\$34,356,837
Per Capita Ending Fund Balance:	\$1,079	\$904	\$915

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:	\$17,510,463	\$19,660,916	\$12,691,601
Total Unrestricted Net Assets:	(\$101,333,548)	(\$72,107,891)	(\$30,724,824)

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:	\$6,398,309	\$139,572,276	\$79,067,655
Per Capita Debt:	\$249	\$2,651	\$2,043
General Obligation Debt over EAV:	1.76%	20.99%	2.70%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	(\$466,742)	\$76,751,554	\$56,969,508
Per Capita Beginning Retained Earnings	(\$18)	\$1,532	\$1,230
Revenues During FY 22:	\$948,358	\$25,359,482	\$17,601,369
Expenditures During FY 22:	\$1,177,779	\$21,600,430	\$14,367,115
Per Capita Revenues:	\$37	\$495	\$394
Per Capita Expenses:	\$46	\$419	\$333
Operating Income (loss):	(\$229,421)	\$3,759,052	\$2,712,239
Ratio of Retained Earnings to Expenses:	(59.11%)	453.32%	429.72%
Ending Retained Earnings for FY 22:	(\$696,163)	\$80,939,609	\$57,687,802
Per Capita Ending Retained Earnings:	(\$27)	\$1,622	\$1,323

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Altona Village		
Unit Code:	048/015/32	County:	Knox
Fiscal Year End:	3/31/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,760,325		
Equalized Assessed Valuation:	\$4,964,421		
Population:	500		
Employees:			
Full Time:	1		
Part Time:	8		
Salaries Paid:	\$52,030		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$308,002	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$616	\$52,950	\$839
Revenues During FY 22:	\$307,090	\$563,644	\$213,143
Expenditures During FY 22:	\$301,601	\$457,110	\$153,944
Per Capita Revenues:	\$614	\$103,095	\$569
Per Capita Expenditures:	\$603	\$81,863	\$420
Revenues over/under Expenditures:	\$5,489	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	103.94%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$313,491	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$627	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,011	\$0
Total Unreserved Funds:	\$0	\$42,817	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$162,679	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$150,810	\$167,739	\$177,205

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:	\$178,882	\$554,073	\$33,399
Per Capita Debt:	\$358	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$1,410,997	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$2,822	\$124,305	\$1,284
Revenues During FY 22:	\$145,890	\$345,491	\$112,306
Expenditures During FY 22:	\$158,183	\$319,535	\$116,797
Per Capita Revenues:	\$292	\$19,154	\$321
Per Capita Expenses:	\$316	\$17,518	\$320
Operating Income (loss):	(\$12,293)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	884.23%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$1,398,704	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$2,797	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Alvin Village		
Unit Code:	092/015/32	County:	Vermilion
Fiscal Year End:	5/31/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$107,030		
Equalized Assessed Valuation:	\$1,905,135		
Population:	270		
Employees:			
Full Time:			
Part Time:	8		
Salaries Paid:	\$22,672		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$191,164	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$708	\$52,950	\$839
Revenues During FY 22:	\$108,142	\$563,644	\$213,143
Expenditures During FY 22:	\$66,083	\$457,110	\$153,944
Per Capita Revenues:	\$401	\$103,095	\$569
Per Capita Expenditures:	\$245	\$81,863	\$420
Revenues over/under Expenditures:	\$42,059	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	340.72%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$225,159	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$834	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,011	\$0
Total Unreserved Funds:	\$0	\$42,817	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$21,685	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$203,474	\$167,739	\$177,205

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	\$554,073	\$33,399
Per Capita Debt:	\$0	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$81,316	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$301	\$124,305	\$1,284
Revenues During FY 22:	\$43,166	\$345,491	\$112,306
Expenditures During FY 22:	\$24,091	\$319,535	\$116,797
Per Capita Revenues:	\$160	\$19,154	\$321
Per Capita Expenses:	\$89	\$17,518	\$320
Operating Income (loss):	\$19,075	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	450.19%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$108,455	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$402	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Amboy City		
Unit Code:	052/010/30	County:	Lee
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,922,950		
Equalized Assessed Valuation:	\$28,502,783		
Population:	2,278		
Employees:			
Full Time:		12	
Part Time:		5	
Salaries Paid:		\$775,350	

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:	\$1,502,204	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$659	\$1,022	\$737
Revenues During FY 22:	\$1,961,716	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$1,850,983	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$861	\$1,174	\$952
Per Capita Expenditures:	\$813	\$967	\$782
Revenues over/under Expenditures:	\$110,733	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	88.14%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$1,631,413	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$716	\$1,237	\$917

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$3,130,282	\$17,366	\$0
Total Unreserved Funds:	\$977,578	\$13,093	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$0	(\$4,609,276)	\$682,749

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:	\$170,000	\$14,039,311	\$2,989,000
Per Capita Debt:	\$75	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$2,378,219	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$1,044	\$1,999	\$1,575
Revenues During FY 22:	\$993,357	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$779,251	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$436	\$648	\$456
Per Capita Expenses:	\$342	\$544	\$399
Operating Income (loss):	\$214,106	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	330.30%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$2,573,849	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$1,130	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Anchor Village		
Unit Code:	064/010/32	County:	McLean
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$281,700		
Equalized Assessed Valuation:	\$2,187,790		
Population:	167		
Employees:			
Full Time:			
Part Time:	11		
Salaries Paid:	\$13,400		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$68,631	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$411	\$52,950	\$839
Revenues During FY 22:	\$77,420	\$563,644	\$213,143
Expenditures During FY 22:	\$78,896	\$457,110	\$153,944
Per Capita Revenues:	\$464	\$103,095	\$569
Per Capita Expenditures:	\$472	\$81,863	\$420
Revenues over/under Expenditures:	(\$1,476)	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	107.57%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$84,865	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$508	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,011	\$0
Total Unreserved Funds:	\$0	\$42,817	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$48,859	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$26,006	\$167,739	\$177,205

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:	\$10,000	\$554,073	\$33,399
Per Capita Debt:	\$60	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$117,858	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$706	\$124,305	\$1,284
Revenues During FY 22:	\$56,772	\$345,491	\$112,306
Expenditures During FY 22:	\$17,867	\$319,535	\$116,797
Per Capita Revenues:	\$340	\$19,154	\$321
Per Capita Expenses:	\$107	\$17,518	\$320
Operating Income (loss):	\$38,905	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	778.27%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$139,053	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$833	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Andalusia Village		
Unit Code:	081/010/32	County:	Rock Island
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,115,350		
Equalized Assessed Valuation:	\$20,907,222		
Population:	1,174		
Employees:			
Full Time:	2		
Part Time:	11		
Salaries Paid:	\$131,697		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$2,837,709	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$2,417	\$1,022	\$737
Revenues During FY 22:	\$1,230,383	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$870,331	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$1,048	\$1,174	\$952
Per Capita Expenditures:	\$741	\$967	\$782
Revenues over/under Expenditures:	\$360,052	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	366.30%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$3,188,022	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$2,716	\$1,237	\$917

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$17,366	\$0
Total Unreserved Funds:	\$0	\$13,093	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$496,194	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$2,754,335	(\$4,609,276)	\$682,749

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	\$14,039,311	\$2,989,000
Per Capita Debt:	\$0	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$12,529	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$11	\$1,999	\$1,575
Revenues During FY 22:	\$78,800	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$81,303	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$67	\$648	\$456
Per Capita Expenses:	\$69	\$544	\$399
Operating Income (loss):	(\$2,503)	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	24.31%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$19,765	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$17	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Antioch Village		
Unit Code:	049/010/32	County:	Lake
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$26,304,070		
Equalized Assessed Valuation:	\$388,895,383		
Population:	14,430		
Employees:			
	Full Time:	71	
	Part Time:	25	
	Salaries Paid:	\$6,191,899	

Blended Component Units
Number Submitted = 1
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$9,606,622	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$666	\$1,022	\$737
Revenues During FY 22:	\$19,886,817	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$15,592,188	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$1,378	\$1,174	\$952
Per Capita Expenditures:	\$1,081	\$967	\$782
Revenues over/under Expenditures:	\$4,294,629	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	77.61%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$12,101,251	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$839	\$1,237	\$917

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$17,366	\$0
Total Unreserved Funds:	\$0	\$13,093	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,570,828	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	(\$20,263,138)	(\$4,609,276)	\$682,749

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:	\$39,977,807	\$14,039,311	\$2,989,000
Per Capita Debt:	\$2,770	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$42,852,174	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$2,970	\$1,999	\$1,575
Revenues During FY 22:	\$4,266,009	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$3,604,418	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$296	\$648	\$456
Per Capita Expenses:	\$250	\$544	\$399
Operating Income (loss):	\$661,591	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	1,207.23%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$43,513,765	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$3,016	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Arcola City		
Unit Code:	021/010/30	County:	Douglas
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$12,757,850		
Equalized Assessed Valuation:	\$46,587,599		
Population:	2,927		
Employees:			
Full Time:	13		
Part Time:	34		
Salaries Paid:	\$758,816		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$1,375,964	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$470	\$1,022	\$737
Revenues During FY 22:	\$3,171,776	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$2,979,510	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$1,084	\$1,174	\$952
Per Capita Expenditures:	\$1,018	\$967	\$782
Revenues over/under Expenditures:	\$192,266	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	88.95%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$2,650,230	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$905	\$1,237	\$917

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$17,366	\$0
Total Unreserved Funds:	\$0	\$13,093	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,594,055	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$453,929	(\$4,609,276)	\$682,749

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:	\$2,588,330	\$14,039,311	\$2,989,000
Per Capita Debt:	\$884	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$3,848,364	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$1,315	\$1,999	\$1,575
Revenues During FY 22:	\$1,547,936	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$1,442,077	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$529	\$648	\$456
Per Capita Expenses:	\$493	\$544	\$399
Operating Income (loss):	\$105,859	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	274.20%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$3,954,223	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$1,351	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Arenzville Village		
Unit Code:	009/010/32	County:	Cass
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,604,826		
Equalized Assessed Valuation:	\$5,149,087		
Population:	357		
Employees:			
Full Time:	3		
Part Time:	8		
Salaries Paid:	\$128,376		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$907,623	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$2,542	\$52,950	\$839
Revenues During FY 22:	\$254,325	\$563,644	\$213,143
Expenditures During FY 22:	\$221,370	\$457,110	\$153,944
Per Capita Revenues:	\$712	\$103,095	\$569
Per Capita Expenditures:	\$620	\$81,863	\$420
Revenues over/under Expenditures:	\$32,955	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	409.69%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$906,935	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$2,540	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,011	\$0
Total Unreserved Funds:	\$0	\$42,817	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$821,887	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$85,048	\$167,739	\$177,205

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:	\$262,869	\$554,073	\$33,399
Per Capita Debt:	\$736	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$1,440,535	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$4,035	\$124,305	\$1,284
Revenues During FY 22:	\$145,564	\$345,491	\$112,306
Expenditures During FY 22:	\$168,680	\$319,535	\$116,797
Per Capita Revenues:	\$408	\$19,154	\$321
Per Capita Expenses:	\$472	\$17,518	\$320
Operating Income (loss):	(\$23,116)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	860.25%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$1,451,062	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$4,065	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Argenta Village		
Unit Code:	055/010/32	County:	Macon
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,092,502		
Equalized Assessed Valuation:	\$10,525,978		
Population:	913		
Employees:			
Full Time:	2		
Part Time:	8		
Salaries Paid:	\$180,676		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$681,812	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$747	\$52,950	\$839
Revenues During FY 22:	\$584,297	\$563,644	\$213,143
Expenditures During FY 22:	\$397,733	\$457,110	\$153,944
Per Capita Revenues:	\$640	\$103,095	\$569
Per Capita Expenditures:	\$436	\$81,863	\$420
Revenues over/under Expenditures:	\$186,564	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	248.22%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$987,239	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,081	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,011	\$0
Total Unreserved Funds:	\$0	\$42,817	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$111,119	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$876,120	\$167,739	\$177,205

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:	\$4,621,882	\$554,073	\$33,399
Per Capita Debt:	\$5,062	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$777,674	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$852	\$124,305	\$1,284
Revenues During FY 22:	\$220,862	\$345,491	\$112,306
Expenditures During FY 22:	\$250,868	\$319,535	\$116,797
Per Capita Revenues:	\$242	\$19,154	\$321
Per Capita Expenses:	\$275	\$17,518	\$320
Operating Income (loss):	(\$30,006)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	298.03%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$747,668	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$819	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Arlington Village		
Unit Code:	006/010/32	County:	Bureau
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$250,979		
Equalized Assessed Valuation:	\$2,347,323		
Population:	211		
Employees:			
Full Time:			
Part Time:	15		
Salaries Paid:	\$29,120		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$148,643	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$704	\$52,950	\$839
Revenues During FY 22:	\$136,567	\$563,644	\$213,143
Expenditures During FY 22:	\$78,577	\$457,110	\$153,944
Per Capita Revenues:	\$647	\$103,095	\$569
Per Capita Expenditures:	\$372	\$81,863	\$420
Revenues over/under Expenditures:	\$57,990	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	262.97%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$206,633	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$979	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,011	\$0
Total Unreserved Funds:	\$0	\$42,817	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$87,932	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$118,701	\$167,739	\$177,205

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:	\$260,000	\$554,073	\$33,399
Per Capita Debt:	\$1,232	\$70,776	\$97
General Obligation Debt over EAV:	2.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$1,113,424	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$5,277	\$124,305	\$1,284
Revenues During FY 22:	\$80,410	\$345,491	\$112,306
Expenditures During FY 22:	\$101,590	\$319,535	\$116,797
Per Capita Revenues:	\$381	\$19,154	\$321
Per Capita Expenses:	\$481	\$17,518	\$320
Operating Income (loss):	(\$21,180)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	1,075.15%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$1,092,244	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$5,177	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Arlington Heights Village		
Unit Code:	016/015/32	County:	Cook
Fiscal Year End:	12/31/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$199,838,888		
Equalized Assessed Valuation:	\$3,121,995,763		
Population:	77,676		
Employees:			
Full Time:	494		
Part Time:	152		
Salaries Paid:	\$48,753,284		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$56,929,203	\$34,972,404	\$30,239,443
Per Capita Beginning Fund Balance:	\$733	\$748	\$712
Revenues During FY 22:	\$100,336,548	\$72,859,655	\$58,178,402
Expenditures During FY 22:	\$87,793,573	\$61,478,579	\$47,866,110
Per Capita Revenues:	\$1,292	\$1,441	\$1,484
Per Capita Expenditures:	\$1,130	\$1,214	\$1,238
Revenues over/under Expenditures:	\$12,542,975	\$11,381,080	\$9,077,164
Ratio of Fund Balance to Expenditures:	72.18%	81.39%	73.81%
Ending Fund Balance for FY 22:	\$63,372,178	\$43,663,747	\$34,356,837
Per Capita Ending Fund Balance:	\$816	\$904	\$915

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:	\$30,845,551	\$19,660,916	\$12,691,601
Total Unrestricted Net Assets:	(\$8,640,468)	(\$72,107,891)	(\$30,724,824)

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:	\$195,198,749	\$139,572,276	\$79,067,655
Per Capita Debt:	\$2,513	\$2,651	\$2,043
General Obligation Debt over EAV:	1.65%	20.99%	2.70%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$74,950,351	\$76,751,554	\$56,969,508
Per Capita Beginning Retained Earnings	\$965	\$1,532	\$1,230
Revenues During FY 22:	\$25,916,599	\$25,359,482	\$17,601,369
Expenditures During FY 22:	\$21,137,628	\$21,600,430	\$14,367,115
Per Capita Revenues:	\$334	\$495	\$394
Per Capita Expenses:	\$272	\$419	\$333
Operating Income (loss):	\$4,778,971	\$3,759,052	\$2,712,239
Ratio of Retained Earnings to Expenses:	415.15%	453.32%	429.72%
Ending Retained Earnings for FY 22:	\$87,752,084	\$80,939,609	\$57,687,802
Per Capita Ending Retained Earnings:	\$1,130	\$1,622	\$1,323

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Aroma Park Village		
Unit Code:	046/010/32	County:	Kankakee
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,112,425		
Equalized Assessed Valuation:	\$13,007,248		
Population:	652		
Employees:			
Full Time:	4		
Part Time:	15		
Salaries Paid:	\$203,159		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$282,289	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$433	\$52,950	\$839
Revenues During FY 22:	\$1,797,043	\$563,644	\$213,143
Expenditures During FY 22:	\$802,621	\$457,110	\$153,944
Per Capita Revenues:	\$2,756	\$103,095	\$569
Per Capita Expenditures:	\$1,231	\$81,863	\$420
Revenues over/under Expenditures:	\$994,422	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	159.07%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$1,276,711	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,958	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,011	\$0
Total Unreserved Funds:	\$0	\$42,817	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$126,155	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$1,150,556	\$167,739	\$177,205

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:	\$1,420,000	\$554,073	\$33,399
Per Capita Debt:	\$2,178	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$1,063,912	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$1,632	\$124,305	\$1,284
Revenues During FY 22:	\$1,015,392	\$345,491	\$112,306
Expenditures During FY 22:	\$290,867	\$319,535	\$116,797
Per Capita Revenues:	\$1,557	\$19,154	\$321
Per Capita Expenses:	\$446	\$17,518	\$320
Operating Income (loss):	\$724,525	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	614.86%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$1,788,437	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$2,743	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Arrowsmith Village		
Unit Code:	064/015/32	County:	McLean
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$938,500		
Equalized Assessed Valuation:	\$3,179,271		
Population:	276		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$28,260		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$94,545	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$343	\$52,950	\$839
Revenues During FY 22:	\$150,965	\$563,644	\$213,143
Expenditures During FY 22:	\$149,283	\$457,110	\$153,944
Per Capita Revenues:	\$547	\$103,095	\$569
Per Capita Expenditures:	\$541	\$81,863	\$420
Revenues over/under Expenditures:	\$1,682	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	64.46%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$96,227	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$349	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,011	\$0
Total Unreserved Funds:	\$0	\$42,817	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$46,872	\$253,935	\$72,003
Total Unrestricted Net Assets:	(\$11,434)	\$167,739	\$177,205

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:	\$60,789	\$554,073	\$33,399
Per Capita Debt:	\$220	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$219,368	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$795	\$124,305	\$1,284
Revenues During FY 22:	\$106,014	\$345,491	\$112,306
Expenditures During FY 22:	\$93,724	\$319,535	\$116,797
Per Capita Revenues:	\$384	\$19,154	\$321
Per Capita Expenses:	\$340	\$17,518	\$320
Operating Income (loss):	\$12,290	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	247.17%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$231,658	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$839	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Arthur Village		
Unit Code:	021/015/32	County:	Douglas
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,797,845		
Equalized Assessed Valuation:	\$47,129,714		
Population:	2,231		
Employees:			
Full Time:	11		
Part Time:	24		
Salaries Paid:	\$614,360		

Blended Component Units
Empty box for Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$3,241,987	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$1,453	\$1,022	\$737
Revenues During FY 22:	\$2,530,370	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$1,192,314	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$1,134	\$1,174	\$952
Per Capita Expenditures:	\$534	\$967	\$782
Revenues over/under Expenditures:	\$1,338,056	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	384.13%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$4,580,043	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$2,053	\$1,237	\$917

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$17,366	\$0
Total Unreserved Funds:	\$0	\$13,093	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,321,497	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$3,369,876	(\$4,609,276)	\$682,749

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:	\$1,873,644	\$14,039,311	\$2,989,000
Per Capita Debt:	\$840	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$4,980,797	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$2,233	\$1,999	\$1,575
Revenues During FY 22:	\$1,031,424	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$811,557	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$462	\$648	\$456
Per Capita Expenses:	\$364	\$544	\$399
Operating Income (loss):	\$219,867	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	640.83%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$5,200,664	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$2,331	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Ashkum Village		
Unit Code:	038/010/32	County:	Iroquois
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$509,250		
Equalized Assessed Valuation:	\$12,654,112		
Population:	724		
Employees:			
Full Time:	1		
Part Time:	10		
Salaries Paid:	\$80,940		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$996,741	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$1,377	\$52,950	\$839
Revenues During FY 22:	\$420,516	\$563,644	\$213,143
Expenditures During FY 22:	\$262,736	\$457,110	\$153,944
Per Capita Revenues:	\$581	\$103,095	\$569
Per Capita Expenditures:	\$363	\$81,863	\$420
Revenues over/under Expenditures:	\$157,780	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	439.42%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$1,154,521	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,595	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$235,628	\$10,011	\$0
Total Unreserved Funds:	\$918,893	\$42,817	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$0	\$167,739	\$177,205

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:	\$91,957	\$554,073	\$33,399
Per Capita Debt:	\$127	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$779,553	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$1,077	\$124,305	\$1,284
Revenues During FY 22:	\$182,033	\$345,491	\$112,306
Expenditures During FY 22:	\$175,534	\$319,535	\$116,797
Per Capita Revenues:	\$251	\$19,154	\$321
Per Capita Expenses:	\$242	\$17,518	\$320
Operating Income (loss):	\$6,499	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	447.81%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$786,052	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$1,086	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Ashland Village		
Unit Code:	009/015/32	County:	Cass
Fiscal Year End:	4/30/2022		
Accounting Method:	Combination		
Appropriation or Budget:	\$3,681,600		
Equalized Assessed Valuation:	\$14,535,185		
Population:	1,218		
Employees:			
Full Time:	3		
Part Time:	5		
Salaries Paid:	\$256,486		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$699,043	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$574	\$1,022	\$737
Revenues During FY 22:	\$839,094	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$562,689	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$689	\$1,174	\$952
Per Capita Expenditures:	\$462	\$967	\$782
Revenues over/under Expenditures:	\$276,405	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	173.35%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$975,448	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$801	\$1,237	\$917

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$17,366	\$0
Total Unreserved Funds:	\$0	\$13,093	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$597,864	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$377,584	(\$4,609,276)	\$682,749

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:	\$464,512	\$14,039,311	\$2,989,000
Per Capita Debt:	\$381	\$1,822	\$849
General Obligation Debt over EAV:	0.28%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$1,820,026	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$1,494	\$1,999	\$1,575
Revenues During FY 22:	\$577,288	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$599,880	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$474	\$648	\$456
Per Capita Expenses:	\$493	\$544	\$399
Operating Income (loss):	(\$22,592)	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	299.63%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$1,797,434	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$1,476	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Ashmore Village		
Unit Code:	015/010/32	County:	Coles
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,583,076		
Equalized Assessed Valuation:	\$6,929,191		
Population:	637		
Employees:			
Full Time:	2		
Part Time:	4		
Salaries Paid:	\$151,015		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$748,668	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$1,175	\$52,950	\$839
Revenues During FY 22:	\$411,242	\$563,644	\$213,143
Expenditures During FY 22:	\$363,808	\$457,110	\$153,944
Per Capita Revenues:	\$646	\$103,095	\$569
Per Capita Expenditures:	\$571	\$81,863	\$420
Revenues over/under Expenditures:	\$47,434	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	218.82%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$796,102	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,250	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,011	\$0
Total Unreserved Funds:	\$0	\$42,817	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$111,704	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$691,346	\$167,739	\$177,205

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:	\$1,038,894	\$554,073	\$33,399
Per Capita Debt:	\$1,631	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$1,300,970	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$2,042	\$124,305	\$1,284
Revenues During FY 22:	\$504,099	\$345,491	\$112,306
Expenditures During FY 22:	\$243,502	\$319,535	\$116,797
Per Capita Revenues:	\$791	\$19,154	\$321
Per Capita Expenses:	\$382	\$17,518	\$320
Operating Income (loss):	\$260,597	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	641.30%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$1,561,567	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$2,451	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Ashton Village		
Unit Code:	052/015/32	County:	Lee
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$891,741		
Equalized Assessed Valuation:	\$12,995,599		
Population:	967		
Employees:			
Full Time:	2		
Part Time:	15		
Salaries Paid:	\$205,982		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$2,928,281	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$3,028	\$52,950	\$839
Revenues During FY 22:	\$434,455	\$563,644	\$213,143
Expenditures During FY 22:	\$614,724	\$457,110	\$153,944
Per Capita Revenues:	\$449	\$103,095	\$569
Per Capita Expenditures:	\$636	\$81,863	\$420
Revenues over/under Expenditures:	(\$180,269)	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	447.03%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$2,748,012	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$2,842	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,011	\$0
Total Unreserved Funds:	\$0	\$42,817	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,409,400	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$338,612	\$167,739	\$177,205

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:	\$1,105,426	\$554,073	\$33,399
Per Capita Debt:	\$1,143	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$1,786,617	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$1,848	\$124,305	\$1,284
Revenues During FY 22:	\$406,634	\$345,491	\$112,306
Expenditures During FY 22:	\$412,038	\$319,535	\$116,797
Per Capita Revenues:	\$421	\$19,154	\$321
Per Capita Expenses:	\$426	\$17,518	\$320
Operating Income (loss):	(\$5,404)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	432.29%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$1,781,213	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$1,842	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Assumption City		
Unit Code:	011/010/30	County:	Christian
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$10,740,900		
Equalized Assessed Valuation:	\$13,330,477		
Population:	1,155		
Employees:			
Full Time:	4		
Part Time:	13		
Salaries Paid:	\$390,621		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$1,490,825	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$1,291	\$1,022	\$737
Revenues During FY 22:	\$2,091,443	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$1,423,760	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$1,811	\$1,174	\$952
Per Capita Expenditures:	\$1,233	\$967	\$782
Revenues over/under Expenditures:	\$667,683	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	139.12%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$1,980,748	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$1,715	\$1,237	\$917

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$17,366	\$0
Total Unreserved Funds:	\$0	\$13,093	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$876,193	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$1,104,555	(\$4,609,276)	\$682,749

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:	\$3,557,363	\$14,039,311	\$2,989,000
Per Capita Debt:	\$3,080	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$6,660,496	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$5,767	\$1,999	\$1,575
Revenues During FY 22:	\$1,051,135	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$366,822	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$910	\$648	\$456
Per Capita Expenses:	\$318	\$544	\$399
Operating Income (loss):	\$684,313	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	2,050.74%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$7,522,569	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$6,513	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Astoria Village		
Unit Code:	029/010/32	County:	Fulton
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,478,490		
Equalized Assessed Valuation:	\$7,403,144		
Population:	929		
Employees:			
Full Time:	3		
Part Time:	10		
Salaries Paid:	\$186,461		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$608,836	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$655	\$52,950	\$839
Revenues During FY 22:	\$600,994	\$563,644	\$213,143
Expenditures During FY 22:	\$632,426	\$457,110	\$153,944
Per Capita Revenues:	\$647	\$103,095	\$569
Per Capita Expenditures:	\$681	\$81,863	\$420
Revenues over/under Expenditures:	(\$31,432)	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	91.30%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$577,404	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$622	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,011	\$0
Total Unreserved Funds:	\$0	\$42,817	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$134,914	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$442,490	\$167,739	\$177,205

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:	\$980,462	\$554,073	\$33,399
Per Capita Debt:	\$1,055	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$3,039,080	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$3,271	\$124,305	\$1,284
Revenues During FY 22:	\$696,751	\$345,491	\$112,306
Expenditures During FY 22:	\$755,451	\$319,535	\$116,797
Per Capita Revenues:	\$750	\$19,154	\$321
Per Capita Expenses:	\$813	\$17,518	\$320
Operating Income (loss):	(\$58,700)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	394.52%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$2,980,380	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$3,208	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Athens City		
Unit Code:	065/010/30	County:	Menard
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,746,433		
Equalized Assessed Valuation:	\$25,958,735		
Population:	2,000		
Employees:			
Full Time:	11		
Part Time:	8		
Salaries Paid:	\$715,035		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$2,869,498	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$1,435	\$1,022	\$737
Revenues During FY 22:	\$1,641,864	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$1,266,450	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$821	\$1,174	\$952
Per Capita Expenditures:	\$633	\$967	\$782
Revenues over/under Expenditures:	\$375,414	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	256.22%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$3,244,912	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$1,622	\$1,237	\$917

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$17,366	\$0
Total Unreserved Funds:	\$0	\$13,093	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$950,832	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$1,711,731	(\$4,609,276)	\$682,749

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:	\$5,049,260	\$14,039,311	\$2,989,000
Per Capita Debt:	\$2,525	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$3,377,514	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$1,689	\$1,999	\$1,575
Revenues During FY 22:	\$1,707,041	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$1,335,643	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$854	\$648	\$456
Per Capita Expenses:	\$668	\$544	\$399
Operating Income (loss):	\$371,398	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	280.68%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$3,748,912	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$1,874	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Atkinson Village
Unit Code:	037/025/32
County:	Henry
Fiscal Year End:	4/30/2022
Accounting Method:	Cash With Assets
Appropriation or Budget:	\$4,044,199
Equalized Assessed Valuation:	\$15,112,134
Population:	1,000
Employees:	
Full Time:	4
Part Time:	15
Salaries Paid:	\$233,677

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$3,011,834	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$3,012	\$52,950	\$839
Revenues During FY 22:	\$2,311,456	\$563,644	\$213,143
Expenditures During FY 22:	\$1,355,598	\$457,110	\$153,944
Per Capita Revenues:	\$2,311	\$103,095	\$569
Per Capita Expenditures:	\$1,356	\$81,863	\$420
Revenues over/under Expenditures:	\$955,858	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	295.67%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$4,008,092	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$4,008	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,011	\$0
Total Unreserved Funds:	\$0	\$42,817	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$441,389	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$3,664,651	\$167,739	\$177,205

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:	\$1,359,720	\$554,073	\$33,399
Per Capita Debt:	\$1,360	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$603,508	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$604	\$124,305	\$1,284
Revenues During FY 22:	\$741,168	\$345,491	\$112,306
Expenditures During FY 22:	\$403,438	\$319,535	\$116,797
Per Capita Revenues:	\$741	\$19,154	\$321
Per Capita Expenses:	\$403	\$17,518	\$320
Operating Income (loss):	\$337,730	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	223.12%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$900,170	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$900	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Atlanta City		
Unit Code:	054/010/30	County:	Logan
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,323,835		
Equalized Assessed Valuation:	\$21,148,166		
Population:	692		
Employees:			
Full Time:	5		
Part Time:	1		
Salaries Paid:	\$524,996		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$457,834	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$662	\$52,950	\$839
Revenues During FY 22:	\$2,021,906	\$563,644	\$213,143
Expenditures During FY 22:	\$1,815,257	\$457,110	\$153,944
Per Capita Revenues:	\$2,922	\$103,095	\$569
Per Capita Expenditures:	\$2,623	\$81,863	\$420
Revenues over/under Expenditures:	\$206,649	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	36.61%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$664,483	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$960	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,011	\$0
Total Unreserved Funds:	\$0	\$42,817	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$252,149	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$412,333	\$167,739	\$177,205

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:	\$2,669,300	\$554,073	\$33,399
Per Capita Debt:	\$3,857	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$2,700,336	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$3,902	\$124,305	\$1,284
Revenues During FY 22:	\$623,925	\$345,491	\$112,306
Expenditures During FY 22:	\$639,123	\$319,535	\$116,797
Per Capita Revenues:	\$902	\$19,154	\$321
Per Capita Expenses:	\$924	\$17,518	\$320
Operating Income (loss):	(\$15,198)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	420.13%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$2,685,138	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$3,880	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Atwood Village		
Unit Code:	074/010/32	County:	Piatt
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,275,800		
Equalized Assessed Valuation:	\$11,239,721		
Population:	1,290		
Employees:			
Full Time:	6		
Part Time:	20		
Salaries Paid:	\$321,683		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$803,812	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$623	\$1,022	\$737
Revenues During FY 22:	\$896,093	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$548,441	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$695	\$1,174	\$952
Per Capita Expenditures:	\$425	\$967	\$782
Revenues over/under Expenditures:	\$347,652	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	219.82%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$1,205,559	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$935	\$1,237	\$917

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$17,366	\$0
Total Unreserved Funds:	\$0	\$13,093	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$351,975	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$853,584	(\$4,609,276)	\$682,749

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:	\$392,576	\$14,039,311	\$2,989,000
Per Capita Debt:	\$304	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$921,751	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$715	\$1,999	\$1,575
Revenues During FY 22:	\$383,278	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$432,867	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$297	\$648	\$456
Per Capita Expenses:	\$336	\$544	\$399
Operating Income (loss):	(\$49,589)	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	201.48%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$872,162	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$676	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Auburn City
Unit Code:	083/010/30
County:	Sangamon
Fiscal Year End:	4/30/2022
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$3,698,565
Equalized Assessed Valuation:	\$69,203,581
Population:	4,563
Employees:	
Full Time:	18
Part Time:	10
Salaries Paid:	\$905,535

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$2,927,108	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$641	\$1,022	\$737
Revenues During FY 22:	\$1,907,277	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$1,106,207	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$418	\$1,174	\$952
Per Capita Expenditures:	\$242	\$967	\$782
Revenues over/under Expenditures:	\$801,070	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	337.02%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$3,728,178	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$817	\$1,237	\$917

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$17,366	\$0
Total Unreserved Funds:	\$0	\$13,093	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,009,254	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$2,484,295	(\$4,609,276)	\$682,749

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:	\$2,836,092	\$14,039,311	\$2,989,000
Per Capita Debt:	\$622	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$3,214,726	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$705	\$1,999	\$1,575
Revenues During FY 22:	\$4,011,233	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$2,592,358	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$879	\$648	\$456
Per Capita Expenses:	\$568	\$544	\$399
Operating Income (loss):	\$1,418,875	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	178.74%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$4,633,601	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$1,015	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Augusta Village		
Unit Code:	034/010/32	County:	Hancock
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$670,164		
Equalized Assessed Valuation:	\$4,740,020		
Population:	534		
Employees:			
Full Time:	2		
Part Time:			
Salaries Paid:	\$81,168		

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:	\$668,659	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$1,252	\$52,950	\$839
Revenues During FY 22:	\$321,715	\$563,644	\$213,143
Expenditures During FY 22:	\$130,604	\$457,110	\$153,944
Per Capita Revenues:	\$602	\$103,095	\$569
Per Capita Expenditures:	\$245	\$81,863	\$420
Revenues over/under Expenditures:	\$191,111	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	658.30%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$859,770	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,610	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$128,185	\$10,011	\$0
Total Unreserved Funds:	\$731,585	\$42,817	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$128,185	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$731,585	\$167,739	\$177,205

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	\$554,073	\$33,399
Per Capita Debt:	\$0	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$1,430,455	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$2,679	\$124,305	\$1,284
Revenues During FY 22:	\$256,107	\$345,491	\$112,306
Expenditures During FY 22:	\$269,602	\$319,535	\$116,797
Per Capita Revenues:	\$480	\$19,154	\$321
Per Capita Expenses:	\$505	\$17,518	\$320
Operating Income (loss):	(\$13,495)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	525.57%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$1,416,960	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$2,653	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Aurora City		
Unit Code:	045/010/30	County:	Kane
Fiscal Year End:	12/31/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$528,907,796		
Equalized Assessed Valuation:	\$4,796,579,285		
Population:	180,542		
Employees:			
Full Time:	1,016		
Part Time:	118		
Salaries Paid:	\$125,505,452		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$80,410,894	\$34,972,404	\$30,239,443
Per Capita Beginning Fund Balance:	\$445	\$748	\$712
Revenues During FY 22:	\$295,507,157	\$72,859,655	\$58,178,402
Expenditures During FY 22:	\$256,777,566	\$61,478,579	\$47,866,110
Per Capita Revenues:	\$1,637	\$1,441	\$1,484
Per Capita Expenditures:	\$1,422	\$1,214	\$1,238
Revenues over/under Expenditures:	\$38,729,591	\$11,381,080	\$9,077,164
Ratio of Fund Balance to Expenditures:	39.89%	81.39%	73.81%
Ending Fund Balance for FY 22:	\$102,418,878	\$43,663,747	\$34,356,837
Per Capita Ending Fund Balance:	\$567	\$904	\$915

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:	\$91,366,989	\$19,660,916	\$12,691,601
Total Unrestricted Net Assets:	(\$569,773,292)	(\$72,107,891)	(\$30,724,824)

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:	\$814,169,000	\$139,572,276	\$79,067,655
Per Capita Debt:	\$4,510	\$2,651	\$2,043
General Obligation Debt over EAV:	2.84%	20.99%	2.70%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$257,116,940	\$76,751,554	\$56,969,508
Per Capita Beginning Retained Earnings	\$1,424	\$1,532	\$1,230
Revenues During FY 22:	\$47,238,463	\$25,359,482	\$17,601,369
Expenditures During FY 22:	\$37,808,106	\$21,600,430	\$14,367,115
Per Capita Revenues:	\$262	\$495	\$394
Per Capita Expenses:	\$209	\$419	\$333
Operating Income (loss):	\$9,430,357	\$3,759,052	\$2,712,239
Ratio of Retained Earnings to Expenses:	710.29%	453.32%	429.72%
Ending Retained Earnings for FY 22:	\$268,547,297	\$80,939,609	\$57,687,802
Per Capita Ending Retained Earnings:	\$1,487	\$1,622	\$1,323

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Ava City		
Unit Code:	039/010/30	County:	Jackson
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$814,300		
Equalized Assessed Valuation:	\$4,605,216		
Population:	612		
Employees:			
Full Time:	2		
Part Time:	13		
Salaries Paid:	\$124,339		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$766,255	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$1,252	\$52,950	\$839
Revenues During FY 22:	\$1,022,998	\$563,644	\$213,143
Expenditures During FY 22:	\$878,685	\$457,110	\$153,944
Per Capita Revenues:	\$1,672	\$103,095	\$569
Per Capita Expenditures:	\$1,436	\$81,863	\$420
Revenues over/under Expenditures:	\$144,313	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	103.63%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$910,568	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,488	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,011	\$0
Total Unreserved Funds:	\$0	\$42,817	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$237,898	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$803,884	\$167,739	\$177,205

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:	\$342,340	\$554,073	\$33,399
Per Capita Debt:	\$559	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$1,069,444	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$1,747	\$124,305	\$1,284
Revenues During FY 22:	\$235,210	\$345,491	\$112,306
Expenditures During FY 22:	\$267,745	\$319,535	\$116,797
Per Capita Revenues:	\$384	\$19,154	\$321
Per Capita Expenses:	\$437	\$17,518	\$320
Operating Income (loss):	(\$32,535)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	387.27%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$1,036,909	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$1,694	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Aviston Village		
Unit Code:	014/015/32	County:	Clinton
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,650,800		
Equalized Assessed Valuation:	\$49,780,501		
Population:	2,136		
Employees:			
Full Time:	4		
Part Time:	2		
Salaries Paid:	\$440,035		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$673,667	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$315	\$1,022	\$737
Revenues During FY 22:	\$1,417,578	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$1,114,768	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$664	\$1,174	\$952
Per Capita Expenditures:	\$522	\$967	\$782
Revenues over/under Expenditures:	\$302,810	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	95.67%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$1,066,479	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$499	\$1,237	\$917

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$17,366	\$0
Total Unreserved Funds:	\$0	\$13,093	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$599,387	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$467,092	(\$4,609,276)	\$682,749

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:	\$1,630,882	\$14,039,311	\$2,989,000
Per Capita Debt:	\$764	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$3,118,286	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$1,460	\$1,999	\$1,575
Revenues During FY 22:	\$1,018,105	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$684,794	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$477	\$648	\$456
Per Capita Expenses:	\$321	\$544	\$399
Operating Income (loss):	\$333,311	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	490.89%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$3,361,597	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$1,574	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Avon Village		
Unit Code:	029/015/32	County:	Fulton
Fiscal Year End:	4/30/2022		
Accounting Method:	Combination		
Appropriation or Budget:	\$1,223,560		
Equalized Assessed Valuation:	\$5,678,063		
Population:	679		
Employees:			
Full Time:	1		
Part Time:	21		
Salaries Paid:	\$117,962		

Blended Component Units
Number Submitted = 1 Library

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$626,256	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$922	\$52,950	\$839
Revenues During FY 22:	\$472,014	\$563,644	\$213,143
Expenditures During FY 22:	\$291,423	\$457,110	\$153,944
Per Capita Revenues:	\$695	\$103,095	\$569
Per Capita Expenditures:	\$429	\$81,863	\$420
Revenues over/under Expenditures:	\$180,591	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	276.86%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$806,847	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,188	\$66,251	\$1,001
 <u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,011	\$0
Total Unreserved Funds:	\$0	\$42,817	\$0
 <u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$160,842	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$645,985	\$167,739	\$177,205

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:	\$84,126	\$554,073	\$33,399
Per Capita Debt:	\$124	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$2,242,940	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$3,303	\$124,305	\$1,284
Revenues During FY 22:	\$395,601	\$345,491	\$112,306
Expenditures During FY 22:	\$363,526	\$319,535	\$116,797
Per Capita Revenues:	\$583	\$19,154	\$321
Per Capita Expenses:	\$535	\$17,518	\$320
Operating Income (loss):	\$32,075	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	617.31%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$2,244,093	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$3,305	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Baldwin Village		
Unit Code:	079/010/32	County:	Randolph
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$543,678		
Equalized Assessed Valuation:	\$3,321,954		
Population:	373		
Employees:			
Full Time:	1		
Part Time:	11		
Salaries Paid:	\$109,730		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$483,695	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$1,297	\$52,950	\$839
Revenues During FY 22:	\$281,333	\$563,644	\$213,143
Expenditures During FY 22:	\$233,414	\$457,110	\$153,944
Per Capita Revenues:	\$754	\$103,095	\$569
Per Capita Expenditures:	\$626	\$81,863	\$420
Revenues over/under Expenditures:	\$47,919	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	266.31%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$621,614	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,667	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,011	\$0
Total Unreserved Funds:	\$0	\$42,817	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$100,094	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$521,520	\$167,739	\$177,205

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:	\$784,000	\$554,073	\$33,399
Per Capita Debt:	\$2,102	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$1,880,858	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$5,043	\$124,305	\$1,284
Revenues During FY 22:	\$189,002	\$345,491	\$112,306
Expenditures During FY 22:	\$260,094	\$319,535	\$116,797
Per Capita Revenues:	\$507	\$19,154	\$321
Per Capita Expenses:	\$697	\$17,518	\$320
Operating Income (loss):	(\$71,092)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	661.21%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$1,719,766	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$4,611	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Banner Village		
Unit Code:	029/020/32	County:	Fulton
Fiscal Year End:	3/31/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$170,375		
Equalized Assessed Valuation:	\$1,185,011		
Population:	169		
Employees:			
Full Time:			
Part Time:	10		
Salaries Paid:	\$12,810		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$84,285	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$499	\$52,950	\$839
Revenues During FY 22:	\$53,864	\$563,644	\$213,143
Expenditures During FY 22:	\$136,480	\$457,110	\$153,944
Per Capita Revenues:	\$319	\$103,095	\$569
Per Capita Expenditures:	\$808	\$81,863	\$420
Revenues over/under Expenditures:	(\$82,616)	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	1.22%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$1,669	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$10	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,011	\$0
Total Unreserved Funds:	\$0	\$42,817	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$34,422	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$49,863	\$167,739	\$177,205

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:	\$7,476	\$554,073	\$33,399
Per Capita Debt:	\$44	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$1,267,761	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$7,502	\$124,305	\$1,284
Revenues During FY 22:	\$0	\$345,491	\$112,306
Expenditures During FY 22:	\$85,251	\$319,535	\$116,797
Per Capita Revenues:	\$0	\$19,154	\$321
Per Capita Expenses:	\$504	\$17,518	\$320
Operating Income (loss):	(\$85,251)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	1,387.09%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$1,182,510	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$6,997	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Bannockburn Village		
Unit Code:	049/015/32	County:	Lake
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,566,878		
Equalized Assessed Valuation:	\$159,797,432		
Population:	1,013		
Employees:			
Full Time:	12		
Part Time:	13		
Salaries Paid:	\$1,561,894		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$6,274,421	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$6,194	\$1,022	\$737
Revenues During FY 22:	\$4,112,096	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$3,467,334	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$4,059	\$1,174	\$952
Per Capita Expenditures:	\$3,423	\$967	\$782
Revenues over/under Expenditures:	\$644,762	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	199.89%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$6,930,957	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$6,842	\$1,237	\$917

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$17,366	\$0
Total Unreserved Funds:	\$0	\$13,093	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$242,082	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$7,269,252	(\$4,609,276)	\$682,749

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:	\$2,583,012	\$14,039,311	\$2,989,000
Per Capita Debt:	\$2,550	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$11,236,265	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$11,092	\$1,999	\$1,575
Revenues During FY 22:	\$1,402,284	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$1,197,357	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$1,384	\$648	\$456
Per Capita Expenses:	\$1,182	\$544	\$399
Operating Income (loss):	\$204,927	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	955.54%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$11,441,192	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$11,294	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Bardolph Village		
Unit Code:	062/010/32	County:	McDonough
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$214,830		
Equalized Assessed Valuation:	\$1,219,546		
Population:	300		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$8,802		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$144,199	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$481	\$52,950	\$839
Revenues During FY 22:	\$92,028	\$563,644	\$213,143
Expenditures During FY 22:	\$26,271	\$457,110	\$153,944
Per Capita Revenues:	\$307	\$103,095	\$569
Per Capita Expenditures:	\$88	\$81,863	\$420
Revenues over/under Expenditures:	\$65,757	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	780.16%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$204,956	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$683	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,011	\$0
Total Unreserved Funds:	\$0	\$42,817	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$204,956	\$167,739	\$177,205

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	\$554,073	\$33,399
Per Capita Debt:	\$0	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$119,132	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$397	\$124,305	\$1,284
Revenues During FY 22:	\$76,963	\$345,491	\$112,306
Expenditures During FY 22:	\$88,566	\$319,535	\$116,797
Per Capita Revenues:	\$257	\$19,154	\$321
Per Capita Expenses:	\$295	\$17,518	\$320
Operating Income (loss):	(\$11,603)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	127.06%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$112,529	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$375	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Barrington Village		
Unit Code:	016/020/32	County:	Cook
Fiscal Year End:	12/31/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$39,513,471		
Equalized Assessed Valuation:	\$306,432,893		
Population:	10,722		
Employees:			
Full Time:	90		
Part Time:	18		
Salaries Paid:	\$9,559,561		

Blended Component Units
Number Submitted = 2
Fire Pension
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$12,346,963	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$1,152	\$1,022	\$737
Revenues During FY 22:	\$20,471,297	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$17,419,318	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$1,909	\$1,174	\$952
Per Capita Expenditures:	\$1,625	\$967	\$782
Revenues over/under Expenditures:	\$3,051,979	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	73.65%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$12,828,942	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$1,197	\$1,237	\$917

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$17,366	\$0
Total Unreserved Funds:	\$0	\$13,093	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,896,728	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	(\$11,171,809)	(\$4,609,276)	\$682,749

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:	\$60,799,101	\$14,039,311	\$2,989,000
Per Capita Debt:	\$5,671	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$36,069,504	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$3,364	\$1,999	\$1,575
Revenues During FY 22:	\$10,148,012	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$9,395,090	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$946	\$648	\$456
Per Capita Expenses:	\$876	\$544	\$399
Operating Income (loss):	\$752,922	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	409.71%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$38,493,086	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$3,590	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Barrington Hills Village		
Unit Code:	016/025/32	County:	Cook
Fiscal Year End:	12/31/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$9,956,257		
Equalized Assessed Valuation:	\$401,125,930		
Population:	4,060		
Employees:			
Full Time:	22		
Part Time:	2		
Salaries Paid:	\$2,391,626		

Blended Component Units

Number Submitted = 1
Village of Barrington Hills Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$5,206,619	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$1,282	\$1,022	\$737
Revenues During FY 22:	\$7,985,197	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$6,598,441	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$1,967	\$1,174	\$952
Per Capita Expenditures:	\$1,625	\$967	\$782
Revenues over/under Expenditures:	\$1,386,756	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	99.93%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$6,594,106	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$1,624	\$1,237	\$917

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$17,366	\$0
Total Unreserved Funds:	\$0	\$13,093	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,864,146	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	(\$4,540,880)	(\$4,609,276)	\$682,749

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:	\$286,305	\$14,039,311	\$2,989,000
Per Capita Debt:	\$71	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$0	\$1,999	\$1,575
Revenues During FY 22:	\$0	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$0	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$0	\$648	\$456
Per Capita Expenses:	\$0	\$544	\$399
Operating Income (loss):	\$0	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	0.00%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$0	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$0	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Barry City		
Unit Code:	075/010/30	County:	Pike
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,332,599		
Equalized Assessed Valuation:	\$11,893,513		
Population:	1,303		
Employees:			
Full Time:	4		
Part Time:	29		
Salaries Paid:	\$306,861		

Blended Component Units

Number Submitted = 1
Barry Public Library

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$821,274	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$630	\$1,022	\$737
Revenues During FY 22:	\$914,997	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$667,347	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$702	\$1,174	\$952
Per Capita Expenditures:	\$512	\$967	\$782
Revenues over/under Expenditures:	\$247,650	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	159.54%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$1,064,705	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$817	\$1,237	\$917

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$17,366	\$0
Total Unreserved Funds:	\$0	\$13,093	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,004,798	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$464,411	(\$4,609,276)	\$682,749

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:	\$24,912	\$14,039,311	\$2,989,000
Per Capita Debt:	\$19	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$2,161,044	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$1,659	\$1,999	\$1,575
Revenues During FY 22:	\$961,615	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$497,778	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$738	\$648	\$456
Per Capita Expenses:	\$382	\$544	\$399
Operating Income (loss):	\$463,837	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	667.56%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$3,322,946	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$2,550	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Bartelso Village		
Unit Code:	014/020/32	County:	Clinton
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,023,400		
Equalized Assessed Valuation:	\$11,764,042		
Population:	610		
Employees:			
Full Time:	2		
Part Time:	10		
Salaries Paid:	\$73,929		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$214,684	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$352	\$52,950	\$839
Revenues During FY 22:	\$327,939	\$563,644	\$213,143
Expenditures During FY 22:	\$294,304	\$457,110	\$153,944
Per Capita Revenues:	\$538	\$103,095	\$569
Per Capita Expenditures:	\$482	\$81,863	\$420
Revenues over/under Expenditures:	\$33,635	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	84.38%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$248,319	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$407	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,011	\$0
Total Unreserved Funds:	\$0	\$42,817	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$42,149	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$206,170	\$167,739	\$177,205

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:	\$1,460,285	\$554,073	\$33,399
Per Capita Debt:	\$2,394	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$670,490	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$1,099	\$124,305	\$1,284
Revenues During FY 22:	\$300,401	\$345,491	\$112,306
Expenditures During FY 22:	\$318,576	\$319,535	\$116,797
Per Capita Revenues:	\$492	\$19,154	\$321
Per Capita Expenses:	\$522	\$17,518	\$320
Operating Income (loss):	(\$18,175)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	204.76%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$652,315	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$1,069	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Bartlett Village		
Unit Code:	016/030/32	County:	Cook
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$91,608,696		
Equalized Assessed Valuation:	\$3,642,469,026		
Population:	41,105		
Employees:			
Full Time:	166		
Part Time:	45		
Salaries Paid:	\$17,345,669		

Blended Component Units
Number Submitted = 1
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$21,499,761	\$34,972,404	\$30,239,443
Per Capita Beginning Fund Balance:	\$523	\$748	\$712
Revenues During FY 22:	\$33,769,284	\$72,859,655	\$58,178,402
Expenditures During FY 22:	\$12,390,879	\$61,478,579	\$47,866,110
Per Capita Revenues:	\$822	\$1,441	\$1,484
Per Capita Expenditures:	\$301	\$1,214	\$1,238
Revenues over/under Expenditures:	\$21,378,405	\$11,381,080	\$9,077,164
Ratio of Fund Balance to Expenditures:	326.50%	81.39%	73.81%
Ending Fund Balance for FY 22:	\$40,455,700	\$43,663,747	\$34,356,837
Per Capita Ending Fund Balance:	\$984	\$904	\$915

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:	\$13,347,647	\$19,660,916	\$12,691,601
Total Unrestricted Net Assets:	(\$28,062,943)	(\$72,107,891)	(\$30,724,824)

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:	\$103,099,753	\$139,572,276	\$79,067,655
Per Capita Debt:	\$2,508	\$2,651	\$2,043
General Obligation Debt over EAV:	1.46%	20.99%	2.70%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$22,089,356	\$76,751,554	\$56,969,508
Per Capita Beginning Retained Earnings	\$537	\$1,532	\$1,230
Revenues During FY 22:	\$21,586,790	\$25,359,482	\$17,601,369
Expenditures During FY 22:	\$18,073,912	\$21,600,430	\$14,367,115
Per Capita Revenues:	\$525	\$495	\$394
Per Capita Expenses:	\$440	\$419	\$333
Operating Income (loss):	\$3,512,878	\$3,759,052	\$2,712,239
Ratio of Retained Earnings to Expenses:	142.90%	453.32%	429.72%
Ending Retained Earnings for FY 22:	\$25,828,442	\$80,939,609	\$57,687,802
Per Capita Ending Retained Earnings:	\$628	\$1,622	\$1,323

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Bartonville Village		
Unit Code:	072/010/32	County:	Peoria
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$7,448,570		
Equalized Assessed Valuation:	\$99,715,859		
Population:	5,945		
Employees:			
Full Time:		31	
Part Time:		51	
Salaries Paid:		\$1,990,920	

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$3,451,836	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$581	\$1,022	\$737
Revenues During FY 22:	\$6,739,452	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$5,665,389	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$1,134	\$1,174	\$952
Per Capita Expenditures:	\$953	\$967	\$782
Revenues over/under Expenditures:	\$1,074,063	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	89.05%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$5,044,890	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$849	\$1,237	\$917

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$17,366	\$0
Total Unreserved Funds:	\$0	\$13,093	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,138,203	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$3,906,687	(\$4,609,276)	\$682,749

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:	\$510,961	\$14,039,311	\$2,989,000
Per Capita Debt:	\$86	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$0	\$1,999	\$1,575
Revenues During FY 22:	\$0	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$0	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$0	\$648	\$456
Per Capita Expenses:	\$0	\$544	\$399
Operating Income (loss):	\$0	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	0.00%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$0	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$0	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Basco Village		
Unit Code:	034/015/32	County:	Hancock
Fiscal Year End:	4/18/2022		
Accounting Method:	Cash		
Appropriation or Budget:	\$68,950		
Equalized Assessed Valuation:	\$399,963		
Population:	98		
Employees:			
Full Time:			
Part Time:	10		
Salaries Paid:	\$2,780		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$219,845	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$2,243	\$52,950	\$839
Revenues During FY 22:	\$45,951	\$563,644	\$213,143
Expenditures During FY 22:	\$12,152	\$457,110	\$153,944
Per Capita Revenues:	\$469	\$103,095	\$569
Per Capita Expenditures:	\$124	\$81,863	\$420
Revenues over/under Expenditures:	\$33,799	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	2,087.26%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$253,644	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$2,588	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$253,557	\$10,011	\$0
Total Unreserved Funds:	\$0	\$42,817	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$0	\$167,739	\$177,205

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	\$554,073	\$33,399
Per Capita Debt:	\$0	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$0	\$124,305	\$1,284
Revenues During FY 22:	\$0	\$345,491	\$112,306
Expenditures During FY 22:	\$0	\$319,535	\$116,797
Per Capita Revenues:	\$0	\$19,154	\$321
Per Capita Expenses:	\$0	\$17,518	\$320
Operating Income (loss):	\$0	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	0.00%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$0	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$0	\$126,224	\$1,312



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Batavia City		
Unit Code:	045/015/30	County:	Kane
Fiscal Year End:	12/31/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$125,853,265		
Equalized Assessed Valuation:	\$1,186,118,282		
Population:	26,098		
Employees:			
	Full Time:	166	
	Part Time:	35	
	Salaries Paid:	\$20,005,203	

Blended Component Units	
Number Submitted =	2
Fire Pension Fund	
Police Pension Fund	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$23,597,167	\$34,972,404	\$30,239,443
Per Capita Beginning Fund Balance:	\$904	\$748	\$712
Revenues During FY 22:	\$35,228,923	\$72,859,655	\$58,178,402
Expenditures During FY 22:	\$28,977,845	\$61,478,579	\$47,866,110
Per Capita Revenues:	\$1,350	\$1,441	\$1,484
Per Capita Expenditures:	\$1,110	\$1,214	\$1,238
Revenues over/under Expenditures:	\$6,251,078	\$11,381,080	\$9,077,164
Ratio of Fund Balance to Expenditures:	88.16%	81.39%	73.81%
Ending Fund Balance for FY 22:	\$25,545,429	\$43,663,747	\$34,356,837
Per Capita Ending Fund Balance:	\$979	\$904	\$915

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:	\$7,484,626	\$19,660,916	\$12,691,601
Total Unrestricted Net Assets:	(\$8,108,146)	(\$72,107,891)	(\$30,724,824)

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:	\$62,586,717	\$139,572,276	\$79,067,655
Per Capita Debt:	\$2,398	\$2,651	\$2,043
General Obligation Debt over EAV:	2.54%	20.99%	2.70%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$119,924,017	\$76,751,554	\$56,969,508
Per Capita Beginning Retained Earnings	\$4,595	\$1,532	\$1,230
Revenues During FY 22:	\$61,762,013	\$25,359,482	\$17,601,369
Expenditures During FY 22:	\$55,021,043	\$21,600,430	\$14,367,115
Per Capita Revenues:	\$2,367	\$495	\$394
Per Capita Expenses:	\$2,108	\$419	\$333
Operating Income (loss):	\$6,740,970	\$3,759,052	\$2,712,239
Ratio of Retained Earnings to Expenses:	230.71%	453.32%	429.72%
Ending Retained Earnings for FY 22:	\$126,937,501	\$80,939,609	\$57,687,802
Per Capita Ending Retained Earnings:	\$4,864	\$1,622	\$1,323

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Batchtown Village		
Unit Code:	007/010/32	County:	Calhoun
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$180,800		
Equalized Assessed Valuation:	\$2,231,088		
Population:	202		
Employees:			
Full Time:			
Part Time:	10		
Salaries Paid:	\$13,600		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$287,258	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$1,422	\$52,950	\$839
Revenues During FY 22:	\$143,149	\$563,644	\$213,143
Expenditures During FY 22:	\$38,630	\$457,110	\$153,944
Per Capita Revenues:	\$709	\$103,095	\$569
Per Capita Expenditures:	\$191	\$81,863	\$420
Revenues over/under Expenditures:	\$104,519	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	1,002.94%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$387,437	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,918	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,011	\$0
Total Unreserved Funds:	\$0	\$42,817	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$58,112	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$329,325	\$167,739	\$177,205

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:	\$4,915	\$554,073	\$33,399
Per Capita Debt:	\$24	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$139,290	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$690	\$124,305	\$1,284
Revenues During FY 22:	\$72,797	\$345,491	\$112,306
Expenditures During FY 22:	\$74,194	\$319,535	\$116,797
Per Capita Revenues:	\$360	\$19,154	\$321
Per Capita Expenses:	\$367	\$17,518	\$320
Operating Income (loss):	(\$1,397)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	191.70%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$142,233	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$704	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Bayview Gardens Village		
Unit Code:	102/010/32	County:	Woodford
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash		
Appropriation or Budget:	\$618,790		
Equalized Assessed Valuation:	\$4,267,880		
Population:	353		
Employees:			
Full Time:			
Part Time:	18		
Salaries Paid:	\$51,488		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$96,970	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$275	\$52,950	\$839
Revenues During FY 22:	\$235,209	\$563,644	\$213,143
Expenditures During FY 22:	\$117,085	\$457,110	\$153,944
Per Capita Revenues:	\$666	\$103,095	\$569
Per Capita Expenditures:	\$332	\$81,863	\$420
Revenues over/under Expenditures:	\$118,124	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	183.71%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$215,094	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$609	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$110,479	\$10,011	\$0
Total Unreserved Funds:	\$104,615	\$42,817	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$0	\$167,739	\$177,205

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	\$554,073	\$33,399
Per Capita Debt:	\$0	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$0	\$124,305	\$1,284
Revenues During FY 22:	\$0	\$345,491	\$112,306
Expenditures During FY 22:	\$0	\$319,535	\$116,797
Per Capita Revenues:	\$0	\$19,154	\$321
Per Capita Expenses:	\$0	\$17,518	\$320
Operating Income (loss):	\$0	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	0.00%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$0	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$0	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Beach Park Village		
Unit Code:	049/017/32	County:	Lake
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$15,384		
Equalized Assessed Valuation:	\$246,728,220		
Population:	14,249		
Employees:			
Full Time:	15		
Part Time:	2		
Salaries Paid:	\$1,314,769		

Blended Component Units
Number Submitted = 1
Special Service Areas

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$4,535,248	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$318	\$1,022	\$737
Revenues During FY 22:	\$5,734,215	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$3,505,738	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$402	\$1,174	\$952
Per Capita Expenditures:	\$246	\$967	\$782
Revenues over/under Expenditures:	\$2,228,477	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	131.32%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$4,603,698	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$323	\$1,237	\$917

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$17,366	\$0
Total Unreserved Funds:	\$0	\$13,093	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,040,095	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$8,211,936	(\$4,609,276)	\$682,749

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:	\$1,194,697	\$14,039,311	\$2,989,000
Per Capita Debt:	\$84	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$11,619,042	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$815	\$1,999	\$1,575
Revenues During FY 22:	\$2,117,274	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$1,866,115	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$149	\$648	\$456
Per Capita Expenses:	\$131	\$544	\$399
Operating Income (loss):	\$251,159	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	633.70%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$11,825,501	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$830	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Beaverville Village		
Unit Code:	038/015/32	County:	Iroquois
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$474,050		
Equalized Assessed Valuation:	\$2,222,778		
Population:	294		
Employees:			
	Full Time:		
	Part Time:	18	
	Salaries Paid:	\$16,900	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$528,274	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$1,797	\$52,950	\$839
Revenues During FY 22:	\$148,453	\$563,644	\$213,143
Expenditures During FY 22:	\$53,898	\$457,110	\$153,944
Per Capita Revenues:	\$505	\$103,095	\$569
Per Capita Expenditures:	\$183	\$81,863	\$420
Revenues over/under Expenditures:	\$94,555	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	1,137.02%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$612,829	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$2,084	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,011	\$0
Total Unreserved Funds:	\$0	\$42,817	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$96,815	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$516,014	\$167,739	\$177,205

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	\$554,073	\$33,399
Per Capita Debt:	\$0	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$94,136	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$320	\$124,305	\$1,284
Revenues During FY 22:	\$67,967	\$345,491	\$112,306
Expenditures During FY 22:	\$88,171	\$319,535	\$116,797
Per Capita Revenues:	\$231	\$19,154	\$321
Per Capita Expenses:	\$300	\$17,518	\$320
Operating Income (loss):	(\$20,204)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	95.19%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$83,932	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$285	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Beckemeyer Village		
Unit Code:	014/025/32	County:	Clinton
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$914,500		
Equalized Assessed Valuation:	\$12,065,512		
Population:	1,242		
Employees:			
Full Time:	4		
Part Time:			
Salaries Paid:	\$152,541		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$700,005	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$564	\$1,022	\$737
Revenues During FY 22:	\$601,896	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$360,416	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$485	\$1,174	\$952
Per Capita Expenditures:	\$290	\$967	\$782
Revenues over/under Expenditures:	\$241,480	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	261.22%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$941,485	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$758	\$1,237	\$917

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$17,366	\$0
Total Unreserved Funds:	\$0	\$13,093	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$168,467	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$773,018	(\$4,609,276)	\$682,749

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:	\$2,110,000	\$14,039,311	\$2,989,000
Per Capita Debt:	\$1,699	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$1,958,632	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$1,577	\$1,999	\$1,575
Revenues During FY 22:	\$480,963	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$530,451	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$387	\$648	\$456
Per Capita Expenses:	\$427	\$544	\$399
Operating Income (loss):	(\$49,488)	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	359.91%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$1,909,144	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$1,537	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Bedford Park Village		
Unit Code:	016/035/32	County:	Cook
Fiscal Year End:	12/31/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$99,246,141		
Equalized Assessed Valuation:	\$478,052,661		
Population:	586		
Employees:			
Full Time:	112		
Part Time:	13		
Salaries Paid:	\$15,455,652		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$42,707,864	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$72,880	\$52,950	\$839
Revenues During FY 22:	\$40,764,127	\$563,644	\$213,143
Expenditures During FY 22:	\$44,272,180	\$457,110	\$153,944
Per Capita Revenues:	\$69,563	\$103,095	\$569
Per Capita Expenditures:	\$75,550	\$81,863	\$420
Revenues over/under Expenditures:	(\$3,508,053)	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	85.72%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$37,948,610	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$64,759	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,011	\$0
Total Unreserved Funds:	\$0	\$42,817	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$31,166,006	\$253,935	\$72,003
Total Unrestricted Net Assets:	(\$58,350,565)	\$167,739	\$177,205

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:	\$57,260,581	\$554,073	\$33,399
Per Capita Debt:	\$97,714	\$70,776	\$97
General Obligation Debt over EAV:	3.68%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$48,188,094	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$82,232	\$124,305	\$1,284
Revenues During FY 22:	\$46,443,902	\$345,491	\$112,306
Expenditures During FY 22:	\$39,788,016	\$319,535	\$116,797
Per Capita Revenues:	\$79,256	\$19,154	\$321
Per Capita Expenses:	\$67,898	\$17,518	\$320
Operating Income (loss):	\$6,655,886	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	132.81%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$52,843,980	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$90,177	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Beecher Village		
Unit Code:	099/010/32	County:	Will
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$12,785,459		
Equalized Assessed Valuation:	\$115,132,611		
Population:	4,713		
Employees:			
Full Time:	22		
Part Time:	5		
Salaries Paid:	\$1,694,096		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$1,188,043	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$252	\$1,022	\$737
Revenues During FY 22:	\$3,795,743	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$3,603,673	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$805	\$1,174	\$952
Per Capita Expenditures:	\$765	\$967	\$782
Revenues over/under Expenditures:	\$192,070	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	44.98%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$1,620,869	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$344	\$1,237	\$917

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$17,366	\$0
Total Unreserved Funds:	\$0	\$13,093	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$704,281	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$1,457,646	(\$4,609,276)	\$682,749

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:	\$11,926,298	\$14,039,311	\$2,989,000
Per Capita Debt:	\$2,531	\$1,822	\$849
General Obligation Debt over EAV:	0.67%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$8,846,086	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$1,877	\$1,999	\$1,575
Revenues During FY 22:	\$2,563,522	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$2,261,682	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$544	\$648	\$456
Per Capita Expenses:	\$480	\$544	\$399
Operating Income (loss):	\$301,840	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	441.68%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$9,989,409	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$2,120	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Beecher City City		
Unit Code:	025/015/30	County:	Effingham
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$965,420		
Equalized Assessed Valuation:	\$3,226,692		
Population:	453		
Employees:			
Full Time:	1		
Part Time:	4		
Salaries Paid:	\$88,628		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$338,957	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$748	\$52,950	\$839
Revenues During FY 22:	\$362,316	\$563,644	\$213,143
Expenditures During FY 22:	\$273,629	\$457,110	\$153,944
Per Capita Revenues:	\$800	\$103,095	\$569
Per Capita Expenditures:	\$604	\$81,863	\$420
Revenues over/under Expenditures:	\$88,687	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	156.26%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$427,580	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$944	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,011	\$0
Total Unreserved Funds:	\$0	\$42,817	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$279,231	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$148,349	\$167,739	\$177,205

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:	\$147,928	\$554,073	\$33,399
Per Capita Debt:	\$327	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$842,381	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$1,860	\$124,305	\$1,284
Revenues During FY 22:	\$217,357	\$345,491	\$112,306
Expenditures During FY 22:	\$265,642	\$319,535	\$116,797
Per Capita Revenues:	\$480	\$19,154	\$321
Per Capita Expenses:	\$586	\$17,518	\$320
Operating Income (loss):	(\$48,285)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	298.96%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$794,160	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$1,753	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Belknap Village		
Unit Code:	044/010/32	County:	Johnson
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$668,050		
Equalized Assessed Valuation:	\$310,730		
Population:	104		
Employees:			
Full Time:	1		
Part Time:	1		
Salaries Paid:	\$44,100		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$50,232	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$483	\$52,950	\$839
Revenues During FY 22:	\$45,270	\$563,644	\$213,143
Expenditures During FY 22:	\$23,756	\$457,110	\$153,944
Per Capita Revenues:	\$435	\$103,095	\$569
Per Capita Expenditures:	\$228	\$81,863	\$420
Revenues over/under Expenditures:	\$21,514	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	302.01%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$71,746	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$690	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,011	\$0
Total Unreserved Funds:	\$0	\$42,817	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$46,893	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$24,853	\$167,739	\$177,205

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:	\$36,932	\$554,073	\$33,399
Per Capita Debt:	\$355	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$688,325	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$6,619	\$124,305	\$1,284
Revenues During FY 22:	\$97,533	\$345,491	\$112,306
Expenditures During FY 22:	\$162,790	\$319,535	\$116,797
Per Capita Revenues:	\$938	\$19,154	\$321
Per Capita Expenses:	\$1,565	\$17,518	\$320
Operating Income (loss):	(\$65,257)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	382.74%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$623,068	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$5,991	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Belle Prairie City														
Unit Code:	033/010/30	County:	Hamilton												
Fiscal Year End:	4/30/2022														
Accounting Method:	Cash														
Appropriation or Budget:	\$85,000														
Equalized Assessed Valuation:	\$273,250														
Population:	60														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:	\$		
Full Time:															
Part Time:															
Salaries Paid:	\$														

Blended Component Units

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$93,026	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$1,550	\$52,950	\$839
Revenues During FY 22:	\$15,275	\$563,644	\$213,143
Expenditures During FY 22:	\$2,112	\$457,110	\$153,944
Per Capita Revenues:	\$255	\$103,095	\$569
Per Capita Expenditures:	\$35	\$81,863	\$420
Revenues over/under Expenditures:	\$13,163	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	5,027.89%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$106,189	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,770	\$66,251	\$1,001
 <u>Equity</u>	 <u>Amounts</u>	 <u>Averages</u>	 <u>Medians</u>
Total Reserved Funds:	\$0	\$10,011	\$0
Total Unreserved Funds:	\$106,189	\$42,817	\$0
 <u>Net Assets</u>	 <u>Amounts</u>	 <u>Averages</u>	 <u>Medians</u>
Total Restricted Net Assets:	\$0	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$0	\$167,739	\$177,205

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	\$554,073	\$33,399
Per Capita Debt:	\$0	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$0	\$124,305	\$1,284
Revenues During FY 22:	\$0	\$345,491	\$112,306
Expenditures During FY 22:	\$0	\$319,535	\$116,797
Per Capita Revenues:	\$0	\$19,154	\$321
Per Capita Expenses:	\$0	\$17,518	\$320
Operating Income (loss):	\$0	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	0.00%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$0	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$0	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Belle Rive Village		
Unit Code:	041/010/32	County:	Jefferson
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$673,820		
Equalized Assessed Valuation:	\$2,991,821		
Population:	350		
Employees:			
Full Time:	5		
Part Time:	10		
Salaries Paid:	\$137,303		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$257,295	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$735	\$52,950	\$839
Revenues During FY 22:	\$146,946	\$563,644	\$213,143
Expenditures During FY 22:	\$133,093	\$457,110	\$153,944
Per Capita Revenues:	\$420	\$103,095	\$569
Per Capita Expenditures:	\$380	\$81,863	\$420
Revenues over/under Expenditures:	\$13,853	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	196.17%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$261,087	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$746	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$68,350	\$10,011	\$0
Total Unreserved Funds:	\$192,737	\$42,817	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$0	\$167,739	\$177,205

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:	\$426,000	\$554,073	\$33,399
Per Capita Debt:	\$1,217	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$2,032,406	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$5,807	\$124,305	\$1,284
Revenues During FY 22:	\$513,439	\$345,491	\$112,306
Expenditures During FY 22:	\$536,869	\$319,535	\$116,797
Per Capita Revenues:	\$1,467	\$19,154	\$321
Per Capita Expenses:	\$1,534	\$17,518	\$320
Operating Income (loss):	(\$23,430)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	376.08%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$2,019,037	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$5,769	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Belleville City		
Unit Code:	088/015/30	County:	St. Clair
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$110,674,149		
Equalized Assessed Valuation:	\$434,635,341		
Population:	42,404		
Employees:			
	Full Time:	284	
	Part Time:	56	
	Salaries Paid:	\$22,330,671	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$29,581,385	\$34,972,404	\$30,239,443
Per Capita Beginning Fund Balance:	\$698	\$748	\$712
Revenues During FY 22:	\$66,705,191	\$72,859,655	\$58,178,402
Expenditures During FY 22:	\$54,785,444	\$61,478,579	\$47,866,110
Per Capita Revenues:	\$1,573	\$1,441	\$1,484
Per Capita Expenditures:	\$1,292	\$1,214	\$1,238
Revenues over/under Expenditures:	\$11,919,747	\$11,381,080	\$9,077,164
Ratio of Fund Balance to Expenditures:	71.10%	81.39%	73.81%
Ending Fund Balance for FY 22:	\$38,950,340	\$43,663,747	\$34,356,837
Per Capita Ending Fund Balance:	\$919	\$904	\$915

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:	\$33,977,601	\$19,660,916	\$12,691,601
Total Unrestricted Net Assets:	(\$94,699,182)	(\$72,107,891)	(\$30,724,824)

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:	\$113,522,438	\$139,572,276	\$79,067,655
Per Capita Debt:	\$2,677	\$2,651	\$2,043
General Obligation Debt over EAV:	5.54%	20.99%	2.70%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$50,788,774	\$76,751,554	\$56,969,508
Per Capita Beginning Retained Earnings	\$1,198	\$1,532	\$1,230
Revenues During FY 22:	\$11,123,509	\$25,359,482	\$17,601,369
Expenditures During FY 22:	\$8,772,284	\$21,600,430	\$14,367,115
Per Capita Revenues:	\$262	\$495	\$394
Per Capita Expenses:	\$207	\$419	\$333
Operating Income (loss):	\$2,351,225	\$3,759,052	\$2,712,239
Ratio of Retained Earnings to Expenses:	620.93%	453.32%	429.72%
Ending Retained Earnings for FY 22:	\$54,469,519	\$80,939,609	\$57,687,802
Per Capita Ending Retained Earnings:	\$1,285	\$1,622	\$1,323

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Bellevue Village		
Unit Code:	072/015/32	County:	Peoria
Fiscal Year End:	6/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,009,810		
Equalized Assessed Valuation:	\$27,322,520		
Population:	1,878		
Employees:			
Full Time:	2		
Part Time:	9		
Salaries Paid:	\$138,059		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$2,064,764	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$1,099	\$1,022	\$737
Revenues During FY 22:	\$1,365,600	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$1,055,302	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$727	\$1,174	\$952
Per Capita Expenditures:	\$562	\$967	\$782
Revenues over/under Expenditures:	\$310,298	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	225.06%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$2,375,062	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$1,265	\$1,237	\$917

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$17,366	\$0
Total Unreserved Funds:	\$0	\$13,093	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$481,179	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$1,523,533	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$371,634	\$14,039,311	\$2,989,000
Per Capita Debt:	\$198	\$1,822	\$849
General Obligation Debt over EAV:	1.36%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$0	\$1,999	\$1,575
Revenues During FY 22:	\$0	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$0	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$0	\$648	\$456
Per Capita Expenses:	\$0	\$544	\$399
Operating Income (loss):	\$0	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	0.00%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$0	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$0	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Bellflower Village		
Unit Code:	064/020/32	County:	McLean
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$252,405		
Equalized Assessed Valuation:	\$3,488,720		
Population:	346		
Employees:			
Full Time:			
Part Time:	16		
Salaries Paid:	\$31,991		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$137,467	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$397	\$52,950	\$839
Revenues During FY 22:	\$196,819	\$563,644	\$213,143
Expenditures During FY 22:	\$135,176	\$457,110	\$153,944
Per Capita Revenues:	\$569	\$103,095	\$569
Per Capita Expenditures:	\$391	\$81,863	\$420
Revenues over/under Expenditures:	\$61,643	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	147.30%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$199,110	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$575	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,011	\$0
Total Unreserved Funds:	\$0	\$42,817	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$73,771	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$125,339	\$167,739	\$177,205

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:	\$195,973	\$554,073	\$33,399
Per Capita Debt:	\$566	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$754,696	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$2,181	\$124,305	\$1,284
Revenues During FY 22:	\$82,582	\$345,491	\$112,306
Expenditures During FY 22:	\$74,855	\$319,535	\$116,797
Per Capita Revenues:	\$239	\$19,154	\$321
Per Capita Expenses:	\$216	\$17,518	\$320
Operating Income (loss):	\$7,727	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	1,018.53%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$762,423	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$2,204	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Belvidere City		
Unit Code:	004/010/30	County:	Boone
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$34,619,560		
Equalized Assessed Valuation:	\$394,428,173		
Population:	25,339		
Employees:			
Full Time:	125		
Part Time:	27		
Salaries Paid:	\$10,557,396		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$16,599,097	\$34,972,404	\$30,239,443
Per Capita Beginning Fund Balance:	\$655	\$748	\$712
Revenues During FY 22:	\$24,966,892	\$72,859,655	\$58,178,402
Expenditures During FY 22:	\$18,669,553	\$61,478,579	\$47,866,110
Per Capita Revenues:	\$985	\$1,441	\$1,484
Per Capita Expenditures:	\$737	\$1,214	\$1,238
Revenues over/under Expenditures:	\$6,297,339	\$11,381,080	\$9,077,164
Ratio of Fund Balance to Expenditures:	120.73%	81.39%	73.81%
Ending Fund Balance for FY 22:	\$22,539,111	\$43,663,747	\$34,356,837
Per Capita Ending Fund Balance:	\$890	\$904	\$915

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:	\$2,923,113	\$19,660,916	\$12,691,601
Total Unrestricted Net Assets:	(\$18,481,257)	(\$72,107,891)	(\$30,724,824)

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:	\$41,742,055	\$139,572,276	\$79,067,655
Per Capita Debt:	\$1,647	\$2,651	\$2,043
General Obligation Debt over EAV:	0.00%	20.99%	2.70%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$42,316,852	\$76,751,554	\$56,969,508
Per Capita Beginning Retained Earnings	\$1,670	\$1,532	\$1,230
Revenues During FY 22:	\$5,575,294	\$25,359,482	\$17,601,369
Expenditures During FY 22:	\$6,161,054	\$21,600,430	\$14,367,115
Per Capita Revenues:	\$220	\$495	\$394
Per Capita Expenses:	\$243	\$419	\$333
Operating Income (loss):	(\$585,760)	\$3,759,052	\$2,712,239
Ratio of Retained Earnings to Expenses:	687.43%	453.32%	429.72%
Ending Retained Earnings for FY 22:	\$42,352,985	\$80,939,609	\$57,687,802
Per Capita Ending Retained Earnings:	\$1,671	\$1,622	\$1,323

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Bement Village		
Unit Code:	074/015/32	County:	Piatt
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$4,101,071		
Equalized Assessed Valuation:	\$17,788,508		
Population:	1,484		
Employees:			
Full Time:	4		
Part Time:	33		
Salaries Paid:	\$240,744		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$1,122,897	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$757	\$1,022	\$737
Revenues During FY 22:	\$951,521	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$555,928	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$641	\$1,174	\$952
Per Capita Expenditures:	\$375	\$967	\$782
Revenues over/under Expenditures:	\$395,593	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	273.15%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$1,518,490	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$1,023	\$1,237	\$917

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$17,366	\$0
Total Unreserved Funds:	\$0	\$13,093	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$324,720	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$1,193,770	(\$4,609,276)	\$682,749

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	\$14,039,311	\$2,989,000
Per Capita Debt:	\$0	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$2,378,202	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$1,603	\$1,999	\$1,575
Revenues During FY 22:	\$691,902	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$672,809	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$466	\$648	\$456
Per Capita Expenses:	\$453	\$544	\$399
Operating Income (loss):	\$19,093	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	356.31%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$2,397,295	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$1,615	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Benld City		
Unit Code:	056/010/30	County:	Macoupin
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,909,078		
Equalized Assessed Valuation:	\$9,554,375		
Population:	1,594		
Employees:			
Full Time:	4		
Part Time:	16		
Salaries Paid:	\$189,753		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$1,180,263	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$740	\$1,022	\$737
Revenues During FY 22:	\$894,601	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$840,981	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$561	\$1,174	\$952
Per Capita Expenditures:	\$528	\$967	\$782
Revenues over/under Expenditures:	\$53,620	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	147.81%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$1,243,034	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$780	\$1,237	\$917

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$17,366	\$0
Total Unreserved Funds:	\$0	\$13,093	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$138,803	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$1,104,231	(\$4,609,276)	\$682,749

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:	\$32,862	\$14,039,311	\$2,989,000
Per Capita Debt:	\$21	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$2,113,808	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$1,326	\$1,999	\$1,575
Revenues During FY 22:	\$623,401	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$589,104	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$391	\$648	\$456
Per Capita Expenses:	\$370	\$544	\$399
Operating Income (loss):	\$34,297	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	363.09%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$2,138,954	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$1,342	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Bensenville Village		
Unit Code:	022/015/32	County:	Dupage
Fiscal Year End:	12/31/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$68,627,202		
Equalized Assessed Valuation:	\$678,538,202		
Population:	18,813		
Employees:			
Full Time:	113		
Part Time:	71		
Salaries Paid:	\$10,684,976		

Blended Component Units
Number Submitted = 1
Police Pension

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$33,479,161	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$1,780	\$1,022	\$737
Revenues During FY 22:	\$29,075,810	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$24,391,321	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$1,546	\$1,174	\$952
Per Capita Expenditures:	\$1,297	\$967	\$782
Revenues over/under Expenditures:	\$4,684,489	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	127.74%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$31,157,831	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$1,656	\$1,237	\$917
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$17,366	\$0
Total Unreserved Funds:	\$0	\$13,093	\$0
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$25,387,425	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$19,248,662	(\$4,609,276)	\$682,749

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:	\$92,738,330	\$14,039,311	\$2,989,000
Per Capita Debt:	\$4,929	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$81,938,291	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$4,355	\$1,999	\$1,575
Revenues During FY 22:	\$13,842,910	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$10,175,636	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$736	\$648	\$456
Per Capita Expenses:	\$541	\$544	\$399
Operating Income (loss):	\$3,667,274	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	848.70%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$86,361,071	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$4,590	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Benson Village		
Unit Code:	102/015/32	County:	Woodford
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$547,745		
Equalized Assessed Valuation:	\$6,187,334		
Population:	679		
Employees:			
Full Time:			
Part Time:	16		
Salaries Paid:	\$38,104		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$410,135	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$604	\$52,950	\$839
Revenues During FY 22:	\$188,663	\$563,644	\$213,143
Expenditures During FY 22:	\$157,649	\$457,110	\$153,944
Per Capita Revenues:	\$278	\$103,095	\$569
Per Capita Expenditures:	\$232	\$81,863	\$420
Revenues over/under Expenditures:	\$31,014	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	279.83%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$441,149	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$650	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,011	\$0
Total Unreserved Funds:	\$0	\$42,817	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$229,488	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$211,661	\$167,739	\$177,205

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	\$554,073	\$33,399
Per Capita Debt:	\$0	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$478,554	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$705	\$124,305	\$1,284
Revenues During FY 22:	\$179,794	\$345,491	\$112,306
Expenditures During FY 22:	\$111,420	\$319,535	\$116,797
Per Capita Revenues:	\$265	\$19,154	\$321
Per Capita Expenses:	\$164	\$17,518	\$320
Operating Income (loss):	\$68,374	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	490.87%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$546,928	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$805	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Bentley Village		
Unit Code:	034/020/32	County:	Hancock
Fiscal Year End:	6/30/2022		
Accounting Method:	Cash		
Appropriation or Budget:	\$7,812		
Equalized Assessed Valuation:	\$511,283		
Population:	23		
Employees:			
	Full Time:		
	Part Time:		
	Salaries Paid:	\$	

Blended Component Units
Number Submitted = 1 Village of Bentley

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$65,770	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$2,860	\$52,950	\$839
Revenues During FY 22:	\$11,063	\$563,644	\$213,143
Expenditures During FY 22:	\$13,668	\$457,110	\$153,944
Per Capita Revenues:	\$481	\$103,095	\$569
Per Capita Expenditures:	\$594	\$81,863	\$420
Revenues over/under Expenditures:	(\$2,605)	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	462.14%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$63,165	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$2,746	\$66,251	\$1,001
 <u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$12,807	\$10,011	\$0
Total Unreserved Funds:	\$50,371	\$42,817	\$0
 <u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$0	\$167,739	\$177,205

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	\$554,073	\$33,399
Per Capita Debt:	\$0	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$0	\$124,305	\$1,284
Revenues During FY 22:	\$0	\$345,491	\$112,306
Expenditures During FY 22:	\$0	\$319,535	\$116,797
Per Capita Revenues:	\$0	\$19,154	\$321
Per Capita Expenses:	\$0	\$17,518	\$320
Operating Income (loss):	\$0	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	0.00%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$0	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$0	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Benton City		
Unit Code:	028/010/30	County:	Franklin
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$11,463,048		
Equalized Assessed Valuation:	\$62,344,184		
Population:	6,709		
Employees:			
Full Time:	46		
Part Time:	21		
Salaries Paid:	\$2,230,706		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$5,876,861	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$876	\$1,022	\$737
Revenues During FY 22:	\$7,925,404	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$5,341,797	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$1,181	\$1,174	\$952
Per Capita Expenditures:	\$796	\$967	\$782
Revenues over/under Expenditures:	\$2,583,607	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	158.38%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$8,460,468	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$1,261	\$1,237	\$917

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$17,366	\$0
Total Unreserved Funds:	\$0	\$13,093	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,502,341	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$1,886,822	(\$4,609,276)	\$682,749

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:	\$6,620,354	\$14,039,311	\$2,989,000
Per Capita Debt:	\$987	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$15,930,692	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$2,375	\$1,999	\$1,575
Revenues During FY 22:	\$2,880,987	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$2,324,886	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$429	\$648	\$456
Per Capita Expenses:	\$347	\$544	\$399
Operating Income (loss):	\$556,101	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	710.43%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$16,516,773	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$2,462	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Berkeley Village		
Unit Code:	016/045/32	County:	Cook
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$12,566,855		
Equalized Assessed Valuation:	\$123,758,747		
Population:	5,338		
Employees:			
Full Time:		34	
Part Time:		49	
Salaries Paid:		\$3,992,081	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$4,730,666	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$886	\$1,022	\$737
Revenues During FY 22:	\$9,274,284	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$7,424,726	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$1,737	\$1,174	\$952
Per Capita Expenditures:	\$1,391	\$967	\$782
Revenues over/under Expenditures:	\$1,849,558	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	88.63%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$6,580,224	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$1,233	\$1,237	\$917

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$17,366	\$0
Total Unreserved Funds:	\$0	\$13,093	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,752,672	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$7,482,305	(\$4,609,276)	\$682,749

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:	\$7,621,035	\$14,039,311	\$2,989,000
Per Capita Debt:	\$1,428	\$1,822	\$849
General Obligation Debt over EAV:	0.28%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$6,254,596	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$1,172	\$1,999	\$1,575
Revenues During FY 22:	\$2,520,483	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$2,183,649	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$472	\$648	\$456
Per Capita Expenses:	\$409	\$544	\$399
Operating Income (loss):	\$336,834	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	301.85%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$6,591,430	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$1,235	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Berlin Village		
Unit Code:	083/015/32	County:	Sangamon
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash		
Appropriation or Budget:	\$23,420		
Equalized Assessed Valuation:	\$1,574,660		
Population:	183		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$7,200		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$113,590	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$621	\$52,950	\$839
Revenues During FY 22:	\$58,770	\$563,644	\$213,143
Expenditures During FY 22:	\$17,369	\$457,110	\$153,944
Per Capita Revenues:	\$321	\$103,095	\$569
Per Capita Expenditures:	\$95	\$81,863	\$420
Revenues over/under Expenditures:	\$41,401	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	892.34%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$154,991	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$847	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,011	\$0
Total Unreserved Funds:	\$0	\$42,817	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$62,248	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$92,743	\$167,739	\$177,205

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	\$554,073	\$33,399
Per Capita Debt:	\$0	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$0	\$124,305	\$1,284
Revenues During FY 22:	\$0	\$345,491	\$112,306
Expenditures During FY 22:	\$0	\$319,535	\$116,797
Per Capita Revenues:	\$0	\$19,154	\$321
Per Capita Expenses:	\$0	\$17,518	\$320
Operating Income (loss):	\$0	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	0.00%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$0	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$0	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Berwyn City		
Unit Code:	016/050/30	County:	Cook
Fiscal Year End:	12/31/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$255,099,152		
Equalized Assessed Valuation:	\$796,885,732		
Population:	55,021		
Employees:			
Full Time:		418	
Part Time:		130	
Salaries Paid:		\$36,224,445	

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:	\$1,196,177	\$34,972,404	\$30,239,443
Per Capita Beginning Fund Balance:	\$22	\$748	\$712
Revenues During FY 22:	\$62,278,490	\$72,859,655	\$58,178,402
Expenditures During FY 22:	\$151,445,984	\$61,478,579	\$47,866,110
Per Capita Revenues:	\$1,132	\$1,441	\$1,484
Per Capita Expenditures:	\$2,753	\$1,214	\$1,238
Revenues over/under Expenditures:	(\$89,167,494)	\$11,381,080	\$9,077,164
Ratio of Fund Balance to Expenditures:	11.72%	81.39%	73.81%
Ending Fund Balance for FY 22:	\$17,751,240	\$43,663,747	\$34,356,837
Per Capita Ending Fund Balance:	\$323	\$904	\$915

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:	\$105,000,170	\$19,660,916	\$12,691,601
Total Unrestricted Net Assets:	(\$306,008,695)	(\$72,107,891)	(\$30,724,824)

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:	\$362,012,976	\$139,572,276	\$79,067,655
Per Capita Debt:	\$6,580	\$2,651	\$2,043
General Obligation Debt over EAV:	23.03%	20.99%	2.70%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$21,115,847	\$76,751,554	\$56,969,508
Per Capita Beginning Retained Earnings	\$384	\$1,532	\$1,230
Revenues During FY 22:	\$20,436,843	\$25,359,482	\$17,601,369
Expenditures During FY 22:	\$20,035,155	\$21,600,430	\$14,367,115
Per Capita Revenues:	\$371	\$495	\$394
Per Capita Expenses:	\$364	\$419	\$333
Operating Income (loss):	\$401,688	\$3,759,052	\$2,712,239
Ratio of Retained Earnings to Expenses:	110.12%	453.32%	429.72%
Ending Retained Earnings for FY 22:	\$22,062,343	\$80,939,609	\$57,687,802
Per Capita Ending Retained Earnings:	\$401	\$1,622	\$1,323

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Bethalto Village
Unit Code:	057/020/32
County:	Madison
Fiscal Year End:	4/30/2022
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$8,496,925
Equalized Assessed Valuation:	\$170,320,388
Population:	9,310
Employees:	
Full Time:	40
Part Time:	79
Salaries Paid:	\$3,513,130

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$4,523,437	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$486	\$1,022	\$737
Revenues During FY 22:	\$9,441,367	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$7,174,052	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$1,014	\$1,174	\$952
Per Capita Expenditures:	\$771	\$967	\$782
Revenues over/under Expenditures:	\$2,267,315	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	97.25%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$6,976,502	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$749	\$1,237	\$917

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$17,366	\$0
Total Unreserved Funds:	\$0	\$13,093	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,016,578	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	(\$3,308,598)	(\$4,609,276)	\$682,749

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:	\$5,190,256	\$14,039,311	\$2,989,000
Per Capita Debt:	\$557	\$1,822	\$849
General Obligation Debt over EAV:	0.64%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$7,888,164	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$847	\$1,999	\$1,575
Revenues During FY 22:	\$4,835,008	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$4,171,710	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$519	\$648	\$456
Per Capita Expenses:	\$448	\$544	\$399
Operating Income (loss):	\$663,298	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	204.99%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$8,551,462	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$919	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Bethany Village		
Unit Code:	070/015/32	County:	Moultrie
Fiscal Year End:	5/31/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$8,909,000		
Equalized Assessed Valuation:	\$11,364,554		
Population:	1,225		
Employees:			
Full Time:	7		
Part Time:	19		
Salaries Paid:	\$468,272		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$269,362	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$220	\$1,022	\$737
Revenues During FY 22:	\$729,019	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$450,071	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$595	\$1,174	\$952
Per Capita Expenditures:	\$367	\$967	\$782
Revenues over/under Expenditures:	\$278,948	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	121.83%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$548,310	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$448	\$1,237	\$917

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$17,366	\$0
Total Unreserved Funds:	\$0	\$13,093	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$590,168	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	(\$41,858)	(\$4,609,276)	\$682,749

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	\$14,039,311	\$2,989,000
Per Capita Debt:	\$0	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$3,517,030	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$2,871	\$1,999	\$1,575
Revenues During FY 22:	\$2,020,531	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$1,900,382	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$1,649	\$648	\$456
Per Capita Expenses:	\$1,551	\$544	\$399
Operating Income (loss):	\$120,149	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	191.39%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$3,637,179	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$2,969	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Big Rock Village		
Unit Code:	045/010/32	County:	Kane
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$937,991		
Equalized Assessed Valuation:	\$36,689,875		
Population:	1,200		
Employees:			
Full Time:			
Part Time:	15		
Salaries Paid:	\$75,314		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$1,041,662	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$868	\$1,022	\$737
Revenues During FY 22:	\$579,805	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$503,367	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$483	\$1,174	\$952
Per Capita Expenditures:	\$419	\$967	\$782
Revenues over/under Expenditures:	\$76,438	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	222.12%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$1,118,100	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$932	\$1,237	\$917

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$17,366	\$0
Total Unreserved Funds:	\$0	\$13,093	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$142,117	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$975,983	(\$4,609,276)	\$682,749

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:	\$1,193,435	\$14,039,311	\$2,989,000
Per Capita Debt:	\$995	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$3,342,972	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$2,786	\$1,999	\$1,575
Revenues During FY 22:	\$224,857	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$194,671	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$187	\$648	\$456
Per Capita Expenses:	\$162	\$544	\$399
Operating Income (loss):	\$30,186	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	1,732.75%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$3,373,158	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$2,811	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Biggsville Village		
Unit Code:	036/010/32	County:	Henderson
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$246,615		
Equalized Assessed Valuation:	\$3,543,002		
Population:	286		
Employees:			
	Full Time:		
	Part Time:	10	
	Salaries Paid:	\$19,541	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$285,385	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$998	\$52,950	\$839
Revenues During FY 22:	\$140,991	\$563,644	\$213,143
Expenditures During FY 22:	\$62,282	\$457,110	\$153,944
Per Capita Revenues:	\$493	\$103,095	\$569
Per Capita Expenditures:	\$218	\$81,863	\$420
Revenues over/under Expenditures:	\$78,709	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	584.75%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$364,194	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,273	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,011	\$0
Total Unreserved Funds:	\$0	\$42,817	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$194,885	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$169,309	\$167,739	\$177,205

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:	\$715,000	\$554,073	\$33,399
Per Capita Debt:	\$2,500	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$2,154,382	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$7,533	\$124,305	\$1,284
Revenues During FY 22:	\$145,882	\$345,491	\$112,306
Expenditures During FY 22:	\$222,362	\$319,535	\$116,797
Per Capita Revenues:	\$510	\$19,154	\$321
Per Capita Expenses:	\$777	\$17,518	\$320
Operating Income (loss):	(\$76,480)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	934.42%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$2,077,802	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$7,265	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Bingham Village		
Unit Code:	026/010/32	County:	Fayette
Fiscal Year End:	3/31/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$31,697		
Equalized Assessed Valuation:	\$245,800		
Population:	84		
Employees:			
Full Time:			
Part Time:	7		
Salaries Paid:	\$3,510		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$49,735	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$592	\$52,950	\$839
Revenues During FY 22:	\$38,686	\$563,644	\$213,143
Expenditures During FY 22:	\$21,418	\$457,110	\$153,944
Per Capita Revenues:	\$461	\$103,095	\$569
Per Capita Expenditures:	\$255	\$81,863	\$420
Revenues over/under Expenditures:	\$17,268	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	312.84%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$67,004	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$798	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,011	\$0
Total Unreserved Funds:	\$0	\$42,817	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$41,250	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$25,754	\$167,739	\$177,205

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	\$554,073	\$33,399
Per Capita Debt:	\$0	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$0	\$124,305	\$1,284
Revenues During FY 22:	\$0	\$345,491	\$112,306
Expenditures During FY 22:	\$0	\$319,535	\$116,797
Per Capita Revenues:	\$0	\$19,154	\$321
Per Capita Expenses:	\$0	\$17,518	\$320
Operating Income (loss):	\$0	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	0.00%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$0	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$0	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Bishop Hill Village		
Unit Code:	037/030/32	County:	Henry
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$477,040		
Equalized Assessed Valuation:	\$1,533,556		
Population:	113		
Employees:			
Full Time:			
Part Time:	12		
Salaries Paid:	\$22,119		

Blended Component Units

Number Submitted = 1
Cemetery Association

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$495,728	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$4,387	\$52,950	\$839
Revenues During FY 22:	\$83,710	\$563,644	\$213,143
Expenditures During FY 22:	\$105,919	\$457,110	\$153,944
Per Capita Revenues:	\$741	\$103,095	\$569
Per Capita Expenditures:	\$937	\$81,863	\$420
Revenues over/under Expenditures:	(\$22,209)	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	446.59%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$473,019	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$4,186	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,011	\$0
Total Unreserved Funds:	\$0	\$42,817	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,902	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$469,618	\$167,739	\$177,205

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:	\$585,000	\$554,073	\$33,399
Per Capita Debt:	\$5,177	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$1,651,185	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$14,612	\$124,305	\$1,284
Revenues During FY 22:	\$69,340	\$345,491	\$112,306
Expenditures During FY 22:	\$51,085	\$319,535	\$116,797
Per Capita Revenues:	\$614	\$19,154	\$321
Per Capita Expenses:	\$452	\$17,518	\$320
Operating Income (loss):	\$18,255	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	3,267.97%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$1,669,440	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$14,774	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Bloomington Village		
Unit Code:	022/020/32	County:	Dupage
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$45,496,340		
Equalized Assessed Valuation:	\$955,207,220		
Population:	22,386		
Employees:			
Full Time:	119		
Part Time:	31		
Salaries Paid:	\$10,165,915		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$19,767,304	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$883	\$1,022	\$737
Revenues During FY 22:	\$25,740,428	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$20,568,872	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$1,150	\$1,174	\$952
Per Capita Expenditures:	\$919	\$967	\$782
Revenues over/under Expenditures:	\$5,171,556	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	115.24%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$23,704,596	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$1,059	\$1,237	\$917

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$17,366	\$0
Total Unreserved Funds:	\$0	\$13,093	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,547,548	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	(\$15,784,658)	(\$4,609,276)	\$682,749

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:	\$25,203,677	\$14,039,311	\$2,989,000
Per Capita Debt:	\$1,126	\$1,822	\$849
General Obligation Debt over EAV:	1.40%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$45,476,413	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$2,031	\$1,999	\$1,575
Revenues During FY 22:	\$10,444,805	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$10,706,339	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$467	\$648	\$456
Per Capita Expenses:	\$478	\$544	\$399
Operating Income (loss):	(\$261,534)	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	432.86%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$46,343,879	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$2,070	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Bloomington City		
Unit Code:	064/025/30	County:	McLean
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$252,175,424		
Equalized Assessed Valuation:	\$1,926,553,423		
Population:	77,132		
Employees:			
Full Time:	645		
Part Time:	363		
Salaries Paid:	\$59,941,942		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$63,589,233	\$34,972,404	\$30,239,443
Per Capita Beginning Fund Balance:	\$824	\$748	\$712
Revenues During FY 22:	\$137,631,118	\$72,859,655	\$58,178,402
Expenditures During FY 22:	\$112,055,419	\$61,478,579	\$47,866,110
Per Capita Revenues:	\$1,784	\$1,441	\$1,484
Per Capita Expenditures:	\$1,453	\$1,214	\$1,238
Revenues over/under Expenditures:	\$25,575,699	\$11,381,080	\$9,077,164
Ratio of Fund Balance to Expenditures:	67.22%	81.39%	73.81%
Ending Fund Balance for FY 22:	\$75,323,996	\$43,663,747	\$34,356,837
Per Capita Ending Fund Balance:	\$977	\$904	\$915

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:	\$52,728,569	\$19,660,916	\$12,691,601
Total Unrestricted Net Assets:	(\$114,242,277)	(\$72,107,891)	(\$30,724,824)

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:	\$209,218,992	\$139,572,276	\$79,067,655
Per Capita Debt:	\$2,712	\$2,651	\$2,043
General Obligation Debt over EAV:	1.98%	20.99%	2.70%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$206,794,887	\$76,751,554	\$56,969,508
Per Capita Beginning Retained Earnings	\$2,681	\$1,532	\$1,230
Revenues During FY 22:	\$41,242,909	\$25,359,482	\$17,601,369
Expenditures During FY 22:	\$33,445,777	\$21,600,430	\$14,367,115
Per Capita Revenues:	\$535	\$495	\$394
Per Capita Expenses:	\$434	\$419	\$333
Operating Income (loss):	\$7,797,132	\$3,759,052	\$2,712,239
Ratio of Retained Earnings to Expenses:	631.17%	453.32%	429.72%
Ending Retained Earnings for FY 22:	\$211,101,158	\$80,939,609	\$57,687,802
Per Capita Ending Retained Earnings:	\$2,737	\$1,622	\$1,323

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Blue Mound Village		
Unit Code:	055/015/32	County:	Macon
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,111,910		
Equalized Assessed Valuation:	\$11,536,074		
Population:	1,160		
Employees:			
Full Time:	5		
Part Time:	10		
Salaries Paid:	\$294,434		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$739,293	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$637	\$1,022	\$737
Revenues During FY 22:	\$744,933	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$577,275	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$642	\$1,174	\$952
Per Capita Expenditures:	\$498	\$967	\$782
Revenues over/under Expenditures:	\$167,658	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	157.11%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$906,951	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$782	\$1,237	\$917

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$17,366	\$0
Total Unreserved Funds:	\$0	\$13,093	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$281,664	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$463,613	(\$4,609,276)	\$682,749

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:	\$464,722	\$14,039,311	\$2,989,000
Per Capita Debt:	\$401	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$637,628	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$550	\$1,999	\$1,575
Revenues During FY 22:	\$303,258	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$351,289	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$261	\$648	\$456
Per Capita Expenses:	\$303	\$544	\$399
Operating Income (loss):	(\$48,031)	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	167.84%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$589,597	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$508	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Bluffs Village		
Unit Code:	085/015/32	County:	Scott
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$605,000		
Equalized Assessed Valuation:	\$5,200,087		
Population:	598		
Employees:			
Full Time:	3		
Part Time:	20		
Salaries Paid:	\$177,937		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$424,413	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$710	\$52,950	\$839
Revenues During FY 22:	\$446,593	\$563,644	\$213,143
Expenditures During FY 22:	\$286,830	\$457,110	\$153,944
Per Capita Revenues:	\$747	\$103,095	\$569
Per Capita Expenditures:	\$480	\$81,863	\$420
Revenues over/under Expenditures:	\$159,763	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	211.27%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$605,992	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,013	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,011	\$0
Total Unreserved Funds:	\$0	\$42,817	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$207,814	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$470,452	\$167,739	\$177,205

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:	\$18,579	\$554,073	\$33,399
Per Capita Debt:	\$31	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$787,147	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$1,316	\$124,305	\$1,284
Revenues During FY 22:	\$230,638	\$345,491	\$112,306
Expenditures During FY 22:	\$218,262	\$319,535	\$116,797
Per Capita Revenues:	\$386	\$19,154	\$321
Per Capita Expenses:	\$365	\$17,518	\$320
Operating Income (loss):	\$12,376	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	376.15%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$820,991	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$1,373	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Bluford Village		
Unit Code:	041/015/32	County:	Jefferson
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,602,492		
Equalized Assessed Valuation:	\$4,853,225		
Population:	662		
Employees:			
Full Time:	6		
Part Time:	7		
Salaries Paid:	\$235,760		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$662,217	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$1,000	\$52,950	\$839
Revenues During FY 22:	\$271,752	\$563,644	\$213,143
Expenditures During FY 22:	\$119,507	\$457,110	\$153,944
Per Capita Revenues:	\$411	\$103,095	\$569
Per Capita Expenditures:	\$181	\$81,863	\$420
Revenues over/under Expenditures:	\$152,245	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	702.44%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$839,462	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,268	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,011	\$0
Total Unreserved Funds:	\$0	\$42,817	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$107,072	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$678,354	\$167,739	\$177,205

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	\$554,073	\$33,399
Per Capita Debt:	\$0	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$3,411,130	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$5,153	\$124,305	\$1,284
Revenues During FY 22:	\$817,277	\$345,491	\$112,306
Expenditures During FY 22:	\$839,268	\$319,535	\$116,797
Per Capita Revenues:	\$1,235	\$19,154	\$321
Per Capita Expenses:	\$1,268	\$17,518	\$320
Operating Income (loss):	(\$21,991)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	406.27%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$3,409,659	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$5,151	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Bolingbrook Village		
Unit Code:	099/015/32	County:	Will
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$161,824,279		
Equalized Assessed Valuation:	\$2,441,738,087		
Population:	76,000		
Employees:			
Full Time:		360	
Part Time:		26	
Salaries Paid:		\$36,420,271	

Blended Component Units
Number Submitted = 2
Fire Pension
Police Pension

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$103,183,069	\$34,972,404	\$30,239,443
Per Capita Beginning Fund Balance:	\$1,358	\$748	\$712
Revenues During FY 22:	\$116,342,175	\$72,859,655	\$58,178,402
Expenditures During FY 22:	\$82,710,997	\$61,478,579	\$47,866,110
Per Capita Revenues:	\$1,531	\$1,441	\$1,484
Per Capita Expenditures:	\$1,088	\$1,214	\$1,238
Revenues over/under Expenditures:	\$33,631,178	\$11,381,080	\$9,077,164
Ratio of Fund Balance to Expenditures:	160.27%	81.39%	73.81%
Ending Fund Balance for FY 22:	\$132,564,858	\$43,663,747	\$34,356,837
Per Capita Ending Fund Balance:	\$1,744	\$904	\$915
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$26,074,202	\$19,660,916	\$12,691,601
Total Unrestricted Net Assets:	(\$103,806,684)	(\$72,107,891)	(\$30,724,824)

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:	\$240,989,594	\$139,572,276	\$79,067,655
Per Capita Debt:	\$3,171	\$2,651	\$2,043
General Obligation Debt over EAV:	9.39%	20.99%	2.70%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$177,381,078	\$76,751,554	\$56,969,508
Per Capita Beginning Retained Earnings	\$2,334	\$1,532	\$1,230
Revenues During FY 22:	\$17,986,988	\$25,359,482	\$17,601,369
Expenditures During FY 22:	\$17,611,514	\$21,600,430	\$14,367,115
Per Capita Revenues:	\$237	\$495	\$394
Per Capita Expenses:	\$232	\$419	\$333
Operating Income (loss):	\$375,474	\$3,759,052	\$2,712,239
Ratio of Retained Earnings to Expenses:	1,009.32%	453.32%	429.72%
Ending Retained Earnings for FY 22:	\$177,756,552	\$80,939,609	\$57,687,802
Per Capita Ending Retained Earnings:	\$2,339	\$1,622	\$1,323

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Bondville Village		
Unit Code:	010/010/32	County:	Champaign
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$553,000		
Equalized Assessed Valuation:	\$7,072,694		
Population:	388		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$683,933	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$1,763	\$52,950	\$839
Revenues During FY 22:	\$152,656	\$563,644	\$213,143
Expenditures During FY 22:	\$49,140	\$457,110	\$153,944
Per Capita Revenues:	\$393	\$103,095	\$569
Per Capita Expenditures:	\$127	\$81,863	\$420
Revenues over/under Expenditures:	\$103,516	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	1,602.46%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$787,449	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$2,030	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,011	\$0
Total Unreserved Funds:	\$0	\$42,817	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$354,591	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$434,625	\$167,739	\$177,205

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:	\$2,243,706	\$554,073	\$33,399
Per Capita Debt:	\$5,783	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$4,131,103	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$10,647	\$124,305	\$1,284
Revenues During FY 22:	\$105,335	\$345,491	\$112,306
Expenditures During FY 22:	\$199,119	\$319,535	\$116,797
Per Capita Revenues:	\$271	\$19,154	\$321
Per Capita Expenses:	\$513	\$17,518	\$320
Operating Income (loss):	(\$93,784)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	2,027.59%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$4,037,319	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$10,405	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Bone Gap Village		
Unit Code:	024/015/32	County:	Edwards
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$186,093		
Equalized Assessed Valuation:	\$792,714		
Population:	151		
Employees:			
Full Time:			
Part Time:	2		
Salaries Paid:	\$23,634		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$42,562	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$282	\$52,950	\$839
Revenues During FY 22:	\$98,151	\$563,644	\$213,143
Expenditures During FY 22:	\$133,618	\$457,110	\$153,944
Per Capita Revenues:	\$650	\$103,095	\$569
Per Capita Expenditures:	\$885	\$81,863	\$420
Revenues over/under Expenditures:	(\$35,467)	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	37.46%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$50,048	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$331	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,011	\$0
Total Unreserved Funds:	\$0	\$42,817	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$38,283	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$11,765	\$167,739	\$177,205

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:	\$253,125	\$554,073	\$33,399
Per Capita Debt:	\$1,676	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$210,795	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$1,396	\$124,305	\$1,284
Revenues During FY 22:	\$61,629	\$345,491	\$112,306
Expenditures During FY 22:	\$43,882	\$319,535	\$116,797
Per Capita Revenues:	\$408	\$19,154	\$321
Per Capita Expenses:	\$291	\$17,518	\$320
Operating Income (loss):	\$17,747	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	508.47%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$223,128	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$1,478	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Bonfield Village		
Unit Code:	046/015/32	County:	Kankakee
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$138,891		
Equalized Assessed Valuation:	\$6,579,425		
Population:	356		
Employees:			
Full Time:			
Part Time:	2		
Salaries Paid:	\$12,300		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$194,100	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$545	\$52,950	\$839
Revenues During FY 22:	\$163,458	\$563,644	\$213,143
Expenditures During FY 22:	\$134,496	\$457,110	\$153,944
Per Capita Revenues:	\$459	\$103,095	\$569
Per Capita Expenditures:	\$378	\$81,863	\$420
Revenues over/under Expenditures:	\$28,962	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	165.85%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$223,062	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$627	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$42,928	\$10,011	\$0
Total Unreserved Funds:	\$180,134	\$42,817	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$0	\$167,739	\$177,205

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	\$554,073	\$33,399
Per Capita Debt:	\$0	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$28,003	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$79	\$124,305	\$1,284
Revenues During FY 22:	\$4,710	\$345,491	\$112,306
Expenditures During FY 22:	\$4,395	\$319,535	\$116,797
Per Capita Revenues:	\$13	\$19,154	\$321
Per Capita Expenses:	\$12	\$17,518	\$320
Operating Income (loss):	\$315	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	644.32%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$28,318	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$80	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Bonnie Village		
Unit Code:	041/020/32	County:	Jefferson
Fiscal Year End:	7/31/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$177,850		
Equalized Assessed Valuation:	\$3,061,352		
Population:	374		
Employees:			
Full Time:	2		
Part Time:	12		
Salaries Paid:	\$92,425		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$175,300	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$469	\$52,950	\$839
Revenues During FY 22:	\$148,940	\$563,644	\$213,143
Expenditures During FY 22:	\$158,462	\$457,110	\$153,944
Per Capita Revenues:	\$398	\$103,095	\$569
Per Capita Expenditures:	\$424	\$81,863	\$420
Revenues over/under Expenditures:	(\$9,522)	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	62.36%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$98,816	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$264	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,011	\$0
Total Unreserved Funds:	\$0	\$42,817	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$79,974	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$29,053	\$167,739	\$177,205

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	\$554,073	\$33,399
Per Capita Debt:	\$0	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$319,645	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$855	\$124,305	\$1,284
Revenues During FY 22:	\$164,367	\$345,491	\$112,306
Expenditures During FY 22:	\$214,709	\$319,535	\$116,797
Per Capita Revenues:	\$439	\$19,154	\$321
Per Capita Expenses:	\$574	\$17,518	\$320
Operating Income (loss):	(\$50,342)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	156.61%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$336,265	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$899	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Bourbonnais Village		
Unit Code:	046/020/32	County:	Kankakee
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$23,586,511		
Equalized Assessed Valuation:	\$400,001,502		
Population:	18,164		
Employees:			
Full Time:	59		
Part Time:	3		
Salaries Paid:	\$5,254,160		

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:	\$2,804,542	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$154	\$1,022	\$737
Revenues During FY 22:	\$12,883,603	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$32,193,106	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$709	\$1,174	\$952
Per Capita Expenditures:	\$1,772	\$967	\$782
Revenues over/under Expenditures:	(\$19,309,503)	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	55.84%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$17,975,261	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$990	\$1,237	\$917

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$17,366	\$0
Total Unreserved Funds:	\$0	\$13,093	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,455,674	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$5,170,439	(\$4,609,276)	\$682,749

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:	\$10,591,199	\$14,039,311	\$2,989,000
Per Capita Debt:	\$583	\$1,822	\$849
General Obligation Debt over EAV:	2.09%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$17,247,930	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$950	\$1,999	\$1,575
Revenues During FY 22:	\$10,764,923	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$4,174,460	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$593	\$648	\$456
Per Capita Expenses:	\$230	\$544	\$399
Operating Income (loss):	\$6,590,463	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	195.79%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$8,173,062	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$450	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Braceville Village		
Unit Code:	032/010/32	County:	Grundy
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,819,021		
Equalized Assessed Valuation:	\$14,222,272		
Population:	760		
Employees:			
Full Time:	2		
Part Time:	15		
Salaries Paid:	\$137,067		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$281,347	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$370	\$52,950	\$839
Revenues During FY 22:	\$569,279	\$563,644	\$213,143
Expenditures During FY 22:	\$432,790	\$457,110	\$153,944
Per Capita Revenues:	\$749	\$103,095	\$569
Per Capita Expenditures:	\$569	\$81,863	\$420
Revenues over/under Expenditures:	\$136,489	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	96.54%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$417,836	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$550	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,011	\$0
Total Unreserved Funds:	\$0	\$42,817	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$71,395	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$346,441	\$167,739	\$177,205

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:	\$89,000	\$554,073	\$33,399
Per Capita Debt:	\$117	\$70,776	\$97
General Obligation Debt over EAV:	0.63%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$884,190	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$1,163	\$124,305	\$1,284
Revenues During FY 22:	\$301,261	\$345,491	\$112,306
Expenditures During FY 22:	\$236,002	\$319,535	\$116,797
Per Capita Revenues:	\$396	\$19,154	\$321
Per Capita Expenses:	\$311	\$17,518	\$320
Operating Income (loss):	\$65,259	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	402.31%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$949,449	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$1,249	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Bradford Village		
Unit Code:	087/010/32	County:	Stark
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$938,810		
Equalized Assessed Valuation:	\$4,137,348		
Population:	768		
Employees:			
Full Time:	3		
Part Time:	22		
Salaries Paid:	\$213,529		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$318,140	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$414	\$52,950	\$839
Revenues During FY 22:	\$710,492	\$563,644	\$213,143
Expenditures During FY 22:	\$533,530	\$457,110	\$153,944
Per Capita Revenues:	\$925	\$103,095	\$569
Per Capita Expenditures:	\$695	\$81,863	\$420
Revenues over/under Expenditures:	\$176,962	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	92.33%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$492,602	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$641	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,011	\$0
Total Unreserved Funds:	\$0	\$42,817	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$271,395	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$221,207	\$167,739	\$177,205

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:	\$89,263	\$554,073	\$33,399
Per Capita Debt:	\$116	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$1,360,553	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$1,772	\$124,305	\$1,284
Revenues During FY 22:	\$346,949	\$345,491	\$112,306
Expenditures During FY 22:	\$447,949	\$319,535	\$116,797
Per Capita Revenues:	\$452	\$19,154	\$321
Per Capita Expenses:	\$583	\$17,518	\$320
Operating Income (loss):	(\$101,000)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	281.74%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$1,262,053	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$1,643	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Bradley Village		
Unit Code:	046/025/32	County:	Kankakee
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$22,978,889		
Equalized Assessed Valuation:	\$319,824,016		
Population:	15,039		
Employees:			
Full Time:	73		
Part Time:	19		
Salaries Paid:	\$6,780,525		

Blended Component Units
Number Submitted = 2
Firefighters' Pension
Police Pension

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$12,970,710	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$862	\$1,022	\$737
Revenues During FY 22:	\$24,712,950	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$16,032,788	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$1,643	\$1,174	\$952
Per Capita Expenditures:	\$1,066	\$967	\$782
Revenues over/under Expenditures:	\$8,680,162	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	115.11%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$18,455,669	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$1,227	\$1,237	\$917
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$17,366	\$0
Total Unreserved Funds:	\$0	\$13,093	\$0
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,069,037	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	(\$23,513,312)	(\$4,609,276)	\$682,749

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:	\$35,940,068	\$14,039,311	\$2,989,000
Per Capita Debt:	\$2,390	\$1,822	\$849
General Obligation Debt over EAV:	4.51%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$1,784,737	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$119	\$1,999	\$1,575
Revenues During FY 22:	\$3,025,125	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$2,316,927	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$201	\$648	\$456
Per Capita Expenses:	\$154	\$544	\$399
Operating Income (loss):	\$708,198	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	107.60%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$2,492,935	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$166	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Braidwood City		
Unit Code:	099/020/30	County:	Will
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$7,945,163		
Equalized Assessed Valuation:	\$134,146,390		
Population:	6,182		
Employees:			
Full Time:	27		
Part Time:	19		
Salaries Paid:	\$2,320,672		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	(\$2,413,891)	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	(\$390)	\$1,022	\$737
Revenues During FY 22:	\$5,800,341	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$4,204,404	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$938	\$1,174	\$952
Per Capita Expenditures:	\$680	\$967	\$782
Revenues over/under Expenditures:	\$1,595,937	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	105.09%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$4,418,215	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$715	\$1,237	\$917

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$17,366	\$0
Total Unreserved Funds:	\$0	\$13,093	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,503,567	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	(\$1,641,988)	(\$4,609,276)	\$682,749

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:	\$10,464,351	\$14,039,311	\$2,989,000
Per Capita Debt:	\$1,693	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$29,451,126	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$4,764	\$1,999	\$1,575
Revenues During FY 22:	\$3,304,557	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$3,381,912	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$535	\$648	\$456
Per Capita Expenses:	\$547	\$544	\$399
Operating Income (loss):	(\$77,355)	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	713.96%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$24,145,602	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$3,906	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Breese City		
Unit Code:	014/030/30	County:	Clinton
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$26,112,700		
Equalized Assessed Valuation:	\$110,354,685		
Population:	4,641		
Employees:			
Full Time:	45		
Part Time:	65		
Salaries Paid:	\$3,307,937		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$2,121,301	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$457	\$1,022	\$737
Revenues During FY 22:	\$7,766,472	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$6,970,313	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$1,673	\$1,174	\$952
Per Capita Expenditures:	\$1,502	\$967	\$782
Revenues over/under Expenditures:	\$796,159	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	43.65%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$3,042,464	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$656	\$1,237	\$917

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$17,366	\$0
Total Unreserved Funds:	\$0	\$13,093	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,242,442	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	(\$199,978)	(\$4,609,276)	\$682,749

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:	\$3,648,537	\$14,039,311	\$2,989,000
Per Capita Debt:	\$786	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$17,342,809	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$3,737	\$1,999	\$1,575
Revenues During FY 22:	\$9,227,964	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$8,145,858	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$1,988	\$648	\$456
Per Capita Expenses:	\$1,755	\$544	\$399
Operating Income (loss):	\$1,082,106	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	224.65%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$18,299,911	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$3,943	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Bridgeport City		
Unit Code:	051/015/30	County:	Lawrence
Fiscal Year End:	3/31/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,140,219		
Equalized Assessed Valuation:	\$11,055,408		
Population:	1,800		
Employees:			
Full Time:	8		
Part Time:	5		
Salaries Paid:	\$412,175		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$783,248	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$435	\$1,022	\$737
Revenues During FY 22:	\$1,117,002	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$758,120	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$621	\$1,174	\$952
Per Capita Expenditures:	\$421	\$967	\$782
Revenues over/under Expenditures:	\$358,882	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	148.15%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$1,123,188	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$624	\$1,237	\$917

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$17,366	\$0
Total Unreserved Funds:	\$0	\$13,093	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$220,172	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$903,016	(\$4,609,276)	\$682,749

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:	\$2,092,818	\$14,039,311	\$2,989,000
Per Capita Debt:	\$1,163	\$1,822	\$849
General Obligation Debt over EAV:	1.95%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$2,628,724	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$1,460	\$1,999	\$1,575
Revenues During FY 22:	\$979,705	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$629,952	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$544	\$648	\$456
Per Capita Expenses:	\$350	\$544	\$399
Operating Income (loss):	\$349,753	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	475.82%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$2,997,417	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$1,665	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Brighton Village		
Unit Code:	056/015/32	County:	Macoupin
Fiscal Year End:	6/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,729,282		
Equalized Assessed Valuation:	\$31,302,279		
Population:	2,185		
Employees:			
Full Time:	24		
Part Time:			
Salaries Paid:	\$653,791		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$1,430,016	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$654	\$1,022	\$737
Revenues During FY 22:	\$1,664,689	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$1,266,648	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$762	\$1,174	\$952
Per Capita Expenditures:	\$580	\$967	\$782
Revenues over/under Expenditures:	\$398,041	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	144.50%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$1,830,327	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$838	\$1,237	\$917

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$17,366	\$0
Total Unreserved Funds:	\$0	\$13,093	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,063,508	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$794,634	(\$4,609,276)	\$682,749

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:	\$2,455,092	\$14,039,311	\$2,989,000
Per Capita Debt:	\$1,124	\$1,822	\$849
General Obligation Debt over EAV:	0.66%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$7,391,843	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$3,383	\$1,999	\$1,575
Revenues During FY 22:	\$1,428,469	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$1,671,033	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$654	\$648	\$456
Per Capita Expenses:	\$765	\$544	\$399
Operating Income (loss):	(\$242,564)	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	427.70%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$7,147,009	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$3,271	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Brimfield Village		
Unit Code:	072/020/32	County:	Peoria
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,753,350		
Equalized Assessed Valuation:	\$13,594,559		
Population:	807		
Employees:			
Full Time:	2		
Part Time:	12		
Salaries Paid:	\$159,421		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$375,679	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$466	\$52,950	\$839
Revenues During FY 22:	\$551,372	\$563,644	\$213,143
Expenditures During FY 22:	\$312,208	\$457,110	\$153,944
Per Capita Revenues:	\$683	\$103,095	\$569
Per Capita Expenditures:	\$387	\$81,863	\$420
Revenues over/under Expenditures:	\$239,164	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	196.93%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$614,843	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$762	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,011	\$0
Total Unreserved Funds:	\$0	\$42,817	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$142,878	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$471,965	\$167,739	\$177,205

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:	\$246,146	\$554,073	\$33,399
Per Capita Debt:	\$305	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$429,355	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$532	\$124,305	\$1,284
Revenues During FY 22:	\$650,056	\$345,491	\$112,306
Expenditures During FY 22:	\$268,910	\$319,535	\$116,797
Per Capita Revenues:	\$806	\$19,154	\$321
Per Capita Expenses:	\$333	\$17,518	\$320
Operating Income (loss):	\$381,146	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	301.40%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$810,501	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$1,004	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Broadlands Village		
Unit Code:	010/015/32	County:	Champaign
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$213,330		
Equalized Assessed Valuation:	\$4,526,004		
Population:	310		
Employees:			
	Full Time:		
	Part Time:	13	
	Salaries Paid:	\$25,610	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$144,821	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$467	\$52,950	\$839
Revenues During FY 22:	\$142,901	\$563,644	\$213,143
Expenditures During FY 22:	\$84,797	\$457,110	\$153,944
Per Capita Revenues:	\$461	\$103,095	\$569
Per Capita Expenditures:	\$274	\$81,863	\$420
Revenues over/under Expenditures:	\$58,104	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	239.31%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$202,925	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$655	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,011	\$0
Total Unreserved Funds:	\$0	\$42,817	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$62,599	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$140,326	\$167,739	\$177,205

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:	\$375,000	\$554,073	\$33,399
Per Capita Debt:	\$1,210	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	(\$118,104)	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	(\$381)	\$124,305	\$1,284
Revenues During FY 22:	\$129,526	\$345,491	\$112,306
Expenditures During FY 22:	\$127,412	\$319,535	\$116,797
Per Capita Revenues:	\$418	\$19,154	\$321
Per Capita Expenses:	\$411	\$17,518	\$320
Operating Income (loss):	\$2,114	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	(91.04%)	411.24%	347.81%
Ending Retained Earnings for FY 22:	(\$115,990)	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	(\$374)	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Broadwell Village		
Unit Code:	054/015/32	County:	Logan
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,123,900		
Equalized Assessed Valuation:	\$1,760,098		
Population:	148		
Employees:			
	Full Time:		
	Part Time:	10	
	Salaries Paid:	\$21,104	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$227,536	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$1,537	\$52,950	\$839
Revenues During FY 22:	\$70,083	\$563,644	\$213,143
Expenditures During FY 22:	\$36,380	\$457,110	\$153,944
Per Capita Revenues:	\$474	\$103,095	\$569
Per Capita Expenditures:	\$246	\$81,863	\$420
Revenues over/under Expenditures:	\$33,703	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	718.08%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$261,239	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,765	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,011	\$0
Total Unreserved Funds:	\$0	\$42,817	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$220,533	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$40,706	\$167,739	\$177,205

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	\$554,073	\$33,399
Per Capita Debt:	\$0	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$254,189	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$1,717	\$124,305	\$1,284
Revenues During FY 22:	\$48,722	\$345,491	\$112,306
Expenditures During FY 22:	\$49,597	\$319,535	\$116,797
Per Capita Revenues:	\$329	\$19,154	\$321
Per Capita Expenses:	\$335	\$17,518	\$320
Operating Income (loss):	(\$875)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	510.74%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$253,314	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$1,712	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Brocton Village		
Unit Code:	023/010/32	County:	Edgar
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1		
Equalized Assessed Valuation:	\$1,329,130		
Population:	273		
Employees:			
Full Time:			
Part Time:	18		
Salaries Paid:	\$34,484		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$69,961	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$256	\$52,950	\$839
Revenues During FY 22:	\$114,026	\$563,644	\$213,143
Expenditures During FY 22:	\$74,515	\$457,110	\$153,944
Per Capita Revenues:	\$418	\$103,095	\$569
Per Capita Expenditures:	\$273	\$81,863	\$420
Revenues over/under Expenditures:	\$39,511	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	146.91%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$109,472	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$401	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,011	\$0
Total Unreserved Funds:	\$0	\$42,817	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$64,963	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$44,509	\$167,739	\$177,205

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:	\$321,043	\$554,073	\$33,399
Per Capita Debt:	\$1,176	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$561,164	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$2,056	\$124,305	\$1,284
Revenues During FY 22:	\$104,480	\$345,491	\$112,306
Expenditures During FY 22:	\$80,730	\$319,535	\$116,797
Per Capita Revenues:	\$383	\$19,154	\$321
Per Capita Expenses:	\$296	\$17,518	\$320
Operating Income (loss):	\$23,750	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	724.53%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$584,914	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$2,143	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Brookfield Village		
Unit Code:	016/070/32	County:	Cook
Fiscal Year End:	12/31/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$51,491,049		
Equalized Assessed Valuation:	\$423,932,195		
Population:	19,517		
Employees:			
	Full Time:	93	
	Part Time:	137	
	Salaries Paid:	\$9,955,299	

Blended Component Units
Number Submitted = 2
Firefighters' Pension
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$6,519,780	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$334	\$1,022	\$737
Revenues During FY 22:	\$25,136,098	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$20,087,234	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$1,288	\$1,174	\$952
Per Capita Expenditures:	\$1,029	\$967	\$782
Revenues over/under Expenditures:	\$5,048,864	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	40.74%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$8,184,174	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$419	\$1,237	\$917

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$17,366	\$0
Total Unreserved Funds:	\$0	\$13,093	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,986,653	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	(\$28,044,666)	(\$4,609,276)	\$682,749

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:	\$58,193,273	\$14,039,311	\$2,989,000
Per Capita Debt:	\$2,982	\$1,822	\$849
General Obligation Debt over EAV:	3.15%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$25,043,802	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$1,283	\$1,999	\$1,575
Revenues During FY 22:	\$11,319,997	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$9,641,191	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$580	\$648	\$456
Per Capita Expenses:	\$494	\$544	\$399
Operating Income (loss):	\$1,678,806	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	277.17%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$26,722,608	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$1,369	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Brookport City		
Unit Code:	061/010/30	County:	Massac
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$5,342,866		
Equalized Assessed Valuation:	\$2,540,311		
Population:	711		
Employees:			
Full Time:	6		
Part Time:	9		
Salaries Paid:	\$208,490		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$505,882	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$712	\$52,950	\$839
Revenues During FY 22:	\$982,041	\$563,644	\$213,143
Expenditures During FY 22:	\$1,029,009	\$457,110	\$153,944
Per Capita Revenues:	\$1,381	\$103,095	\$569
Per Capita Expenditures:	\$1,447	\$81,863	\$420
Revenues over/under Expenditures:	(\$46,968)	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	47.71%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$490,914	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$690	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,011	\$0
Total Unreserved Funds:	\$0	\$42,817	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$360,017	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$130,896	\$167,739	\$177,205

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:	\$2,627,106	\$554,073	\$33,399
Per Capita Debt:	\$3,695	\$70,776	\$97
General Obligation Debt over EAV:	0.99%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$1,077,521	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$1,516	\$124,305	\$1,284
Revenues During FY 22:	\$1,298,077	\$345,491	\$112,306
Expenditures During FY 22:	\$339,171	\$319,535	\$116,797
Per Capita Revenues:	\$1,826	\$19,154	\$321
Per Capita Expenses:	\$477	\$17,518	\$320
Operating Income (loss):	\$958,906	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	600.41%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$2,036,427	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$2,864	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Broughton Village		
Unit Code:	033/015/32	County:	Hamilton
Fiscal Year End:	3/31/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$884,235		
Equalized Assessed Valuation:	\$1,087,307		
Population:	194		
Employees:			
Full Time:			
Part Time:	6		
Salaries Paid:	\$26,615		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$133,233	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$687	\$52,950	\$839
Revenues During FY 22:	\$76,911	\$563,644	\$213,143
Expenditures During FY 22:	\$57,193	\$457,110	\$153,944
Per Capita Revenues:	\$396	\$103,095	\$569
Per Capita Expenditures:	\$295	\$81,863	\$420
Revenues over/under Expenditures:	\$19,718	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	267.43%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$152,951	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$788	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,011	\$0
Total Unreserved Funds:	\$0	\$42,817	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$57,467	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$78,233	\$167,739	\$177,205

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:	\$35,757	\$554,073	\$33,399
Per Capita Debt:	\$184	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$912,321	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$4,703	\$124,305	\$1,284
Revenues During FY 22:	\$135,672	\$345,491	\$112,306
Expenditures During FY 22:	\$139,141	\$319,535	\$116,797
Per Capita Revenues:	\$699	\$19,154	\$321
Per Capita Expenses:	\$717	\$17,518	\$320
Operating Income (loss):	(\$3,469)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	653.19%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$908,852	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$4,685	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Browning Village		
Unit Code:	084/010/32	County:	Schuyler
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$209,858		
Equalized Assessed Valuation:	\$416,400		
Population:	126		
Employees:			
Full Time:			
Part Time:	14		
Salaries Paid:	\$25,695		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$204,262	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$1,621	\$52,950	\$839
Revenues During FY 22:	\$80,294	\$563,644	\$213,143
Expenditures During FY 22:	\$80,997	\$457,110	\$153,944
Per Capita Revenues:	\$637	\$103,095	\$569
Per Capita Expenditures:	\$643	\$81,863	\$420
Revenues over/under Expenditures:	(\$703)	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	251.32%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$203,559	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,616	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,011	\$0
Total Unreserved Funds:	\$0	\$42,817	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$48,567	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$168,500	\$167,739	\$177,205

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:	\$445	\$554,073	\$33,399
Per Capita Debt:	\$4	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$14,856	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$118	\$124,305	\$1,284
Revenues During FY 22:	\$32,904	\$345,491	\$112,306
Expenditures During FY 22:	\$54,475	\$319,535	\$116,797
Per Capita Revenues:	\$261	\$19,154	\$321
Per Capita Expenses:	\$432	\$17,518	\$320
Operating Income (loss):	(\$21,571)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	(12.33%)	411.24%	347.81%
Ending Retained Earnings for FY 22:	(\$6,715)	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	(\$53)	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Brownstown Village		
Unit Code:	026/015/32	County:	Fayette
Fiscal Year End:	3/31/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,184,525		
Equalized Assessed Valuation:	\$3,723,190		
Population:	750		
Employees:			
Full Time:	4		
Part Time:	8		
Salaries Paid:	\$132,877		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$676,040	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$901	\$52,950	\$839
Revenues During FY 22:	\$490,371	\$563,644	\$213,143
Expenditures During FY 22:	\$366,281	\$457,110	\$153,944
Per Capita Revenues:	\$654	\$103,095	\$569
Per Capita Expenditures:	\$488	\$81,863	\$420
Revenues over/under Expenditures:	\$124,090	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	218.45%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$800,130	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,067	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,011	\$0
Total Unreserved Funds:	\$0	\$42,817	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$88,544	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$740,086	\$167,739	\$177,205

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:	\$227,600	\$554,073	\$33,399
Per Capita Debt:	\$303	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$2,365,544	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$3,154	\$124,305	\$1,284
Revenues During FY 22:	\$362,706	\$345,491	\$112,306
Expenditures During FY 22:	\$319,521	\$319,535	\$116,797
Per Capita Revenues:	\$484	\$19,154	\$321
Per Capita Expenses:	\$426	\$17,518	\$320
Operating Income (loss):	\$43,185	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	753.86%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$2,408,729	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$3,212	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Brussels Village		
Unit Code:	007/015/32	County:	Calhoun
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$197,080		
Equalized Assessed Valuation:	\$1,426,950		
Population:	116		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$14,644		

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:	\$212,976	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$1,836	\$52,950	\$839
Revenues During FY 22:	\$70,241	\$563,644	\$213,143
Expenditures During FY 22:	\$58,744	\$457,110	\$153,944
Per Capita Revenues:	\$606	\$103,095	\$569
Per Capita Expenditures:	\$506	\$81,863	\$420
Revenues over/under Expenditures:	\$11,497	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	382.12%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$224,473	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,935	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,011	\$0
Total Unreserved Funds:	\$224,473	\$42,817	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$51,656	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$172,817	\$167,739	\$177,205

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:	\$25,627	\$554,073	\$33,399
Per Capita Debt:	\$221	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$29,240	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$252	\$124,305	\$1,284
Revenues During FY 22:	\$57,073	\$345,491	\$112,306
Expenditures During FY 22:	\$60,397	\$319,535	\$116,797
Per Capita Revenues:	\$492	\$19,154	\$321
Per Capita Expenses:	\$521	\$17,518	\$320
Operating Income (loss):	(\$3,324)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	42.91%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$25,916	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$223	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Buckingham Village		
Unit Code:	046/030/32	County:	Kankakee
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$190,104		
Equalized Assessed Valuation:	\$2,852,480		
Population:	237		
Employees:			
Full Time:			
Part Time:	11		
Salaries Paid:	\$17,022		

Blended Component Units

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$107,091	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$452	\$52,950	\$839
Revenues During FY 22:	\$102,327	\$563,644	\$213,143
Expenditures During FY 22:	\$78,062	\$457,110	\$153,944
Per Capita Revenues:	\$432	\$103,095	\$569
Per Capita Expenditures:	\$329	\$81,863	\$420
Revenues over/under Expenditures:	\$24,265	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	168.27%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$131,356	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$554	\$66,251	\$1,001
 <u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,011	\$0
Total Unreserved Funds:	\$0	\$42,817	\$0
 <u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$64,115	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$67,241	\$167,739	\$177,205

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	\$554,073	\$33,399
Per Capita Debt:	\$0	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$369,859	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$1,561	\$124,305	\$1,284
Revenues During FY 22:	\$62,634	\$345,491	\$112,306
Expenditures During FY 22:	\$56,077	\$319,535	\$116,797
Per Capita Revenues:	\$264	\$19,154	\$321
Per Capita Expenses:	\$237	\$17,518	\$320
Operating Income (loss):	\$6,557	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	671.25%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$376,416	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$1,588	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Buda Village		
Unit Code:	006/015/32	County:	Bureau
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$796,500		
Equalized Assessed Valuation:	\$4,104,461		
Population:	565		
Employees:			
Full Time:	1		
Part Time:	13		
Salaries Paid:	\$68,107		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$370,587	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$656	\$52,950	\$839
Revenues During FY 22:	\$346,453	\$563,644	\$213,143
Expenditures During FY 22:	\$251,279	\$457,110	\$153,944
Per Capita Revenues:	\$613	\$103,095	\$569
Per Capita Expenditures:	\$445	\$81,863	\$420
Revenues over/under Expenditures:	\$95,174	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	167.72%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$421,457	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$746	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,011	\$0
Total Unreserved Funds:	\$0	\$42,817	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$70,554	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$331,285	\$167,739	\$177,205

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:	\$1,350,000	\$554,073	\$33,399
Per Capita Debt:	\$2,389	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$2,675,517	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$4,735	\$124,305	\$1,284
Revenues During FY 22:	\$242,167	\$345,491	\$112,306
Expenditures During FY 22:	\$319,313	\$319,535	\$116,797
Per Capita Revenues:	\$429	\$19,154	\$321
Per Capita Expenses:	\$565	\$17,518	\$320
Operating Income (loss):	(\$77,146)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	827.61%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$2,642,675	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$4,677	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Buffalo Village		
Unit Code:	083/020/32	County:	Sangamon
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$390,322		
Equalized Assessed Valuation:	\$4,758,935		
Population:	503		
Employees:			
	Full Time:	1	
	Part Time:	14	
	Salaries Paid:	\$44,733	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$261,289	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$519	\$52,950	\$839
Revenues During FY 22:	\$354,424	\$563,644	\$213,143
Expenditures During FY 22:	\$156,958	\$457,110	\$153,944
Per Capita Revenues:	\$705	\$103,095	\$569
Per Capita Expenditures:	\$312	\$81,863	\$420
Revenues over/under Expenditures:	\$197,466	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	292.28%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$458,755	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$912	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,011	\$0
Total Unreserved Funds:	\$0	\$42,817	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$96,125	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$368,621	\$167,739	\$177,205

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:	\$6,083	\$554,073	\$33,399
Per Capita Debt:	\$12	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$0	\$124,305	\$1,284
Revenues During FY 22:	\$0	\$345,491	\$112,306
Expenditures During FY 22:	\$0	\$319,535	\$116,797
Per Capita Revenues:	\$0	\$19,154	\$321
Per Capita Expenses:	\$0	\$17,518	\$320
Operating Income (loss):	\$0	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	0.00%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$0	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$0	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Buffalo Grove Village		
Unit Code:	016/075/32	County:	Cook
Fiscal Year End:	12/31/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$118,384,488		
Equalized Assessed Valuation:	\$1,748,069,397		
Population:	43,212		
Employees:			
Full Time:	212		
Part Time:	38		
Salaries Paid:	\$24,874,799		

Blended Component Units
Number Submitted = 2
Firefighters Pension
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$42,067,775	\$34,972,404	\$30,239,443
Per Capita Beginning Fund Balance:	\$974	\$748	\$712
Revenues During FY 22:	\$65,027,908	\$72,859,655	\$58,178,402
Expenditures During FY 22:	\$66,688,696	\$61,478,579	\$47,866,110
Per Capita Revenues:	\$1,505	\$1,441	\$1,484
Per Capita Expenditures:	\$1,543	\$1,214	\$1,238
Revenues over/under Expenditures:	(\$1,660,788)	\$11,381,080	\$9,077,164
Ratio of Fund Balance to Expenditures:	78.32%	81.39%	73.81%
Ending Fund Balance for FY 22:	\$52,230,733	\$43,663,747	\$34,356,837
Per Capita Ending Fund Balance:	\$1,209	\$904	\$915

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:	\$10,537,281	\$19,660,916	\$12,691,601
Total Unrestricted Net Assets:	(\$30,036,888)	(\$72,107,891)	(\$30,724,824)

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:	\$141,845,750	\$139,572,276	\$79,067,655
Per Capita Debt:	\$3,283	\$2,651	\$2,043
General Obligation Debt over EAV:	2.74%	20.99%	2.70%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$64,452,958	\$76,751,554	\$56,969,508
Per Capita Beginning Retained Earnings	\$1,492	\$1,532	\$1,230
Revenues During FY 22:	\$20,366,982	\$25,359,482	\$17,601,369
Expenditures During FY 22:	\$13,826,630	\$21,600,430	\$14,367,115
Per Capita Revenues:	\$471	\$495	\$394
Per Capita Expenses:	\$320	\$419	\$333
Operating Income (loss):	\$6,540,352	\$3,759,052	\$2,712,239
Ratio of Retained Earnings to Expenses:	554.06%	453.32%	429.72%
Ending Retained Earnings for FY 22:	\$76,607,734	\$80,939,609	\$57,687,802
Per Capita Ending Retained Earnings:	\$1,773	\$1,622	\$1,323

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Bull Valley Village		
Unit Code:	063/012/32	County:	Mchenry
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,595,193		
Equalized Assessed Valuation:	\$66,505,062		
Population:	1,128		
Employees:			
Full Time:	4		
Part Time:	11		
Salaries Paid:	\$262,616		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$473,914	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$420	\$1,022	\$737
Revenues During FY 22:	\$1,092,005	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$963,561	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$968	\$1,174	\$952
Per Capita Expenditures:	\$854	\$967	\$782
Revenues over/under Expenditures:	\$128,444	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	62.51%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$602,358	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$534	\$1,237	\$917

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$17,366	\$0
Total Unreserved Funds:	\$0	\$13,093	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$250,574	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$351,784	(\$4,609,276)	\$682,749

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:	\$14,617	\$14,039,311	\$2,989,000
Per Capita Debt:	\$13	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$0	\$1,999	\$1,575
Revenues During FY 22:	\$0	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$0	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$0	\$648	\$456
Per Capita Expenses:	\$0	\$544	\$399
Operating Income (loss):	\$0	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	0.00%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$0	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$0	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Bulpitt Village		
Unit Code:	011/015/32	County:	Christian
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash		
Appropriation or Budget:	\$236,900		
Equalized Assessed Valuation:	\$935,588		
Population:	215		
Employees:			
Full Time:			
Part Time:	11		
Salaries Paid:	\$10,730		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$195,029	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$907	\$52,950	\$839
Revenues During FY 22:	\$110,589	\$563,644	\$213,143
Expenditures During FY 22:	\$29,680	\$457,110	\$153,944
Per Capita Revenues:	\$514	\$103,095	\$569
Per Capita Expenditures:	\$138	\$81,863	\$420
Revenues over/under Expenditures:	\$80,909	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	929.71%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$275,938	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,283	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,011	\$0
Total Unreserved Funds:	\$275,938	\$42,817	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$0	\$167,739	\$177,205

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	\$554,073	\$33,399
Per Capita Debt:	\$0	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$0	\$124,305	\$1,284
Revenues During FY 22:	\$0	\$345,491	\$112,306
Expenditures During FY 22:	\$0	\$319,535	\$116,797
Per Capita Revenues:	\$0	\$19,154	\$321
Per Capita Expenses:	\$0	\$17,518	\$320
Operating Income (loss):	\$0	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	0.00%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$0	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$0	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Buncombe Village		
Unit Code:	044/015/32	County:	Johnson
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$165,000		
Equalized Assessed Valuation:	\$1,157,331		
Population:	186		
Employees:			
Full Time:			
Part Time:	2		
Salaries Paid:	\$9,642		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$153,398	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$825	\$52,950	\$839
Revenues During FY 22:	\$105,455	\$563,644	\$213,143
Expenditures During FY 22:	\$58,470	\$457,110	\$153,944
Per Capita Revenues:	\$567	\$103,095	\$569
Per Capita Expenditures:	\$314	\$81,863	\$420
Revenues over/under Expenditures:	\$46,985	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	342.71%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$200,383	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,077	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,011	\$0
Total Unreserved Funds:	\$0	\$42,817	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$39,251	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$161,133	\$167,739	\$177,205

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	\$554,073	\$33,399
Per Capita Debt:	\$0	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$210,487	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$1,132	\$124,305	\$1,284
Revenues During FY 22:	\$40,934	\$345,491	\$112,306
Expenditures During FY 22:	\$42,899	\$319,535	\$116,797
Per Capita Revenues:	\$220	\$19,154	\$321
Per Capita Expenses:	\$231	\$17,518	\$320
Operating Income (loss):	(\$1,965)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	486.08%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$208,522	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$1,121	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Bunker Hill City		
Unit Code:	056/020/30	County:	Macoupin
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,457,555		
Equalized Assessed Valuation:	\$18,082,788		
Population:	1,468		
Employees:			
Full Time:	10		
Part Time:	2		
Salaries Paid:	\$431,115		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$625,078	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$426	\$1,022	\$737
Revenues During FY 22:	\$1,125,455	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$1,109,112	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$767	\$1,174	\$952
Per Capita Expenditures:	\$756	\$967	\$782
Revenues over/under Expenditures:	\$16,343	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	59.04%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$654,856	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$446	\$1,237	\$917

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$17,366	\$0
Total Unreserved Funds:	\$0	\$13,093	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$120,011	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$381,734	(\$4,609,276)	\$682,749

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:	\$3,001,858	\$14,039,311	\$2,989,000
Per Capita Debt:	\$2,045	\$1,822	\$849
General Obligation Debt over EAV:	0.77%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$4,255,929	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$2,899	\$1,999	\$1,575
Revenues During FY 22:	\$1,361,004	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$1,278,006	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$927	\$648	\$456
Per Capita Expenses:	\$871	\$544	\$399
Operating Income (loss):	\$82,998	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	338.46%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$4,325,492	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$2,947	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Burbank City		
Unit Code:	016/080/30	County:	Cook
Fiscal Year End:	12/31/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$25,400,914		
Equalized Assessed Valuation:	\$499,965,488		
Population:	28,433		
Employees:			
Full Time:	106		
Part Time:	50		
Salaries Paid:	\$11,322,009		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$29,925,587	\$34,972,404	\$30,239,443
Per Capita Beginning Fund Balance:	\$1,052	\$748	\$712
Revenues During FY 22:	\$32,932,338	\$72,859,655	\$58,178,402
Expenditures During FY 22:	\$23,888,614	\$61,478,579	\$47,866,110
Per Capita Revenues:	\$1,158	\$1,441	\$1,484
Per Capita Expenditures:	\$840	\$1,214	\$1,238
Revenues over/under Expenditures:	\$9,043,724	\$11,381,080	\$9,077,164
Ratio of Fund Balance to Expenditures:	163.13%	81.39%	73.81%
Ending Fund Balance for FY 22:	\$38,969,311	\$43,663,747	\$34,356,837
Per Capita Ending Fund Balance:	\$1,371	\$904	\$915

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:	\$10,866,001	\$19,660,916	\$12,691,601
Total Unrestricted Net Assets:	(\$33,770,119)	(\$72,107,891)	(\$30,724,824)

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:	\$62,100,336	\$139,572,276	\$79,067,655
Per Capita Debt:	\$2,184	\$2,651	\$2,043
General Obligation Debt over EAV:	6.39%	20.99%	2.70%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$76,751,554	\$56,969,508
Per Capita Beginning Retained Earnings	\$0	\$1,532	\$1,230
Revenues During FY 22:	\$0	\$25,359,482	\$17,601,369
Expenditures During FY 22:	\$0	\$21,600,430	\$14,367,115
Per Capita Revenues:	\$0	\$495	\$394
Per Capita Expenses:	\$0	\$419	\$333
Operating Income (loss):	\$0	\$3,759,052	\$2,712,239
Ratio of Retained Earnings to Expenses:	0.00%	453.32%	429.72%
Ending Retained Earnings for FY 22:	\$0	\$80,939,609	\$57,687,802
Per Capita Ending Retained Earnings:	\$0	\$1,622	\$1,323

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Bureau Village		
Unit Code:	006/020/32	County:	Bureau
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,421,353		
Equalized Assessed Valuation:	\$2,651,076		
Population:	242		
Employees:			
Full Time:	1		
Part Time:	12		
Salaries Paid:	\$36,516		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$273,979	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$1,132	\$52,950	\$839
Revenues During FY 22:	\$197,239	\$563,644	\$213,143
Expenditures During FY 22:	\$146,644	\$457,110	\$153,944
Per Capita Revenues:	\$815	\$103,095	\$569
Per Capita Expenditures:	\$606	\$81,863	\$420
Revenues over/under Expenditures:	\$50,595	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	218.95%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$321,074	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,327	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,011	\$0
Total Unreserved Funds:	\$0	\$42,817	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$57,771	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$263,303	\$167,739	\$177,205

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:	\$878,584	\$554,073	\$33,399
Per Capita Debt:	\$3,631	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$1,466,221	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$6,059	\$124,305	\$1,284
Revenues During FY 22:	\$446,920	\$345,491	\$112,306
Expenditures During FY 22:	\$250,572	\$319,535	\$116,797
Per Capita Revenues:	\$1,847	\$19,154	\$321
Per Capita Expenses:	\$1,035	\$17,518	\$320
Operating Income (loss):	\$196,348	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	664.91%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$1,666,069	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$6,885	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Burlington Village		
Unit Code:	045/020/32	County:	Kane
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$641,372		
Equalized Assessed Valuation:	\$19,900,202		
Population:	535		
Employees:			
Full Time:	2		
Part Time:	3		
Salaries Paid:	\$157,113		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$246,330	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$460	\$52,950	\$839
Revenues During FY 22:	\$514,914	\$563,644	\$213,143
Expenditures During FY 22:	\$443,298	\$457,110	\$153,944
Per Capita Revenues:	\$962	\$103,095	\$569
Per Capita Expenditures:	\$829	\$81,863	\$420
Revenues over/under Expenditures:	\$71,616	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	71.72%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$317,946	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$594	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,011	\$0
Total Unreserved Funds:	\$0	\$42,817	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$194,368	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$85,582	\$167,739	\$177,205

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:	\$305,897	\$554,073	\$33,399
Per Capita Debt:	\$572	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$1,431,098	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$2,675	\$124,305	\$1,284
Revenues During FY 22:	\$231,459	\$345,491	\$112,306
Expenditures During FY 22:	\$230,484	\$319,535	\$116,797
Per Capita Revenues:	\$433	\$19,154	\$321
Per Capita Expenses:	\$431	\$17,518	\$320
Operating Income (loss):	\$975	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	621.33%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$1,432,073	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$2,677	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Burnt Prairie Village		
Unit Code:	097/010/32	County:	White
Fiscal Year End:	12/31/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$159,500		
Equalized Assessed Valuation:	\$318,481		
Population:	36		
Employees:			
Full Time:			
Part Time:	10		
Salaries Paid:	\$28,627		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$35,741	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$993	\$52,950	\$839
Revenues During FY 22:	\$13,984	\$563,644	\$213,143
Expenditures During FY 22:	\$10,773	\$457,110	\$153,944
Per Capita Revenues:	\$388	\$103,095	\$569
Per Capita Expenditures:	\$299	\$81,863	\$420
Revenues over/under Expenditures:	\$3,211	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	361.57%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$38,952	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,082	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,011	\$0
Total Unreserved Funds:	\$0	\$42,817	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$12,280	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$26,672	\$167,739	\$177,205

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:	\$171,000	\$554,073	\$33,399
Per Capita Debt:	\$4,750	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$312,810	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$8,689	\$124,305	\$1,284
Revenues During FY 22:	\$134,227	\$345,491	\$112,306
Expenditures During FY 22:	\$175,196	\$319,535	\$116,797
Per Capita Revenues:	\$3,729	\$19,154	\$321
Per Capita Expenses:	\$4,867	\$17,518	\$320
Operating Income (loss):	(\$40,969)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	155.16%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$271,841	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$7,551	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Burr Ridge Village
Unit Code:	022/025/32
County:	Dupage
Fiscal Year End:	4/30/2022
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$26,323,303
Equalized Assessed Valuation:	\$1,266,997,946
Population:	11,192
Employees:	
Full Time:	56
Part Time:	7
Salaries Paid:	\$4,921,340

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$6,162,450	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$551	\$1,022	\$737
Revenues During FY 22:	\$11,088,011	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$8,722,201	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$991	\$1,174	\$952
Per Capita Expenditures:	\$779	\$967	\$782
Revenues over/under Expenditures:	\$2,365,810	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	73.87%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$6,443,082	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$576	\$1,237	\$917

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$17,366	\$0
Total Unreserved Funds:	\$0	\$13,093	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,157,792	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	(\$9,586,516)	(\$4,609,276)	\$682,749

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:	\$611,138	\$14,039,311	\$2,989,000
Per Capita Debt:	\$55	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$42,866,518	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$3,830	\$1,999	\$1,575
Revenues During FY 22:	\$7,072,790	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$6,644,697	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$632	\$648	\$456
Per Capita Expenses:	\$594	\$544	\$399
Operating Income (loss):	\$428,093	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	651.78%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$43,308,801	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$3,870	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Bush Village		
Unit Code:	100/010/32	County:	Williamson
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$477,524		
Equalized Assessed Valuation:	\$1,363,260		
Population:	269		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$38,668		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$174,605	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$649	\$52,950	\$839
Revenues During FY 22:	\$126,537	\$563,644	\$213,143
Expenditures During FY 22:	\$71,430	\$457,110	\$153,944
Per Capita Revenues:	\$470	\$103,095	\$569
Per Capita Expenditures:	\$266	\$81,863	\$420
Revenues over/under Expenditures:	\$55,107	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	321.59%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$229,712	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$854	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,011	\$0
Total Unreserved Funds:	\$0	\$42,817	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$84,862	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$144,850	\$167,739	\$177,205

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:	\$36,000	\$554,073	\$33,399
Per Capita Debt:	\$134	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$2,150	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$8	\$124,305	\$1,284
Revenues During FY 22:	\$98,360	\$345,491	\$112,306
Expenditures During FY 22:	\$86,909	\$319,535	\$116,797
Per Capita Revenues:	\$366	\$19,154	\$321
Per Capita Expenses:	\$323	\$17,518	\$320
Operating Income (loss):	\$11,451	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	15.65%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$13,601	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$51	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Bushnell City		
Unit Code:	062/020/30	County:	McDonough
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$11,276,746		
Equalized Assessed Valuation:	\$21,475,248		
Population:	2,970		
Employees:			
Full Time:	24		
Part Time:	10		
Salaries Paid:	\$1,224,783		

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:	\$2,183,330	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$735	\$1,022	\$737
Revenues During FY 22:	\$2,129,725	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$2,166,159	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$717	\$1,174	\$952
Per Capita Expenditures:	\$729	\$967	\$782
Revenues over/under Expenditures:	(\$36,434)	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	99.11%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$2,146,896	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$723	\$1,237	\$917

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$17,366	\$0
Total Unreserved Funds:	\$0	\$13,093	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$757,285	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$1,285,296	(\$4,609,276)	\$682,749

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:	\$1,760,675	\$14,039,311	\$2,989,000
Per Capita Debt:	\$593	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$15,590,185	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$5,249	\$1,999	\$1,575
Revenues During FY 22:	\$7,771,754	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$6,834,558	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$2,617	\$648	\$456
Per Capita Expenses:	\$2,301	\$544	\$399
Operating Income (loss):	\$937,196	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	241.82%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$16,527,381	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$5,565	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Butler Village		
Unit Code:	068/010/32	County:	Montgomery
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$95,878		
Equalized Assessed Valuation:	\$1,052,478		
Population:	180		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$28,290		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$289,918	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$1,611	\$52,950	\$839
Revenues During FY 22:	\$86,165	\$563,644	\$213,143
Expenditures During FY 22:	\$47,224	\$457,110	\$153,944
Per Capita Revenues:	\$479	\$103,095	\$569
Per Capita Expenditures:	\$262	\$81,863	\$420
Revenues over/under Expenditures:	\$38,941	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	696.38%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$328,859	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,827	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,011	\$0
Total Unreserved Funds:	\$0	\$42,817	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$38,705	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$290,154	\$167,739	\$177,205

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:	\$88,979	\$554,073	\$33,399
Per Capita Debt:	\$494	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$1,794,305	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$9,968	\$124,305	\$1,284
Revenues During FY 22:	\$86,006	\$345,491	\$112,306
Expenditures During FY 22:	\$128,160	\$319,535	\$116,797
Per Capita Revenues:	\$478	\$19,154	\$321
Per Capita Expenses:	\$712	\$17,518	\$320
Operating Income (loss):	(\$42,154)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	1,367.16%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$1,752,151	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$9,734	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Byron City		
Unit Code:	071/015/30	County:	Ogle
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$5,895,460		
Equalized Assessed Valuation:	\$79,132,137		
Population:	3,668		
Employees:			
Full Time:	15		
Part Time:	23		
Salaries Paid:	\$983,766		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$3,092,217	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$843	\$1,022	\$737
Revenues During FY 22:	\$4,150,923	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$3,078,192	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$1,132	\$1,174	\$952
Per Capita Expenditures:	\$839	\$967	\$782
Revenues over/under Expenditures:	\$1,072,731	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	135.44%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$4,168,982	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$1,137	\$1,237	\$917

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$17,366	\$0
Total Unreserved Funds:	\$0	\$13,093	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,066,942	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$2,472,168	(\$4,609,276)	\$682,749

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:	\$5,615,475	\$14,039,311	\$2,989,000
Per Capita Debt:	\$1,531	\$1,822	\$849
General Obligation Debt over EAV:	6.95%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$4,499,910	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$1,227	\$1,999	\$1,575
Revenues During FY 22:	\$1,990,241	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$1,690,885	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$543	\$648	\$456
Per Capita Expenses:	\$461	\$544	\$399
Operating Income (loss):	\$299,356	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	283.59%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$4,795,232	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$1,307	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Cairo City		
Unit Code:	002/010/30	County:	Alexander
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,268,730		
Equalized Assessed Valuation:	\$10,423,802		
Population:	1,776		
Employees:			
Full Time:	23		
Part Time:	14		
Salaries Paid:	\$961,640		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	(\$224,709)	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	(\$127)	\$1,022	\$737
Revenues During FY 22:	\$3,960,820	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$3,638,781	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$2,230	\$1,174	\$952
Per Capita Expenditures:	\$2,049	\$967	\$782
Revenues over/under Expenditures:	\$322,039	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	2.67%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$97,330	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$55	\$1,237	\$917

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$17,366	\$0
Total Unreserved Funds:	\$0	\$13,093	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,896,667	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	(\$1,800,651)	(\$4,609,276)	\$682,749

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:	\$166,295	\$14,039,311	\$2,989,000
Per Capita Debt:	\$94	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$2,321,637	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$1,307	\$1,999	\$1,575
Revenues During FY 22:	\$244,280	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$175,680	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$138	\$648	\$456
Per Capita Expenses:	\$99	\$544	\$399
Operating Income (loss):	\$68,600	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	1,360.56%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$2,390,237	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$1,346	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Caledonia Village		
Unit Code:	004/005/32	County:	Boone
Fiscal Year End:	12/31/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$55,484		
Equalized Assessed Valuation:	\$4,717,388		
Population:	200		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$17,675		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$170,641	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$853	\$52,950	\$839
Revenues During FY 22:	\$108,520	\$563,644	\$213,143
Expenditures During FY 22:	\$55,484	\$457,110	\$153,944
Per Capita Revenues:	\$543	\$103,095	\$569
Per Capita Expenditures:	\$277	\$81,863	\$420
Revenues over/under Expenditures:	\$53,036	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	403.14%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$223,677	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,118	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$42,539	\$10,011	\$0
Total Unreserved Funds:	\$207,389	\$42,817	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$0	\$167,739	\$177,205

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	\$554,073	\$33,399
Per Capita Debt:	\$0	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$0	\$124,305	\$1,284
Revenues During FY 22:	\$0	\$345,491	\$112,306
Expenditures During FY 22:	\$0	\$319,535	\$116,797
Per Capita Revenues:	\$0	\$19,154	\$321
Per Capita Expenses:	\$0	\$17,518	\$320
Operating Income (loss):	\$0	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	0.00%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$0	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$0	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Calhoun Village		
Unit Code:	080/010/32	County:	Richland
Fiscal Year End:	3/31/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$123,679		
Equalized Assessed Valuation:	\$847,119		
Population:	164		
Employees:			
Full Time:			
Part Time:	13		
Salaries Paid:	\$12,770		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$74,834	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$456	\$52,950	\$839
Revenues During FY 22:	\$62,705	\$563,644	\$213,143
Expenditures During FY 22:	\$40,609	\$457,110	\$153,944
Per Capita Revenues:	\$382	\$103,095	\$569
Per Capita Expenditures:	\$248	\$81,863	\$420
Revenues over/under Expenditures:	\$22,096	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	231.06%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$93,830	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$572	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,011	\$0
Total Unreserved Funds:	\$0	\$42,817	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$37,822	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$56,008	\$167,739	\$177,205

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:	\$225,000	\$554,073	\$33,399
Per Capita Debt:	\$1,372	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$747,192	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$4,556	\$124,305	\$1,284
Revenues During FY 22:	\$58,738	\$345,491	\$112,306
Expenditures During FY 22:	\$78,456	\$319,535	\$116,797
Per Capita Revenues:	\$358	\$19,154	\$321
Per Capita Expenses:	\$478	\$17,518	\$320
Operating Income (loss):	(\$19,718)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	931.19%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$730,574	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$4,455	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Calumet City City		
Unit Code:	016/090/30	County:	Cook
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$89,679,855		
Equalized Assessed Valuation:	\$355,944,152		
Population:	36,033		
Employees:			
Full Time:	228		
Part Time:	27		
Salaries Paid:	\$21,302,616		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$16,094,378	\$34,972,404	\$30,239,443
Per Capita Beginning Fund Balance:	\$447	\$748	\$712
Revenues During FY 22:	\$58,710,294	\$72,859,655	\$58,178,402
Expenditures During FY 22:	\$50,731,560	\$61,478,579	\$47,866,110
Per Capita Revenues:	\$1,629	\$1,441	\$1,484
Per Capita Expenditures:	\$1,408	\$1,214	\$1,238
Revenues over/under Expenditures:	\$7,978,734	\$11,381,080	\$9,077,164
Ratio of Fund Balance to Expenditures:	44.31%	81.39%	73.81%
Ending Fund Balance for FY 22:	\$22,481,389	\$43,663,747	\$34,356,837
Per Capita Ending Fund Balance:	\$624	\$904	\$915

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:	\$14,679,040	\$19,660,916	\$12,691,601
Total Unrestricted Net Assets:	(\$243,970,624)	(\$72,107,891)	(\$30,724,824)

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:	\$297,025,257	\$139,572,276	\$79,067,655
Per Capita Debt:	\$8,243	\$2,651	\$2,043
General Obligation Debt over EAV:	11.69%	20.99%	2.70%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$20,462,642	\$76,751,554	\$56,969,508
Per Capita Beginning Retained Earnings	\$568	\$1,532	\$1,230
Revenues During FY 22:	\$8,423,955	\$25,359,482	\$17,601,369
Expenditures During FY 22:	\$7,934,019	\$21,600,430	\$14,367,115
Per Capita Revenues:	\$234	\$495	\$394
Per Capita Expenses:	\$220	\$419	\$333
Operating Income (loss):	\$489,936	\$3,759,052	\$2,712,239
Ratio of Retained Earnings to Expenses:	256.20%	453.32%	429.72%
Ending Retained Earnings for FY 22:	\$20,327,178	\$80,939,609	\$57,687,802
Per Capita Ending Retained Earnings:	\$564	\$1,622	\$1,323

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Camargo Village
Unit Code:	021/020/32
County:	Douglas
Fiscal Year End:	4/30/2022
Accounting Method:	Cash With Assets
Appropriation or Budget:	\$432,300
Equalized Assessed Valuation:	\$5,276,867
Population:	1,200
Employees:	
Full Time:	2
Part Time:	4
Salaries Paid:	\$105,268

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$197,292	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$164	\$1,022	\$737
Revenues During FY 22:	\$235,397	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$197,154	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$196	\$1,174	\$952
Per Capita Expenditures:	\$164	\$967	\$782
Revenues over/under Expenditures:	\$38,243	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	119.47%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$235,535	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$196	\$1,237	\$917

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$83,385	\$17,366	\$0
Total Unreserved Funds:	\$152,150	\$13,093	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$0	(\$4,609,276)	\$682,749

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:	\$395,000	\$14,039,311	\$2,989,000
Per Capita Debt:	\$329	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$505,424	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$421	\$1,999	\$1,575
Revenues During FY 22:	\$243,272	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$203,688	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$203	\$648	\$456
Per Capita Expenses:	\$170	\$544	\$399
Operating Income (loss):	\$39,584	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	267.57%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$545,008	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$454	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Cambria Village		
Unit Code:	100/015/32	County:	Williamson
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,709,570		
Equalized Assessed Valuation:	\$9,199,518		
Population:	1,228		
Employees:			
Full Time:	6		
Part Time:	14		
Salaries Paid:	\$333,796		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$567,312	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$462	\$1,022	\$737
Revenues During FY 22:	\$1,138,679	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$1,112,597	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$927	\$1,174	\$952
Per Capita Expenditures:	\$906	\$967	\$782
Revenues over/under Expenditures:	\$26,082	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	53.33%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$593,394	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$483	\$1,237	\$917

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$526,424	\$17,366	\$0
Total Unreserved Funds:	\$66,970	\$13,093	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$0	(\$4,609,276)	\$682,749

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:	\$406,823	\$14,039,311	\$2,989,000
Per Capita Debt:	\$331	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$1,112,228	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$906	\$1,999	\$1,575
Revenues During FY 22:	\$643,357	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$596,973	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$524	\$648	\$456
Per Capita Expenses:	\$486	\$544	\$399
Operating Income (loss):	\$46,384	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	194.08%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$1,158,612	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$943	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Cambridge Village
Unit Code:	037/035/32
County:	Henry
Fiscal Year End:	4/30/2022
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$3,538,796
Equalized Assessed Valuation:	\$19,710,090
Population:	2,086
Employees:	
Full Time:	8
Part Time:	10
Salaries Paid:	\$456,683

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$1,195,730	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$573	\$1,022	\$737
Revenues During FY 22:	\$1,987,165	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$1,706,804	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$953	\$1,174	\$952
Per Capita Expenditures:	\$818	\$967	\$782
Revenues over/under Expenditures:	\$280,361	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	89.00%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$1,519,110	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$728	\$1,237	\$917

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$17,366	\$0
Total Unreserved Funds:	\$0	\$13,093	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$496,110	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$994,073	(\$4,609,276)	\$682,749

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:	\$2,040,846	\$14,039,311	\$2,989,000
Per Capita Debt:	\$978	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$5,960,103	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$2,857	\$1,999	\$1,575
Revenues During FY 22:	\$781,260	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$859,901	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$375	\$648	\$456
Per Capita Expenses:	\$412	\$544	\$399
Operating Income (loss):	(\$78,641)	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	681.87%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$5,863,365	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$2,811	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Camden Village		
Unit Code:	084/015/32	County:	Schuyler
Fiscal Year End:	12/31/2022		
Accounting Method:	Cash		
Appropriation or Budget:	\$40,200		
Equalized Assessed Valuation:	\$11,313,446		
Population:	80		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$80,433	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$1,005	\$52,950	\$839
Revenues During FY 22:	\$25,497	\$563,644	\$213,143
Expenditures During FY 22:	\$20,050	\$457,110	\$153,944
Per Capita Revenues:	\$319	\$103,095	\$569
Per Capita Expenditures:	\$251	\$81,863	\$420
Revenues over/under Expenditures:	\$5,447	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	428.33%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$85,880	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,074	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,011	\$0
Total Unreserved Funds:	\$0	\$42,817	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$0	\$167,739	\$177,205

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	\$554,073	\$33,399
Per Capita Debt:	\$0	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$0	\$124,305	\$1,284
Revenues During FY 22:	\$0	\$345,491	\$112,306
Expenditures During FY 22:	\$0	\$319,535	\$116,797
Per Capita Revenues:	\$0	\$19,154	\$321
Per Capita Expenses:	\$0	\$17,518	\$320
Operating Income (loss):	\$0	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	0.00%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$0	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$0	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Camp Point Village
Unit Code:	001/010/32
County:	Adams
Fiscal Year End:	4/30/2022
Accounting Method:	Cash With Assets
Appropriation or Budget:	\$2,226,700
Equalized Assessed Valuation:	\$19,186,825
Population:	1,121
Employees:	
Full Time:	5
Part Time:	37
Salaries Paid:	\$314,890

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$1,462,693	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$1,305	\$1,022	\$737
Revenues During FY 22:	\$800,479	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$412,028	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$714	\$1,174	\$952
Per Capita Expenditures:	\$368	\$967	\$782
Revenues over/under Expenditures:	\$388,451	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	442.12%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$1,821,644	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$1,625	\$1,237	\$917

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$17,366	\$0
Total Unreserved Funds:	\$0	\$13,093	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$812,774	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$1,008,870	(\$4,609,276)	\$682,749

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:	\$79,033	\$14,039,311	\$2,989,000
Per Capita Debt:	\$71	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$2,619,547	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$2,337	\$1,999	\$1,575
Revenues During FY 22:	\$663,016	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$685,837	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$591	\$648	\$456
Per Capita Expenses:	\$612	\$544	\$399
Operating Income (loss):	(\$22,821)	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	382.92%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$2,626,226	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$2,343	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Campbell Hill Village		
Unit Code:	039/015/32	County:	Jackson
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$593,745		
Equalized Assessed Valuation:	\$2,473,068		
Population:	356		
Employees:			
Full Time:	1		
Part Time:	3		
Salaries Paid:	\$48,411		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$209,119	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$587	\$52,950	\$839
Revenues During FY 22:	\$190,276	\$563,644	\$213,143
Expenditures During FY 22:	\$167,303	\$457,110	\$153,944
Per Capita Revenues:	\$534	\$103,095	\$569
Per Capita Expenditures:	\$470	\$81,863	\$420
Revenues over/under Expenditures:	\$22,973	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	129.76%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$217,092	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$610	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,011	\$0
Total Unreserved Funds:	\$0	\$42,817	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$68,002	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$149,087	\$167,739	\$177,205

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:	\$195,353	\$554,073	\$33,399
Per Capita Debt:	\$549	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$393,699	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$1,106	\$124,305	\$1,284
Revenues During FY 22:	\$144,978	\$345,491	\$112,306
Expenditures During FY 22:	\$153,402	\$319,535	\$116,797
Per Capita Revenues:	\$407	\$19,154	\$321
Per Capita Expenses:	\$431	\$17,518	\$320
Operating Income (loss):	(\$8,424)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	260.93%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$400,275	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$1,124	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Campton Hills Village		
Unit Code:	045/115/32	County:	Kane
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,079,120		
Equalized Assessed Valuation:	\$501,666,058		
Population:	10,885		
Employees:			
Full Time:		12	
Part Time:		13	
Salaries Paid:		\$1,264,705	

Blended Component Units
Number Submitted = 1 Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$4,525,203	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$416	\$1,022	\$737
Revenues During FY 22:	\$4,495,324	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$3,741,726	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$413	\$1,174	\$952
Per Capita Expenditures:	\$344	\$967	\$782
Revenues over/under Expenditures:	\$753,598	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	123.36%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$4,615,926	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$424	\$1,237	\$917

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$17,366	\$0
Total Unreserved Funds:	\$0	\$13,093	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$976,846	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$4,967,490	(\$4,609,276)	\$682,749

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	\$14,039,311	\$2,989,000
Per Capita Debt:	\$0	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$0	\$1,999	\$1,575
Revenues During FY 22:	\$0	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$0	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$0	\$648	\$456
Per Capita Expenses:	\$0	\$544	\$399
Operating Income (loss):	\$0	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	0.00%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$0	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$0	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Campus Village		
Unit Code:	053/010/32	County:	Livingston
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$198,643		
Equalized Assessed Valuation:	\$1,335,000		
Population:	160		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$167,175	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$1,045	\$52,950	\$839
Revenues During FY 22:	\$61,884	\$563,644	\$213,143
Expenditures During FY 22:	\$29,487	\$457,110	\$153,944
Per Capita Revenues:	\$387	\$103,095	\$569
Per Capita Expenditures:	\$184	\$81,863	\$420
Revenues over/under Expenditures:	\$32,397	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	676.81%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$199,572	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,247	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,011	\$0
Total Unreserved Funds:	\$0	\$42,817	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$51,428	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$148,143	\$167,739	\$177,205

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:	\$12,557	\$554,073	\$33,399
Per Capita Debt:	\$78	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$257,244	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$1,608	\$124,305	\$1,284
Revenues During FY 22:	\$43,745	\$345,491	\$112,306
Expenditures During FY 22:	\$49,358	\$319,535	\$116,797
Per Capita Revenues:	\$273	\$19,154	\$321
Per Capita Expenses:	\$308	\$17,518	\$320
Operating Income (loss):	(\$5,613)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	509.81%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$251,631	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$1,573	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Canton City		
Unit Code:	029/030/30	County:	Fulton
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$28,759,755		
Equalized Assessed Valuation:	\$139,464,527		
Population:	13,242		
Employees:			
Full Time:	87		
Part Time:	17		
Salaries Paid:	\$6,654,771		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$9,078,733	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$686	\$1,022	\$737
Revenues During FY 22:	\$16,127,516	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$12,832,666	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$1,218	\$1,174	\$952
Per Capita Expenditures:	\$969	\$967	\$782
Revenues over/under Expenditures:	\$3,294,850	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	97.69%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$12,535,788	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$947	\$1,237	\$917

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$17,366	\$0
Total Unreserved Funds:	\$0	\$13,093	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,073,317	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$8,725,849	(\$4,609,276)	\$682,749

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:	\$7,816,165	\$14,039,311	\$2,989,000
Per Capita Debt:	\$590	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$27,245,424	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$2,058	\$1,999	\$1,575
Revenues During FY 22:	\$7,045,298	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$6,185,541	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$532	\$648	\$456
Per Capita Expenses:	\$467	\$544	\$399
Operating Income (loss):	\$859,757	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	451.75%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$27,943,264	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$2,110	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Cantrall Village		
Unit Code:	083/025/32	County:	Sangamon
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash		
Appropriation or Budget:	\$75,038		
Equalized Assessed Valuation:	\$1,409,839		
Population:	144		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$139,335	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$968	\$52,950	\$839
Revenues During FY 22:	\$60,442	\$563,644	\$213,143
Expenditures During FY 22:	\$41,419	\$457,110	\$153,944
Per Capita Revenues:	\$420	\$103,095	\$569
Per Capita Expenditures:	\$288	\$81,863	\$420
Revenues over/under Expenditures:	\$19,023	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	382.33%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$158,358	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,100	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$12,487	\$10,011	\$0
Total Unreserved Funds:	\$145,828	\$42,817	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$0	\$167,739	\$177,205

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	\$554,073	\$33,399
Per Capita Debt:	\$0	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$0	\$124,305	\$1,284
Revenues During FY 22:	\$0	\$345,491	\$112,306
Expenditures During FY 22:	\$0	\$319,535	\$116,797
Per Capita Revenues:	\$0	\$19,154	\$321
Per Capita Expenses:	\$0	\$17,518	\$320
Operating Income (loss):	\$0	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	0.00%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$0	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$0	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Capron Village		
Unit Code:	004/015/32	County:	Boone
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,272,095		
Equalized Assessed Valuation:	\$17,486,926		
Population:	1,400		
Employees:			
Full Time:	2		
Part Time:			
Salaries Paid:	\$79,611		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$739,861	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$528	\$1,022	\$737
Revenues During FY 22:	\$625,342	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$357,963	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$447	\$1,174	\$952
Per Capita Expenditures:	\$256	\$967	\$782
Revenues over/under Expenditures:	\$267,379	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	281.38%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$1,007,240	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$719	\$1,237	\$917

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$17,366	\$0
Total Unreserved Funds:	\$0	\$13,093	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$331,799	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$675,441	(\$4,609,276)	\$682,749

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:	\$2,703,000	\$14,039,311	\$2,989,000
Per Capita Debt:	\$1,931	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$3,849,127	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$2,749	\$1,999	\$1,575
Revenues During FY 22:	\$747,029	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$502,083	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$534	\$648	\$456
Per Capita Expenses:	\$359	\$544	\$399
Operating Income (loss):	\$244,946	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	810.28%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$4,068,285	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$2,906	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Carbon Hill Village		
Unit Code:	032/015/32	County:	Grundy
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,373,489		
Equalized Assessed Valuation:	\$7,559,114		
Population:	345		
Employees:			
Full Time:			
Part Time:	18		
Salaries Paid:	\$44,672		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$154,700	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$448	\$52,950	\$839
Revenues During FY 22:	\$265,552	\$563,644	\$213,143
Expenditures During FY 22:	\$375,118	\$457,110	\$153,944
Per Capita Revenues:	\$770	\$103,095	\$569
Per Capita Expenditures:	\$1,087	\$81,863	\$420
Revenues over/under Expenditures:	(\$109,566)	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	22.70%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$85,134	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$247	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,011	\$0
Total Unreserved Funds:	\$0	\$42,817	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$34,201	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$51,850	\$167,739	\$177,205

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:	\$1,866,000	\$554,073	\$33,399
Per Capita Debt:	\$5,409	\$70,776	\$97
General Obligation Debt over EAV:	0.60%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$1,954,381	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$5,665	\$124,305	\$1,284
Revenues During FY 22:	\$381,308	\$345,491	\$112,306
Expenditures During FY 22:	\$355,974	\$319,535	\$116,797
Per Capita Revenues:	\$1,105	\$19,154	\$321
Per Capita Expenses:	\$1,032	\$17,518	\$320
Operating Income (loss):	\$25,334	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	556.14%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$1,979,715	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$5,738	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Carbondale City
Unit Code:	039/020/30
County:	Jackson
Fiscal Year End:	4/30/2022
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$93,159,512
Equalized Assessed Valuation:	\$283,796,163
Population:	21,857
Employees:	
Full Time:	267
Part Time:	30
Salaries Paid:	\$15,320,682

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$1,736,160	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$79	\$1,022	\$737
Revenues During FY 22:	\$33,955,267	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$64,719,053	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$1,554	\$1,174	\$952
Per Capita Expenditures:	\$2,961	\$967	\$782
Revenues over/under Expenditures:	(\$30,763,786)	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	25.24%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$16,332,665	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$747	\$1,237	\$917

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$17,366	\$0
Total Unreserved Funds:	\$0	\$13,093	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,013,428	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	(\$52,760,218)	(\$4,609,276)	\$682,749

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:	\$71,615,243	\$14,039,311	\$2,989,000
Per Capita Debt:	\$3,277	\$1,822	\$849
General Obligation Debt over EAV:	17.29%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$58,530,505	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$2,678	\$1,999	\$1,575
Revenues During FY 22:	\$10,239,478	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$9,615,305	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$468	\$648	\$456
Per Capita Expenses:	\$440	\$544	\$399
Operating Income (loss):	\$624,173	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	615.21%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$59,154,678	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$2,706	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Carlinville City
Unit Code:	056/025/30
County:	Macoupin
Fiscal Year End:	4/30/2022
Accounting Method:	Cash With Assets
Appropriation or Budget:	\$9,845,842
Equalized Assessed Valuation:	\$66,401,350
Population:	5,710
Employees:	
Full Time:	23
Part Time:	20
Salaries Paid:	\$1,431,483

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$3,981,599	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$697	\$1,022	\$737
Revenues During FY 22:	\$5,534,998	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$5,161,278	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$969	\$1,174	\$952
Per Capita Expenditures:	\$904	\$967	\$782
Revenues over/under Expenditures:	\$373,720	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	134.88%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$6,961,761	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$1,219	\$1,237	\$917

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$17,366	\$0
Total Unreserved Funds:	\$0	\$13,093	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,134,646	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$2,827,115	(\$4,609,276)	\$682,749

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:	\$3,158,985	\$14,039,311	\$2,989,000
Per Capita Debt:	\$553	\$1,822	\$849
General Obligation Debt over EAV:	3.86%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$12,034,733	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$2,108	\$1,999	\$1,575
Revenues During FY 22:	\$2,882,306	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$3,654,291	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$505	\$648	\$456
Per Capita Expenses:	\$640	\$544	\$399
Operating Income (loss):	(\$771,985)	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	310.29%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$11,338,774	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$1,986	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Carlock Village		
Unit Code:	064/030/32	County:	McLean
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,361,067		
Equalized Assessed Valuation:	\$8,526,068		
Population:	557		
Employees:			
Full Time:			
Part Time:	13		
Salaries Paid:	\$82,065		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$358,909	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$644	\$52,950	\$839
Revenues During FY 22:	\$433,840	\$563,644	\$213,143
Expenditures During FY 22:	\$182,636	\$457,110	\$153,944
Per Capita Revenues:	\$779	\$103,095	\$569
Per Capita Expenditures:	\$328	\$81,863	\$420
Revenues over/under Expenditures:	\$251,204	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	252.75%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$461,620	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$829	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,011	\$0
Total Unreserved Funds:	\$0	\$42,817	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$130,803	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$340,338	\$167,739	\$177,205

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:	\$806,366	\$554,073	\$33,399
Per Capita Debt:	\$1,448	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$1,306,135	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$2,345	\$124,305	\$1,284
Revenues During FY 22:	\$231,927	\$345,491	\$112,306
Expenditures During FY 22:	\$266,695	\$319,535	\$116,797
Per Capita Revenues:	\$416	\$19,154	\$321
Per Capita Expenses:	\$479	\$17,518	\$320
Operating Income (loss):	(\$34,768)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	532.39%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$1,419,860	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$2,549	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Carlyle City		
Unit Code:	014/035/30	County:	Clinton
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$15,146,697		
Equalized Assessed Valuation:	\$65,800,520		
Population:	3,186		
Employees:			
Full Time:	32		
Part Time:	57		
Salaries Paid:	\$2,305,558		

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$2,735,359	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$859	\$1,022	\$737
Revenues During FY 22:	\$3,539,335	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$3,603,881	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$1,111	\$1,174	\$952
Per Capita Expenditures:	\$1,131	\$967	\$782
Revenues over/under Expenditures:	(\$64,546)	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	87.41%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$3,150,202	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$989	\$1,237	\$917

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$17,366	\$0
Total Unreserved Funds:	\$0	\$13,093	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$696,065	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$3,995,113	(\$4,609,276)	\$682,749

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:	\$2,704,803	\$14,039,311	\$2,989,000
Per Capita Debt:	\$849	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$17,262,540	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$5,418	\$1,999	\$1,575
Revenues During FY 22:	\$6,229,603	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$5,480,162	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$1,955	\$648	\$456
Per Capita Expenses:	\$1,720	\$544	\$399
Operating Income (loss):	\$749,441	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	323.55%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$17,730,899	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$5,565	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Carmi City		
Unit Code:	097/015/30	County:	White
Fiscal Year End:	12/31/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$25,553,242		
Equalized Assessed Valuation:	\$53,741,267		
Population:	4,865		
Employees:			
Full Time:	80		
Part Time:	59		
Salaries Paid:	\$4,302,855		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$9,025,109	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$1,855	\$1,022	\$737
Revenues During FY 22:	\$5,786,642	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$6,259,933	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$1,189	\$1,174	\$952
Per Capita Expenditures:	\$1,287	\$967	\$782
Revenues over/under Expenditures:	(\$473,291)	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	164.85%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$10,319,698	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$2,121	\$1,237	\$917

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$17,366	\$0
Total Unreserved Funds:	\$0	\$13,093	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,078,483	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$1,423,150	(\$4,609,276)	\$682,749

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:	\$5,371,237	\$14,039,311	\$2,989,000
Per Capita Debt:	\$1,104	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$11,935,587	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$2,453	\$1,999	\$1,575
Revenues During FY 22:	\$10,048,353	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$10,278,800	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$2,065	\$648	\$456
Per Capita Expenses:	\$2,113	\$544	\$399
Operating Income (loss):	(\$230,447)	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	106.53%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$10,950,332	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$2,251	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Carol Stream Village		
Unit Code:	022/030/32	County:	Dupage
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$59,309,631		
Equalized Assessed Valuation:	\$1,381,987,833		
Population:	39,854		
Employees:			
Full Time:	153		
Part Time:	15		
Salaries Paid:	\$14,559,973		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$20,057,739	\$34,972,404	\$30,239,443
Per Capita Beginning Fund Balance:	\$503	\$748	\$712
Revenues During FY 22:	\$35,841,696	\$72,859,655	\$58,178,402
Expenditures During FY 22:	\$29,140,734	\$61,478,579	\$47,866,110
Per Capita Revenues:	\$899	\$1,441	\$1,484
Per Capita Expenditures:	\$731	\$1,214	\$1,238
Revenues over/under Expenditures:	\$6,700,962	\$11,381,080	\$9,077,164
Ratio of Fund Balance to Expenditures:	76.38%	81.39%	73.81%
Ending Fund Balance for FY 22:	\$22,258,701	\$43,663,747	\$34,356,837
Per Capita Ending Fund Balance:	\$559	\$904	\$915

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:	\$5,951,797	\$19,660,916	\$12,691,601
Total Unrestricted Net Assets:	\$3,381,913	(\$72,107,891)	(\$30,724,824)

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:	\$1,289,336	\$139,572,276	\$79,067,655
Per Capita Debt:	\$32	\$2,651	\$2,043
General Obligation Debt over EAV:	0.00%	20.99%	2.70%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$35,487,249	\$76,751,554	\$56,969,508
Per Capita Beginning Retained Earnings	\$890	\$1,532	\$1,230
Revenues During FY 22:	\$13,500,011	\$25,359,482	\$17,601,369
Expenditures During FY 22:	\$13,821,943	\$21,600,430	\$14,367,115
Per Capita Revenues:	\$339	\$495	\$394
Per Capita Expenses:	\$347	\$419	\$333
Operating Income (loss):	(\$321,932)	\$3,759,052	\$2,712,239
Ratio of Retained Earnings to Expenses:	254.42%	453.32%	429.72%
Ending Retained Earnings for FY 22:	\$35,165,317	\$80,939,609	\$57,687,802
Per Capita Ending Retained Earnings:	\$882	\$1,622	\$1,323

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Carrier Mills Village		
Unit Code:	082/010/32	County:	Saline
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$559,110		
Equalized Assessed Valuation:	\$7,006,237		
Population:	1,827		
Employees:			
Full Time:	5		
Part Time:	10		
Salaries Paid:	\$368,846		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$685,995	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$375	\$1,022	\$737
Revenues During FY 22:	\$1,479,222	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$1,304,666	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$810	\$1,174	\$952
Per Capita Expenditures:	\$714	\$967	\$782
Revenues over/under Expenditures:	\$174,556	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	86.74%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$1,131,677	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$619	\$1,237	\$917

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$17,366	\$0
Total Unreserved Funds:	\$0	\$13,093	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$447,157	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$294,624	(\$4,609,276)	\$682,749

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:	\$1,874,660	\$14,039,311	\$2,989,000
Per Capita Debt:	\$1,026	\$1,822	\$849
General Obligation Debt over EAV:	0.24%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$3,027,274	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$1,657	\$1,999	\$1,575
Revenues During FY 22:	\$706,928	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$770,805	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$387	\$648	\$456
Per Capita Expenses:	\$422	\$544	\$399
Operating Income (loss):	(\$63,877)	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	381.70%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$2,942,188	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$1,610	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Carrollton City		
Unit Code:	031/010/30	County:	Greene
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$33,312,300		
Equalized Assessed Valuation:	\$29,910,460		
Population:	2,590		
Employees:			
Full Time:	21		
Part Time:	34		
Salaries Paid:	\$1,168,102		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$1,310,160	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$506	\$1,022	\$737
Revenues During FY 22:	\$1,978,679	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$1,664,097	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$764	\$1,174	\$952
Per Capita Expenditures:	\$643	\$967	\$782
Revenues over/under Expenditures:	\$314,582	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	99.71%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$1,659,303	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$641	\$1,237	\$917

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$17,366	\$0
Total Unreserved Funds:	\$0	\$13,093	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$509,395	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$1,149,908	(\$4,609,276)	\$682,749

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:	\$1,405,415	\$14,039,311	\$2,989,000
Per Capita Debt:	\$543	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$5,365,056	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$2,071	\$1,999	\$1,575
Revenues During FY 22:	\$1,243,585	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$1,044,929	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$480	\$648	\$456
Per Capita Expenses:	\$403	\$544	\$399
Operating Income (loss):	\$198,656	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	569.81%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$5,954,151	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$2,299	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Carterville City		
Unit Code:	100/020/30	County:	Williamson
Fiscal Year End:	3/31/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$24,500,000		
Equalized Assessed Valuation:	\$98,602,058		
Population:	5,828		
Employees:			
Full Time:	32		
Part Time:	23		
Salaries Paid:	\$2,251,198		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$3,886,015	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$667	\$1,022	\$737
Revenues During FY 22:	\$5,116,092	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$3,952,053	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$878	\$1,174	\$952
Per Capita Expenditures:	\$678	\$967	\$782
Revenues over/under Expenditures:	\$1,164,039	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	121.77%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$4,812,436	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$826	\$1,237	\$917

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$17,366	\$0
Total Unreserved Funds:	\$0	\$13,093	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,338,046	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$3,474,390	(\$4,609,276)	\$682,749

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:	\$2,435,997	\$14,039,311	\$2,989,000
Per Capita Debt:	\$418	\$1,822	\$849
General Obligation Debt over EAV:	1.82%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$6,324,063	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$1,085	\$1,999	\$1,575
Revenues During FY 22:	\$2,719,650	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$2,668,999	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$467	\$648	\$456
Per Capita Expenses:	\$458	\$544	\$399
Operating Income (loss):	\$50,651	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	247.75%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$6,612,332	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$1,135	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Carthage City		
Unit Code:	034/030/30	County:	Hancock
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$3,842,739		
Equalized Assessed Valuation:	\$27,180,037		
Population:	2,490		
Employees:			
	Full Time:	7	
	Part Time:	19	
	Salaries Paid:	\$436,219	

Blended Component Units
Number Submitted = 1
Kibbe Museum

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$1,969,385	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$791	\$1,022	\$737
Revenues During FY 22:	\$2,437,064	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$1,573,370	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$979	\$1,174	\$952
Per Capita Expenditures:	\$632	\$967	\$782
Revenues over/under Expenditures:	\$863,694	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	180.28%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$2,836,442	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$1,139	\$1,237	\$917

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$17,366	\$0
Total Unreserved Funds:	\$0	\$13,093	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,883,195	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$1,680,811	(\$4,609,276)	\$682,749

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:	\$1,422,221	\$14,039,311	\$2,989,000
Per Capita Debt:	\$571	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$6,751,551	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$2,711	\$1,999	\$1,575
Revenues During FY 22:	\$1,002,731	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$852,345	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$403	\$648	\$456
Per Capita Expenses:	\$342	\$544	\$399
Operating Income (loss):	\$150,386	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	874.16%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$7,450,888	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$2,992	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Cary Village		
Unit Code:	063/015/32	County:	Mchenry
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$33,635,614		
Equalized Assessed Valuation:	\$556,036,142		
Population:	17,926		
Employees:			
Full Time:	25		
Part Time:	79		
Salaries Paid:	\$5,282,477		

Blended Component Units
Number Submitted = 1
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$7,401,740	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$413	\$1,022	\$737
Revenues During FY 22:	\$10,315,876	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$8,784,396	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$575	\$1,174	\$952
Per Capita Expenditures:	\$490	\$967	\$782
Revenues over/under Expenditures:	\$1,531,480	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	98.32%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$8,637,220	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$482	\$1,237	\$917

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$17,366	\$0
Total Unreserved Funds:	\$0	\$13,093	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,432,323	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$195,307	(\$4,609,276)	\$682,749

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:	\$13,611,057	\$14,039,311	\$2,989,000
Per Capita Debt:	\$759	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$18,410,876	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$1,027	\$1,999	\$1,575
Revenues During FY 22:	\$5,349,587	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$4,323,458	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$298	\$648	\$456
Per Capita Expenses:	\$241	\$544	\$399
Operating Income (loss):	\$1,026,129	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	451.88%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$19,537,005	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$1,090	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Casey City		
Unit Code:	012/010/30	County:	Clark
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$20,484,147		
Equalized Assessed Valuation:	\$35,047,905		
Population:	2,404		
Employees:			
Full Time:	30		
Part Time:	14		
Salaries Paid:	\$1,505,027		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$2,706,577	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$1,126	\$1,022	\$737
Revenues During FY 22:	\$2,140,908	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$1,875,365	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$891	\$1,174	\$952
Per Capita Expenditures:	\$780	\$967	\$782
Revenues over/under Expenditures:	\$265,543	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	165.39%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$3,101,620	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$1,290	\$1,237	\$917

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$17,366	\$0
Total Unreserved Funds:	\$0	\$13,093	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$429,807	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$1,641,920	(\$4,609,276)	\$682,749

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:	\$12,494,271	\$14,039,311	\$2,989,000
Per Capita Debt:	\$5,197	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$14,784,799	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$6,150	\$1,999	\$1,575
Revenues During FY 22:	\$7,664,507	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$5,838,009	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$3,188	\$648	\$456
Per Capita Expenses:	\$2,428	\$544	\$399
Operating Income (loss):	\$1,826,498	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	281.63%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$16,441,297	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$6,839	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Caseyville Village		
Unit Code:	088/030/32	County:	St. Clair
Fiscal Year End:	5/31/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$23,288,650		
Equalized Assessed Valuation:	\$49,043,622		
Population:	4,400		
Employees:			
Full Time:	37		
Part Time:	9		
Salaries Paid:	\$2,938,846		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$6,061,756	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$1,378	\$1,022	\$737
Revenues During FY 22:	\$7,354,600	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$6,194,349	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$1,672	\$1,174	\$952
Per Capita Expenditures:	\$1,408	\$967	\$782
Revenues over/under Expenditures:	\$1,160,251	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	119.64%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$7,410,872	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$1,684	\$1,237	\$917

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$17,366	\$0
Total Unreserved Funds:	\$0	\$13,093	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,359,545	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	(\$3,537,957)	(\$4,609,276)	\$682,749

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:	\$99,580	\$14,039,311	\$2,989,000
Per Capita Debt:	\$23	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$6,543,582	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$1,487	\$1,999	\$1,575
Revenues During FY 22:	\$3,995,115	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$3,470,739	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$908	\$648	\$456
Per Capita Expenses:	\$789	\$544	\$399
Operating Income (loss):	\$524,376	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	198.20%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$6,879,093	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$1,563	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Catlin Village		
Unit Code:	092/025/32	County:	Vermilion
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$4,171,861		
Equalized Assessed Valuation:	\$24,529,324		
Population:	1,971		
Employees:			
Full Time:	5		
Part Time:	14		
Salaries Paid:	\$388,786		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$1,343,136	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$681	\$1,022	\$737
Revenues During FY 22:	\$1,012,350	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$851,548	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$514	\$1,174	\$952
Per Capita Expenditures:	\$432	\$967	\$782
Revenues over/under Expenditures:	\$160,802	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	176.61%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$1,503,938	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$763	\$1,237	\$917

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$17,366	\$0
Total Unreserved Funds:	\$0	\$13,093	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$148,102	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$1,423,058	(\$4,609,276)	\$682,749

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:	\$8,000,000	\$14,039,311	\$2,989,000
Per Capita Debt:	\$4,059	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$2,809,487	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$1,425	\$1,999	\$1,575
Revenues During FY 22:	\$3,199,621	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$584,341	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$1,623	\$648	\$456
Per Capita Expenses:	\$296	\$544	\$399
Operating Income (loss):	\$2,615,280	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	928.36%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$5,424,767	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$2,752	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Cave-In-Rock Village		
Unit Code:	035/010/32	County:	Hardin
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$470,795		
Equalized Assessed Valuation:	\$1,427,201		
Population:	350		
Employees:			
Full Time:	2		
Part Time:	4		
Salaries Paid:	\$68,594		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$80,377	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$230	\$52,950	\$839
Revenues During FY 22:	\$141,907	\$563,644	\$213,143
Expenditures During FY 22:	\$91,971	\$457,110	\$153,944
Per Capita Revenues:	\$405	\$103,095	\$569
Per Capita Expenditures:	\$263	\$81,863	\$420
Revenues over/under Expenditures:	\$49,936	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	138.68%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$127,547	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$364	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,011	\$0
Total Unreserved Funds:	\$0	\$42,817	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$127,547	\$167,739	\$177,205

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:	\$465,000	\$554,073	\$33,399
Per Capita Debt:	\$1,329	\$70,776	\$97
General Obligation Debt over EAV:	1.19%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$661,536	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$1,890	\$124,305	\$1,284
Revenues During FY 22:	\$140,062	\$345,491	\$112,306
Expenditures During FY 22:	\$162,411	\$319,535	\$116,797
Per Capita Revenues:	\$400	\$19,154	\$321
Per Capita Expenses:	\$464	\$17,518	\$320
Operating Income (loss):	(\$22,349)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	395.26%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$641,952	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$1,834	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Cedar Point Village		
Unit Code:	050/010/32	County:	Lasalle
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,835,946		
Equalized Assessed Valuation:	\$3,108,798		
Population:	264		
Employees:			
Full Time:			
Part Time:	10		
Salaries Paid:	\$50,105		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$144,575	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$548	\$52,950	\$839
Revenues During FY 22:	\$182,841	\$563,644	\$213,143
Expenditures During FY 22:	\$110,768	\$457,110	\$153,944
Per Capita Revenues:	\$693	\$103,095	\$569
Per Capita Expenditures:	\$420	\$81,863	\$420
Revenues over/under Expenditures:	\$72,073	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	186.56%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$206,648	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$783	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,011	\$0
Total Unreserved Funds:	\$0	\$42,817	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$77,363	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$129,285	\$167,739	\$177,205

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:	\$229,959	\$554,073	\$33,399
Per Capita Debt:	\$871	\$70,776	\$97
General Obligation Debt over EAV:	3.12%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$733,784	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$2,779	\$124,305	\$1,284
Revenues During FY 22:	\$138,442	\$345,491	\$112,306
Expenditures During FY 22:	\$255,279	\$319,535	\$116,797
Per Capita Revenues:	\$524	\$19,154	\$321
Per Capita Expenses:	\$967	\$17,518	\$320
Operating Income (loss):	(\$116,837)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	245.59%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$626,947	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$2,375	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Cedarville Village
Unit Code:	089/010/32
County:	Stephenson
Fiscal Year End:	4/30/2022
Accounting Method:	Cash With Assets
Appropriation or Budget:	\$1,309,525
Equalized Assessed Valuation:	\$8,093,901
Population:	741
Employees:	
Full Time:	1
Part Time:	3
Salaries Paid:	\$133,236

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$383,277	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$517	\$52,950	\$839
Revenues During FY 22:	\$530,195	\$563,644	\$213,143
Expenditures During FY 22:	\$358,174	\$457,110	\$153,944
Per Capita Revenues:	\$716	\$103,095	\$569
Per Capita Expenditures:	\$483	\$81,863	\$420
Revenues over/under Expenditures:	\$172,021	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	151.69%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$543,298	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$733	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,011	\$0
Total Unreserved Funds:	\$0	\$42,817	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$102,341	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$441,557	\$167,739	\$177,205

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	\$554,073	\$33,399
Per Capita Debt:	\$0	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$1,010,011	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$1,363	\$124,305	\$1,284
Revenues During FY 22:	\$238,878	\$345,491	\$112,306
Expenditures During FY 22:	\$211,673	\$319,535	\$116,797
Per Capita Revenues:	\$322	\$19,154	\$321
Per Capita Expenses:	\$286	\$17,518	\$320
Operating Income (loss):	\$27,205	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	490.01%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$1,037,216	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$1,400	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Centralia City		
Unit Code:	058/020/30	County:	Marion
Fiscal Year End:	12/31/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$27,156,777		
Equalized Assessed Valuation:	\$138,056,308		
Population:	11,931		
Employees:			
Full Time:	96		
Part Time:	13		
Salaries Paid:	\$6,879,175		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$6,308,616	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$529	\$1,022	\$737
Revenues During FY 22:	\$17,435,654	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$14,137,669	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$1,461	\$1,174	\$952
Per Capita Expenditures:	\$1,185	\$967	\$782
Revenues over/under Expenditures:	\$3,297,985	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	68.52%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$9,687,463	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$812	\$1,237	\$917

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$17,366	\$0
Total Unreserved Funds:	\$0	\$13,093	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,134,327	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	(\$22,877,151)	(\$4,609,276)	\$682,749

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:	\$3,411,017	\$14,039,311	\$2,989,000
Per Capita Debt:	\$286	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$20,015,770	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$1,678	\$1,999	\$1,575
Revenues During FY 22:	\$6,981,175	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$7,571,109	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$585	\$648	\$456
Per Capita Expenses:	\$635	\$544	\$399
Operating Income (loss):	(\$589,934)	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	256.58%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$19,425,836	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$1,628	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Cerro Gordo Village		
Unit Code:	074/020/32	County:	Piatt
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,028,643		
Equalized Assessed Valuation:	\$12,777,573		
Population:	13,440		
Employees:			
Full Time:	3		
Part Time:	22		
Salaries Paid:	\$188,523		

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:	\$1,166,879	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$87	\$1,022	\$737
Revenues During FY 22:	\$984,453	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$457,572	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$73	\$1,174	\$952
Per Capita Expenditures:	\$34	\$967	\$782
Revenues over/under Expenditures:	\$526,881	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	370.16%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$1,693,760	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$126	\$1,237	\$917

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$17,366	\$0
Total Unreserved Funds:	\$0	\$13,093	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,190,217	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$503,543	(\$4,609,276)	\$682,749

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:	\$1,520,832	\$14,039,311	\$2,989,000
Per Capita Debt:	\$113	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$2,687,867	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$200	\$1,999	\$1,575
Revenues During FY 22:	\$546,853	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$394,042	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$41	\$648	\$456
Per Capita Expenses:	\$29	\$544	\$399
Operating Income (loss):	\$152,811	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	720.91%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$2,840,678	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$211	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Chadwick Village		
Unit Code:	008/010/32	County:	Carroll
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$542,526		
Equalized Assessed Valuation:	\$5,015,600		
Population:	481		
Employees:			
Full Time:	2		
Part Time:	16		
Salaries Paid:	\$100,315		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$368,301	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$766	\$52,950	\$839
Revenues During FY 22:	\$277,197	\$563,644	\$213,143
Expenditures During FY 22:	\$157,023	\$457,110	\$153,944
Per Capita Revenues:	\$576	\$103,095	\$569
Per Capita Expenditures:	\$326	\$81,863	\$420
Revenues over/under Expenditures:	\$120,174	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	311.09%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$488,475	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,016	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,011	\$0
Total Unreserved Funds:	\$0	\$42,817	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$177,969	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$306,433	\$167,739	\$177,205

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	\$554,073	\$33,399
Per Capita Debt:	\$0	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$1,030,040	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$2,141	\$124,305	\$1,284
Revenues During FY 22:	\$330,485	\$345,491	\$112,306
Expenditures During FY 22:	\$159,355	\$319,535	\$116,797
Per Capita Revenues:	\$687	\$19,154	\$321
Per Capita Expenses:	\$331	\$17,518	\$320
Operating Income (loss):	\$171,130	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	753.77%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$1,201,170	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$2,497	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Champaign City		
Unit Code:	010/020/30	County:	Champaign
Fiscal Year End:	6/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$186,568,714		
Equalized Assessed Valuation:	\$2,012,832,822		
Population:	89,114		
Employees:			
Full Time:	492		
Part Time:	88		
Salaries Paid:	\$48,772,806		

Blended Component Units
Number Submitted = 2
Champaign Fire Pension
Champaign Police Pension

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$67,485,283	\$34,972,404	\$30,239,443
Per Capita Beginning Fund Balance:	\$757	\$748	\$712
Revenues During FY 22:	\$135,795,612	\$72,859,655	\$58,178,402
Expenditures During FY 22:	\$93,505,805	\$61,478,579	\$47,866,110
Per Capita Revenues:	\$1,524	\$1,441	\$1,484
Per Capita Expenditures:	\$1,049	\$1,214	\$1,238
Revenues over/under Expenditures:	\$42,289,807	\$11,381,080	\$9,077,164
Ratio of Fund Balance to Expenditures:	96.37%	81.39%	73.81%
Ending Fund Balance for FY 22:	\$90,115,077	\$43,663,747	\$34,356,837
Per Capita Ending Fund Balance:	\$1,011	\$904	\$915
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$26,496,857	\$19,660,916	\$12,691,601
Total Unrestricted Net Assets:	\$19,228,616	(\$72,107,891)	(\$30,724,824)

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:	\$175,556,384	\$139,572,276	\$79,067,655
Per Capita Debt:	\$1,970	\$2,651	\$2,043
General Obligation Debt over EAV:	1.87%	20.99%	2.70%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$50,958,611	\$76,751,554	\$56,969,508
Per Capita Beginning Retained Earnings	\$572	\$1,532	\$1,230
Revenues During FY 22:	\$6,126,044	\$25,359,482	\$17,601,369
Expenditures During FY 22:	\$5,294,931	\$21,600,430	\$14,367,115
Per Capita Revenues:	\$69	\$495	\$394
Per Capita Expenses:	\$59	\$419	\$333
Operating Income (loss):	\$831,113	\$3,759,052	\$2,712,239
Ratio of Retained Earnings to Expenses:	980.70%	453.32%	429.72%
Ending Retained Earnings for FY 22:	\$51,927,525	\$80,939,609	\$57,687,802
Per Capita Ending Retained Earnings:	\$583	\$1,622	\$1,323

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Chandlerville Village		
Unit Code:	009/025/32	County:	Cass
Fiscal Year End:	3/31/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$826,000		
Equalized Assessed Valuation:	\$4,885,685		
Population:	470		
Employees:			
Full Time:	2		
Part Time:	14		
Salaries Paid:	\$116,375		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$704,870	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$1,500	\$52,950	\$839
Revenues During FY 22:	\$430,999	\$563,644	\$213,143
Expenditures During FY 22:	\$322,668	\$457,110	\$153,944
Per Capita Revenues:	\$917	\$103,095	\$569
Per Capita Expenditures:	\$687	\$81,863	\$420
Revenues over/under Expenditures:	\$108,331	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	252.02%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$813,201	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,730	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,011	\$0
Total Unreserved Funds:	\$0	\$42,817	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$670,454	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$142,747	\$167,739	\$177,205

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:	\$560,721	\$554,073	\$33,399
Per Capita Debt:	\$1,193	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$1,848,769	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$3,934	\$124,305	\$1,284
Revenues During FY 22:	\$181,831	\$345,491	\$112,306
Expenditures During FY 22:	\$193,895	\$319,535	\$116,797
Per Capita Revenues:	\$387	\$19,154	\$321
Per Capita Expenses:	\$413	\$17,518	\$320
Operating Income (loss):	(\$12,064)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	947.27%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$1,836,705	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$3,908	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Channahon Village		
Unit Code:	099/025/32	County:	Will
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$34,712,548		
Equalized Assessed Valuation:	\$601,686,407		
Population:	13,383		
Employees:			
Full Time:	65		
Part Time:	3		
Salaries Paid:	\$5,473,013		

Blended Component Units
Number Submitted = 1
Police Pension Fund

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$21,685,855	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$1,620	\$1,022	\$737
Revenues During FY 22:	\$27,553,461	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$23,422,252	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$2,059	\$1,174	\$952
Per Capita Expenditures:	\$1,750	\$967	\$782
Revenues over/under Expenditures:	\$4,131,209	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	110.17%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$25,803,535	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$1,928	\$1,237	\$917

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$17,366	\$0
Total Unreserved Funds:	\$0	\$13,093	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,615,986	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$13,524,513	(\$4,609,276)	\$682,749

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:	\$25,545,343	\$14,039,311	\$2,989,000
Per Capita Debt:	\$1,909	\$1,822	\$849
General Obligation Debt over EAV:	1.35%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$41,196,952	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$3,078	\$1,999	\$1,575
Revenues During FY 22:	\$5,842,189	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$5,657,403	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$437	\$648	\$456
Per Capita Expenses:	\$423	\$544	\$399
Operating Income (loss):	\$184,786	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	796.17%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$45,042,685	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$3,366	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Chapin Village		
Unit Code:	069/010/32	County:	Morgan
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,262,000		
Equalized Assessed Valuation:	\$4,830,190		
Population:	461		
Employees:			
Full Time:	2		
Part Time:	34		
Salaries Paid:	\$131,667		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$872,562	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$1,893	\$52,950	\$839
Revenues During FY 22:	\$289,138	\$563,644	\$213,143
Expenditures During FY 22:	\$250,469	\$457,110	\$153,944
Per Capita Revenues:	\$627	\$103,095	\$569
Per Capita Expenditures:	\$543	\$81,863	\$420
Revenues over/under Expenditures:	\$38,669	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	363.81%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$911,231	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,977	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,011	\$0
Total Unreserved Funds:	\$0	\$42,817	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$679,080	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$283,070	\$167,739	\$177,205

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:	\$1,295,972	\$554,073	\$33,399
Per Capita Debt:	\$2,811	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$2,021,365	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$4,385	\$124,305	\$1,284
Revenues During FY 22:	\$328,110	\$345,491	\$112,306
Expenditures During FY 22:	\$337,279	\$319,535	\$116,797
Per Capita Revenues:	\$712	\$19,154	\$321
Per Capita Expenses:	\$732	\$17,518	\$320
Operating Income (loss):	(\$9,169)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	596.60%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$2,012,196	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$4,365	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Charleston City		
Unit Code:	015/015/30	County:	Coles
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$32,088,689		
Equalized Assessed Valuation:	\$206,243,405		
Population:	17,286		
Employees:			
Full Time:	131		
Part Time:	47		
Salaries Paid:	\$5,981,119		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$9,486,157	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$549	\$1,022	\$737
Revenues During FY 22:	\$22,855,282	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$19,056,857	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$1,322	\$1,174	\$952
Per Capita Expenditures:	\$1,102	\$967	\$782
Revenues over/under Expenditures:	\$3,798,425	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	70.14%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$13,366,978	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$773	\$1,237	\$917

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$17,366	\$0
Total Unreserved Funds:	\$0	\$13,093	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,920,249	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	(\$37,529,619)	(\$4,609,276)	\$682,749

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:	\$5,482,066	\$14,039,311	\$2,989,000
Per Capita Debt:	\$317	\$1,822	\$849
General Obligation Debt over EAV:	1.17%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$30,001,867	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$1,736	\$1,999	\$1,575
Revenues During FY 22:	\$7,005,190	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$4,680,842	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$405	\$648	\$456
Per Capita Expenses:	\$271	\$544	\$399
Operating Income (loss):	\$2,324,348	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	690.11%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$32,302,855	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$1,869	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Chatham Village
Unit Code:	083/030/32
County:	Sangamon
Fiscal Year End:	4/30/2022
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$30,920,455
Equalized Assessed Valuation:	\$323,692,625
Population:	14,377
Employees:	
Full Time:	51
Part Time:	15
Salaries Paid:	\$4,245,408

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$5,507,354	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$383	\$1,022	\$737
Revenues During FY 22:	\$7,730,285	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$5,470,292	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$538	\$1,174	\$952
Per Capita Expenditures:	\$380	\$967	\$782
Revenues over/under Expenditures:	\$2,259,993	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	116.33%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$6,363,399	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$443	\$1,237	\$917

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$17,366	\$0
Total Unreserved Funds:	\$0	\$13,093	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,036,992	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	(\$4,923,426)	(\$4,609,276)	\$682,749

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:	\$14,703,926	\$14,039,311	\$2,989,000
Per Capita Debt:	\$1,023	\$1,822	\$849
General Obligation Debt over EAV:	0.24%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$21,152,580	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$1,471	\$1,999	\$1,575
Revenues During FY 22:	\$18,002,787	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$17,078,461	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$1,252	\$648	\$456
Per Capita Expenses:	\$1,188	\$544	\$399
Operating Income (loss):	\$924,326	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	129.27%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$22,076,906	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$1,536	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Chatsworth Town
Unit Code:	053/015/31
County:	Livingston
Fiscal Year End:	4/30/2022
Accounting Method:	Cash With Assets
Appropriation or Budget:	\$1,083,925
Equalized Assessed Valuation:	\$6,381,940
Population:	1,120
Employees:	
Full Time:	2
Part Time:	21
Salaries Paid:	\$275,046

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$880,789	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$786	\$1,022	\$737
Revenues During FY 22:	\$1,056,242	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$547,658	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$943	\$1,174	\$952
Per Capita Expenditures:	\$489	\$967	\$782
Revenues over/under Expenditures:	\$508,584	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	260.98%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$1,429,256	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$1,276	\$1,237	\$917

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$17,366	\$0
Total Unreserved Funds:	\$0	\$13,093	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$759,895	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$669,361	(\$4,609,276)	\$682,749

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	\$14,039,311	\$2,989,000
Per Capita Debt:	\$0	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$2,695,847	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$2,407	\$1,999	\$1,575
Revenues During FY 22:	\$377,214	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$403,787	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$337	\$648	\$456
Per Capita Expenses:	\$361	\$544	\$399
Operating Income (loss):	(\$26,573)	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	651.18%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$2,629,391	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$2,348	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Chebanse Village		
Unit Code:	038/025/32	County:	Iroquois
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,584,910		
Equalized Assessed Valuation:	\$16,268,010		
Population:	1,208		
Employees:			
Full Time:	2		
Part Time:	24		
Salaries Paid:	\$125,499		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$652,118	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$540	\$1,022	\$737
Revenues During FY 22:	\$603,600	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$401,588	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$500	\$1,174	\$952
Per Capita Expenditures:	\$332	\$967	\$782
Revenues over/under Expenditures:	\$202,012	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	186.19%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$747,726	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$619	\$1,237	\$917

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$17,366	\$0
Total Unreserved Funds:	\$0	\$13,093	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$290,680	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$457,046	(\$4,609,276)	\$682,749

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:	\$2,206,730	\$14,039,311	\$2,989,000
Per Capita Debt:	\$1,827	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$6,534,661	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$5,409	\$1,999	\$1,575
Revenues During FY 22:	\$852,759	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$719,767	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$706	\$648	\$456
Per Capita Expenses:	\$596	\$544	\$399
Operating Income (loss):	\$132,992	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	941.23%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$6,774,662	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$5,608	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Chenoa City		
Unit Code:	064/035/30	County:	McLean
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,541,233		
Equalized Assessed Valuation:	\$20,185,014		
Population:	1,720		
Employees:			
Full Time:	9		
Part Time:	48		
Salaries Paid:	\$546,395		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$1,164,131	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$677	\$1,022	\$737
Revenues During FY 22:	\$2,045,728	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$1,511,444	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$1,189	\$1,174	\$952
Per Capita Expenditures:	\$879	\$967	\$782
Revenues over/under Expenditures:	\$534,284	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	112.31%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$1,697,576	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$987	\$1,237	\$917

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$17,366	\$0
Total Unreserved Funds:	\$0	\$13,093	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$959,474	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$920,849	(\$4,609,276)	\$682,749

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:	\$1,748,457	\$14,039,311	\$2,989,000
Per Capita Debt:	\$1,017	\$1,822	\$849
General Obligation Debt over EAV:	8.42%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$1,591,601	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$925	\$1,999	\$1,575
Revenues During FY 22:	\$669,521	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$600,721	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$389	\$648	\$456
Per Capita Expenses:	\$349	\$544	\$399
Operating Income (loss):	\$68,800	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	278.07%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$1,670,402	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$971	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Cherry Village		
Unit Code:	006/025/32	County:	Bureau
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$398,900		
Equalized Assessed Valuation:	\$5,517,841		
Population:	435		
Employees:			
Full Time:			
Part Time:	17		
Salaries Paid:	\$50,764		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$427,227	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$982	\$52,950	\$839
Revenues During FY 22:	\$260,967	\$563,644	\$213,143
Expenditures During FY 22:	\$155,098	\$457,110	\$153,944
Per Capita Revenues:	\$600	\$103,095	\$569
Per Capita Expenditures:	\$357	\$81,863	\$420
Revenues over/under Expenditures:	\$105,869	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	338.47%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$524,957	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,207	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,011	\$0
Total Unreserved Funds:	\$0	\$42,817	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$152,813	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$372,144	\$167,739	\$177,205

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	\$554,073	\$33,399
Per Capita Debt:	\$0	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$727,339	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$1,672	\$124,305	\$1,284
Revenues During FY 22:	\$101,680	\$345,491	\$112,306
Expenditures During FY 22:	\$115,074	\$319,535	\$116,797
Per Capita Revenues:	\$234	\$19,154	\$321
Per Capita Expenses:	\$265	\$17,518	\$320
Operating Income (loss):	(\$13,394)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	627.53%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$722,124	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$1,660	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Cherry Valley Village
Unit Code:	101/010/32
County:	Winnebago
Fiscal Year End:	4/30/2022
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$10,316,779
Equalized Assessed Valuation:	\$95,932,154
Population:	2,905
Employees:	
Full Time:	28
Part Time:	15
Salaries Paid:	\$1,928,425

Blended Component Units
Number Submitted = 1 Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$7,759,371	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$2,671	\$1,022	\$737
Revenues During FY 22:	\$5,817,200	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$5,251,153	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$2,002	\$1,174	\$952
Per Capita Expenditures:	\$1,808	\$967	\$782
Revenues over/under Expenditures:	\$566,047	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	158.39%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$8,317,240	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$2,863	\$1,237	\$917

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$17,366	\$0
Total Unreserved Funds:	\$0	\$13,093	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$402,616	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$5,394,736	(\$4,609,276)	\$682,749

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:	\$8,760,533	\$14,039,311	\$2,989,000
Per Capita Debt:	\$3,016	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$3,792,744	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$1,306	\$1,999	\$1,575
Revenues During FY 22:	\$921,968	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$892,852	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$317	\$648	\$456
Per Capita Expenses:	\$307	\$544	\$399
Operating Income (loss):	\$29,116	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	428.05%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$3,821,860	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$1,316	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Chester City		
Unit Code:	079/015/30	County:	Randolph
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$24,362,169		
Equalized Assessed Valuation:	\$55,967,378		
Population:	7,645		
Employees:			
Full Time:	81		
Part Time:	32		
Salaries Paid:	\$2,633,946		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$7,101,141	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$929	\$1,022	\$737
Revenues During FY 22:	\$5,681,198	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$4,693,550	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$743	\$1,174	\$952
Per Capita Expenditures:	\$614	\$967	\$782
Revenues over/under Expenditures:	\$987,648	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	172.34%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$8,088,789	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$1,058	\$1,237	\$917

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$17,366	\$0
Total Unreserved Funds:	\$0	\$13,093	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,181,176	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$3,857,214	(\$4,609,276)	\$682,749

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:	\$2,989,000	\$14,039,311	\$2,989,000
Per Capita Debt:	\$391	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$17,787,360	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$2,327	\$1,999	\$1,575
Revenues During FY 22:	\$6,858,532	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$5,583,420	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$897	\$648	\$456
Per Capita Expenses:	\$730	\$544	\$399
Operating Income (loss):	\$1,275,112	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	341.41%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$19,062,472	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$2,493	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Chesterfield Village		
Unit Code:	056/030/32	County:	Macoupin
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$130,161		
Equalized Assessed Valuation:	\$1,883,566		
Population:	200		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$13,875		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$117,770	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$589	\$52,950	\$839
Revenues During FY 22:	\$95,273	\$563,644	\$213,143
Expenditures During FY 22:	\$67,464	\$457,110	\$153,944
Per Capita Revenues:	\$476	\$103,095	\$569
Per Capita Expenditures:	\$337	\$81,863	\$420
Revenues over/under Expenditures:	\$27,809	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	166.40%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$112,261	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$561	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,011	\$0
Total Unreserved Funds:	\$0	\$42,817	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$15,836	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$96,425	\$167,739	\$177,205

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:	\$112,715	\$554,073	\$33,399
Per Capita Debt:	\$564	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$502,723	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$2,514	\$124,305	\$1,284
Revenues During FY 22:	\$86,968	\$345,491	\$112,306
Expenditures During FY 22:	\$91,834	\$319,535	\$116,797
Per Capita Revenues:	\$435	\$19,154	\$321
Per Capita Expenses:	\$459	\$17,518	\$320
Operating Income (loss):	(\$4,866)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	578.41%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$531,175	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$2,656	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Chicago Heights City		
Unit Code:	016/105/30	County:	Cook
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$100,622,287		
Equalized Assessed Valuation:	\$356,956,376		
Population:	27,427		
Employees:			
Full Time:	215		
Part Time:	8		
Salaries Paid:	\$19,244,926		

Blended Component Units
Number Submitted = 2
Firefighters Pension
Police Pension

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$24,870,303	\$34,972,404	\$30,239,443
Per Capita Beginning Fund Balance:	\$907	\$748	\$712
Revenues During FY 22:	\$54,289,392	\$72,859,655	\$58,178,402
Expenditures During FY 22:	\$45,631,649	\$61,478,579	\$47,866,110
Per Capita Revenues:	\$1,979	\$1,441	\$1,484
Per Capita Expenditures:	\$1,664	\$1,214	\$1,238
Revenues over/under Expenditures:	\$8,657,743	\$11,381,080	\$9,077,164
Ratio of Fund Balance to Expenditures:	68.38%	81.39%	73.81%
Ending Fund Balance for FY 22:	\$31,204,268	\$43,663,747	\$34,356,837
Per Capita Ending Fund Balance:	\$1,138	\$904	\$915
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$18,440,494	\$19,660,916	\$12,691,601
Total Unrestricted Net Assets:	(\$157,325,937)	(\$72,107,891)	(\$30,724,824)

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:	\$226,941,934	\$139,572,276	\$79,067,655
Per Capita Debt:	\$8,274	\$2,651	\$2,043
General Obligation Debt over EAV:	19.37%	20.99%	2.70%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$18,795,709	\$76,751,554	\$56,969,508
Per Capita Beginning Retained Earnings	\$685	\$1,532	\$1,230
Revenues During FY 22:	\$17,627,676	\$25,359,482	\$17,601,369
Expenditures During FY 22:	\$15,236,442	\$21,600,430	\$14,367,115
Per Capita Revenues:	\$643	\$495	\$394
Per Capita Expenses:	\$556	\$419	\$333
Operating Income (loss):	\$2,391,234	\$3,759,052	\$2,712,239
Ratio of Retained Earnings to Expenses:	139.05%	453.32%	429.72%
Ending Retained Earnings for FY 22:	\$21,186,943	\$80,939,609	\$57,687,802
Per Capita Ending Retained Earnings:	\$772	\$1,622	\$1,323

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Chillicothe City
Unit Code:	072/025/30
County:	Peoria
Fiscal Year End:	4/30/2022
Accounting Method:	Cash With Assets
Appropriation or Budget:	\$5,880,838
Equalized Assessed Valuation:	\$100,375,876
Population:	6,326
Employees:	
Full Time:	22
Part Time:	17
Salaries Paid:	\$1,544,497

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$8,884,646	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$1,404	\$1,022	\$737
Revenues During FY 22:	\$4,954,046	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$3,958,749	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$783	\$1,174	\$952
Per Capita Expenditures:	\$626	\$967	\$782
Revenues over/under Expenditures:	\$995,297	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	249.57%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$9,879,943	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$1,562	\$1,237	\$917

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$17,366	\$0
Total Unreserved Funds:	\$0	\$13,093	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,457,015	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$7,422,928	(\$4,609,276)	\$682,749

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:	\$646,718	\$14,039,311	\$2,989,000
Per Capita Debt:	\$102	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$2,807,419	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$444	\$1,999	\$1,575
Revenues During FY 22:	\$922,109	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$794,853	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$146	\$648	\$456
Per Capita Expenses:	\$126	\$544	\$399
Operating Income (loss):	\$127,256	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	369.21%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$2,934,675	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$464	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Chrisman City		
Unit Code:	023/015/30	County:	Edgar
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,189,115		
Equalized Assessed Valuation:	\$10,904,221		
Population:	575		
Employees:			
Full Time:	5		
Part Time:	6		
Salaries Paid:	\$265,126		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$649,048	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$1,129	\$52,950	\$839
Revenues During FY 22:	\$833,075	\$563,644	\$213,143
Expenditures During FY 22:	\$640,135	\$457,110	\$153,944
Per Capita Revenues:	\$1,449	\$103,095	\$569
Per Capita Expenditures:	\$1,113	\$81,863	\$420
Revenues over/under Expenditures:	\$192,940	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	131.53%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$841,988	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,464	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,011	\$0
Total Unreserved Funds:	\$0	\$42,817	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$232,482	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$609,506	\$167,739	\$177,205

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:	\$847,500	\$554,073	\$33,399
Per Capita Debt:	\$1,474	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$2,318,556	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$4,032	\$124,305	\$1,284
Revenues During FY 22:	\$359,649	\$345,491	\$112,306
Expenditures During FY 22:	\$485,878	\$319,535	\$116,797
Per Capita Revenues:	\$625	\$19,154	\$321
Per Capita Expenses:	\$845	\$17,518	\$320
Operating Income (loss):	(\$126,229)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	451.21%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$2,192,327	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$3,813	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Christopher City
Unit Code:	028/020/30
County:	Franklin
Fiscal Year End:	4/30/2022
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$5,773,790
Equalized Assessed Valuation:	\$16,005,948
Population:	2,683
Employees:	
Full Time:	20
Part Time:	12
Salaries Paid:	\$745,083

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$1,582,461	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$590	\$1,022	\$737
Revenues During FY 22:	\$2,378,008	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$1,896,122	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$886	\$1,174	\$952
Per Capita Expenditures:	\$707	\$967	\$782
Revenues over/under Expenditures:	\$481,886	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	108.37%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$2,054,878	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$766	\$1,237	\$917

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$17,366	\$0
Total Unreserved Funds:	\$0	\$13,093	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$869,090	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$1,185,788	(\$4,609,276)	\$682,749

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	\$14,039,311	\$2,989,000
Per Capita Debt:	\$0	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$3,099,717	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$1,155	\$1,999	\$1,575
Revenues During FY 22:	\$1,062,429	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$1,119,656	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$396	\$648	\$456
Per Capita Expenses:	\$417	\$544	\$399
Operating Income (loss):	(\$57,227)	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	269.94%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$3,022,410	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$1,127	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Cisco Village		
Unit Code:	074/025/32	County:	Piatt
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$282,350		
Equalized Assessed Valuation:	\$3,987,791		
Population:	289		
Employees:			
Full Time:			
Part Time:	8		
Salaries Paid:	\$22,595		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$399,526	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$1,382	\$52,950	\$839
Revenues During FY 22:	\$111,100	\$563,644	\$213,143
Expenditures During FY 22:	\$46,209	\$457,110	\$153,944
Per Capita Revenues:	\$384	\$103,095	\$569
Per Capita Expenditures:	\$160	\$81,863	\$420
Revenues over/under Expenditures:	\$64,891	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	957.13%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$442,280	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,530	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,011	\$0
Total Unreserved Funds:	\$0	\$42,817	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$191,435	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$250,848	\$167,739	\$177,205

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	\$554,073	\$33,399
Per Capita Debt:	\$0	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$282,091	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$976	\$124,305	\$1,284
Revenues During FY 22:	\$65,240	\$345,491	\$112,306
Expenditures During FY 22:	\$116,148	\$319,535	\$116,797
Per Capita Revenues:	\$226	\$19,154	\$321
Per Capita Expenses:	\$402	\$17,518	\$320
Operating Income (loss):	(\$50,908)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	218.10%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$253,320	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$877	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Cisne Village		
Unit Code:	096/010/32	County:	Wayne
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,867,000		
Equalized Assessed Valuation:	\$4,313,601		
Population:	634		
Employees:			
Full Time:	4		
Part Time:	12		
Salaries Paid:	\$187,614		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$445,277	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$702	\$52,950	\$839
Revenues During FY 22:	\$319,279	\$563,644	\$213,143
Expenditures During FY 22:	\$232,261	\$457,110	\$153,944
Per Capita Revenues:	\$504	\$103,095	\$569
Per Capita Expenditures:	\$366	\$81,863	\$420
Revenues over/under Expenditures:	\$87,018	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	229.18%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$532,295	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$840	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,011	\$0
Total Unreserved Funds:	\$0	\$42,817	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$115,306	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$446,341	\$167,739	\$177,205

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:	\$80,000	\$554,073	\$33,399
Per Capita Debt:	\$126	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$1,322,251	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$2,086	\$124,305	\$1,284
Revenues During FY 22:	\$459,942	\$345,491	\$112,306
Expenditures During FY 22:	\$406,564	\$319,535	\$116,797
Per Capita Revenues:	\$725	\$19,154	\$321
Per Capita Expenses:	\$641	\$17,518	\$320
Operating Income (loss):	\$53,378	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	338.35%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$1,375,629	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$2,170	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Cissna Park Village		
Unit Code:	038/030/32	County:	Iroquois
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,951,546		
Equalized Assessed Valuation:	\$10,166,099		
Population:	825		
Employees:			
Full Time:	4		
Part Time:	6		
Salaries Paid:	\$132,506		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$909,688	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$1,103	\$52,950	\$839
Revenues During FY 22:	\$704,500	\$563,644	\$213,143
Expenditures During FY 22:	\$469,809	\$457,110	\$153,944
Per Capita Revenues:	\$854	\$103,095	\$569
Per Capita Expenditures:	\$569	\$81,863	\$420
Revenues over/under Expenditures:	\$234,691	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	247.77%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$1,164,039	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,411	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$295,164	\$10,011	\$0
Total Unreserved Funds:	\$868,875	\$42,817	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$0	\$167,739	\$177,205

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:	\$231,250	\$554,073	\$33,399
Per Capita Debt:	\$280	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$1,053,289	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$1,277	\$124,305	\$1,284
Revenues During FY 22:	\$284,615	\$345,491	\$112,306
Expenditures During FY 22:	\$222,711	\$319,535	\$116,797
Per Capita Revenues:	\$345	\$19,154	\$321
Per Capita Expenses:	\$270	\$17,518	\$320
Operating Income (loss):	\$61,904	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	491.91%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$1,095,533	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$1,328	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Clarendon Hills Village		
Unit Code:	022/035/32	County:	Dupage
Fiscal Year End:	12/31/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$22,186,002		
Equalized Assessed Valuation:	\$639,287,457		
Population:	8,716		
Employees:			
Full Time:	32		
Part Time:	49		
Salaries Paid:	\$4,807,449		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$6,349,810	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$729	\$1,022	\$737
Revenues During FY 22:	\$9,988,726	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$8,269,661	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$1,146	\$1,174	\$952
Per Capita Expenditures:	\$949	\$967	\$782
Revenues over/under Expenditures:	\$1,719,065	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	76.08%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$6,291,946	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$722	\$1,237	\$917

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$17,366	\$0
Total Unreserved Funds:	\$0	\$13,093	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,744,213	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$5,504,675	(\$4,609,276)	\$682,749

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:	\$24,404,405	\$14,039,311	\$2,989,000
Per Capita Debt:	\$2,800	\$1,822	\$849
General Obligation Debt over EAV:	0.08%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$18,230,292	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$2,092	\$1,999	\$1,575
Revenues During FY 22:	\$3,927,071	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$3,299,274	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$451	\$648	\$456
Per Capita Expenses:	\$379	\$544	\$399
Operating Income (loss):	\$627,797	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	571.58%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$18,858,089	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$2,164	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Clay City Village		
Unit Code:	013/010/32	County:	Clay
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$3,065,562		
Equalized Assessed Valuation:	\$5,705,381		
Population:	847		
Employees:			
Full Time:	6		
Part Time:	11		
Salaries Paid:	\$229,089		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$623,000	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$736	\$52,950	\$839
Revenues During FY 22:	\$890,638	\$563,644	\$213,143
Expenditures During FY 22:	\$598,300	\$457,110	\$153,944
Per Capita Revenues:	\$1,052	\$103,095	\$569
Per Capita Expenditures:	\$706	\$81,863	\$420
Revenues over/under Expenditures:	\$292,338	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	135.11%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$808,338	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$954	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,011	\$0
Total Unreserved Funds:	\$0	\$42,817	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$185,535	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$622,803	\$167,739	\$177,205

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:	\$2,114,000	\$554,073	\$33,399
Per Capita Debt:	\$2,496	\$70,776	\$97
General Obligation Debt over EAV:	3.28%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$1,111,704	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$1,313	\$124,305	\$1,284
Revenues During FY 22:	\$759,930	\$345,491	\$112,306
Expenditures During FY 22:	\$771,049	\$319,535	\$116,797
Per Capita Revenues:	\$897	\$19,154	\$321
Per Capita Expenses:	\$910	\$17,518	\$320
Operating Income (loss):	(\$11,119)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	156.62%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$1,207,585	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$1,426	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Clayton Village		
Unit Code:	001/015/32	County:	Adams
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$757,030		
Equalized Assessed Valuation:	\$5,008,772		
Population:	639		
Employees:			
Full Time:	2		
Part Time:	11		
Salaries Paid:	\$126,893		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$673,800	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$1,054	\$52,950	\$839
Revenues During FY 22:	\$350,427	\$563,644	\$213,143
Expenditures During FY 22:	\$320,193	\$457,110	\$153,944
Per Capita Revenues:	\$548	\$103,095	\$569
Per Capita Expenditures:	\$501	\$81,863	\$420
Revenues over/under Expenditures:	\$30,234	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	219.88%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$704,034	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,102	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,011	\$0
Total Unreserved Funds:	\$0	\$42,817	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$259,283	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$444,751	\$167,739	\$177,205

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:	\$120,892	\$554,073	\$33,399
Per Capita Debt:	\$189	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$580,010	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$908	\$124,305	\$1,284
Revenues During FY 22:	\$164,658	\$345,491	\$112,306
Expenditures During FY 22:	\$282,499	\$319,535	\$116,797
Per Capita Revenues:	\$258	\$19,154	\$321
Per Capita Expenses:	\$442	\$17,518	\$320
Operating Income (loss):	(\$117,841)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	163.60%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$462,169	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$723	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Cleveland Village		
Unit Code:	037/040/32	County:	Henry
Fiscal Year End:	3/31/2022		
Accounting Method:	Cash		
Appropriation or Budget:	\$179,000		
Equalized Assessed Valuation:	\$2,505,616		
Population:	188		
Employees:			
Full Time:			
Part Time:	10		
Salaries Paid:	\$15,448		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$207,219	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$1,102	\$52,950	\$839
Revenues During FY 22:	\$74,715	\$563,644	\$213,143
Expenditures During FY 22:	\$104,390	\$457,110	\$153,944
Per Capita Revenues:	\$397	\$103,095	\$569
Per Capita Expenditures:	\$555	\$81,863	\$420
Revenues over/under Expenditures:	(\$29,675)	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	170.08%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$177,544	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$944	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,011	\$0
Total Unreserved Funds:	\$0	\$42,817	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$0	\$167,739	\$177,205

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	\$554,073	\$33,399
Per Capita Debt:	\$0	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$0	\$124,305	\$1,284
Revenues During FY 22:	\$0	\$345,491	\$112,306
Expenditures During FY 22:	\$0	\$319,535	\$116,797
Per Capita Revenues:	\$0	\$19,154	\$321
Per Capita Expenses:	\$0	\$17,518	\$320
Operating Income (loss):	\$0	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	0.00%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$0	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$0	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Clifton Village
Unit Code:	038/035/32
County:	Iroquois
Fiscal Year End:	4/30/2022
Accounting Method:	Cash With Assets
Appropriation or Budget:	\$1,688,307
Equalized Assessed Valuation:	\$22,606,521
Population:	1,468
Employees:	
Full Time:	2
Part Time:	8
Salaries Paid:	\$316,471

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$624,456	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$425	\$1,022	\$737
Revenues During FY 22:	\$991,906	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$985,058	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$676	\$1,174	\$952
Per Capita Expenditures:	\$671	\$967	\$782
Revenues over/under Expenditures:	\$6,848	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	62.40%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$614,662	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$419	\$1,237	\$917

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$305,368	\$17,366	\$0
Total Unreserved Funds:	\$309,294	\$13,093	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$0	(\$4,609,276)	\$682,749

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:	\$1,769,335	\$14,039,311	\$2,989,000
Per Capita Debt:	\$1,205	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$520,993	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$355	\$1,999	\$1,575
Revenues During FY 22:	\$495,142	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$696,264	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$337	\$648	\$456
Per Capita Expenses:	\$474	\$544	\$399
Operating Income (loss):	(\$201,122)	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	48.33%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$336,513	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$229	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Clinton City		
Unit Code:	020/010/30	County:	Dewitt
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$33,019,639		
Equalized Assessed Valuation:	\$71,941,263		
Population:	6,913		
Employees:			
Full Time:	124		
Part Time:	91		
Salaries Paid:	\$9,676,998		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$7,729,016	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$1,118	\$1,022	\$737
Revenues During FY 22:	\$6,851,960	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$4,055,636	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$991	\$1,174	\$952
Per Capita Expenditures:	\$587	\$967	\$782
Revenues over/under Expenditures:	\$2,796,324	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	251.91%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$10,216,441	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$1,478	\$1,237	\$917

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$17,366	\$0
Total Unreserved Funds:	\$0	\$13,093	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,047,931	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$12,325,005	(\$4,609,276)	\$682,749

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:	\$3,855,552	\$14,039,311	\$2,989,000
Per Capita Debt:	\$558	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$5,552,626	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$803	\$1,999	\$1,575
Revenues During FY 22:	\$1,985,149	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$2,350,281	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$287	\$648	\$456
Per Capita Expenses:	\$340	\$544	\$399
Operating Income (loss):	(\$365,132)	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	233.86%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$5,496,393	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$795	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Coal City Village		
Unit Code:	032/025/32	County:	Grundy
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$12,577,355		
Equalized Assessed Valuation:	\$134,425,568		
Population:	5,587		
Employees:			
Full Time:		27	
Part Time:		25	
Salaries Paid:	\$2,307,653		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$2,784,967	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$498	\$1,022	\$737
Revenues During FY 22:	\$6,681,807	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$4,971,338	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$1,196	\$1,174	\$952
Per Capita Expenditures:	\$890	\$967	\$782
Revenues over/under Expenditures:	\$1,710,469	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	81.84%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$4,068,660	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$728	\$1,237	\$917

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$17,366	\$0
Total Unreserved Funds:	\$0	\$13,093	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,482,815	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	(\$4,208,125)	(\$4,609,276)	\$682,749

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:	\$7,669,873	\$14,039,311	\$2,989,000
Per Capita Debt:	\$1,373	\$1,822	\$849
General Obligation Debt over EAV:	4.78%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$4,882,064	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$874	\$1,999	\$1,575
Revenues During FY 22:	\$2,545,271	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$2,524,234	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$456	\$648	\$456
Per Capita Expenses:	\$452	\$544	\$399
Operating Income (loss):	\$21,037	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	185.69%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$4,687,360	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$839	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Coal Valley Village		
Unit Code:	081/020/32	County:	Rock Island
Fiscal Year End:	12/31/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,853,344		
Equalized Assessed Valuation:	\$84,623,042		
Population:	3,873		
Employees:			
Full Time:	13		
Part Time:	21		
Salaries Paid:	\$939,189		

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:	\$3,394,921	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$877	\$1,022	\$737
Revenues During FY 22:	\$2,572,408	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$1,777,050	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$664	\$1,174	\$952
Per Capita Expenditures:	\$459	\$967	\$782
Revenues over/under Expenditures:	\$795,358	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	223.35%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$3,969,099	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$1,025	\$1,237	\$917

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$17,366	\$0
Total Unreserved Funds:	\$0	\$13,093	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,342,981	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$2,068,383	(\$4,609,276)	\$682,749

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:	\$5,758	\$14,039,311	\$2,989,000
Per Capita Debt:	\$1	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$7,537,639	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$1,946	\$1,999	\$1,575
Revenues During FY 22:	\$1,776,744	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$1,506,835	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$459	\$648	\$456
Per Capita Expenses:	\$389	\$544	\$399
Operating Income (loss):	\$269,909	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	510.63%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$7,694,285	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$1,987	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Coalton Village		
Unit Code:	068/015/32	County:	Montgomery
Fiscal Year End:	3/31/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$263,500		
Equalized Assessed Valuation:	\$2,439,182		
Population:	304		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$31,320		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$279,558	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$920	\$52,950	\$839
Revenues During FY 22:	\$162,274	\$563,644	\$213,143
Expenditures During FY 22:	\$71,702	\$457,110	\$153,944
Per Capita Revenues:	\$534	\$103,095	\$569
Per Capita Expenditures:	\$236	\$81,863	\$420
Revenues over/under Expenditures:	\$90,572	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	588.12%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$421,695	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,387	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,011	\$0
Total Unreserved Funds:	\$0	\$42,817	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$36,083	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$385,612	\$167,739	\$177,205

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	\$554,073	\$33,399
Per Capita Debt:	\$0	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$609,514	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$2,005	\$124,305	\$1,284
Revenues During FY 22:	\$34,143	\$345,491	\$112,306
Expenditures During FY 22:	\$36,824	\$319,535	\$116,797
Per Capita Revenues:	\$112	\$19,154	\$321
Per Capita Expenses:	\$121	\$17,518	\$320
Operating Income (loss):	(\$2,681)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	0.00%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$0	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$0	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Coatsburg Village		
Unit Code:	001/020/32	County:	Adams
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash		
Appropriation or Budget:	\$62,560		
Equalized Assessed Valuation:	\$1,581,330		
Population:	100		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$4,845		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$71,229	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$712	\$52,950	\$839
Revenues During FY 22:	\$42,468	\$563,644	\$213,143
Expenditures During FY 22:	\$31,303	\$457,110	\$153,944
Per Capita Revenues:	\$425	\$103,095	\$569
Per Capita Expenditures:	\$313	\$81,863	\$420
Revenues over/under Expenditures:	\$11,165	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	263.21%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$82,394	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$824	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$64,086	\$10,011	\$0
Total Unreserved Funds:	\$18,308	\$42,817	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$0	\$167,739	\$177,205

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	\$554,073	\$33,399
Per Capita Debt:	\$0	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$0	\$124,305	\$1,284
Revenues During FY 22:	\$0	\$345,491	\$112,306
Expenditures During FY 22:	\$0	\$319,535	\$116,797
Per Capita Revenues:	\$0	\$19,154	\$321
Per Capita Expenses:	\$0	\$17,518	\$320
Operating Income (loss):	\$0	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	0.00%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$0	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$0	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Cobden Village		
Unit Code:	091/020/32	County:	Union
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,236,875		
Equalized Assessed Valuation:	\$7,073,949		
Population:	1,074		
Employees:			
Full Time:	14		
Part Time:	14		
Salaries Paid:	\$576,570		

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:	\$259,688	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$242	\$1,022	\$737
Revenues During FY 22:	\$705,011	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$711,257	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$656	\$1,174	\$952
Per Capita Expenditures:	\$662	\$967	\$782
Revenues over/under Expenditures:	(\$6,246)	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	41.12%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$292,442	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$272	\$1,237	\$917

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$17,366	\$0
Total Unreserved Funds:	\$0	\$13,093	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$226,505	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$65,937	(\$4,609,276)	\$682,749

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:	\$1,283,994	\$14,039,311	\$2,989,000
Per Capita Debt:	\$1,196	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$2,197,018	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$2,046	\$1,999	\$1,575
Revenues During FY 22:	\$891,555	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$879,084	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$830	\$648	\$456
Per Capita Expenses:	\$819	\$544	\$399
Operating Income (loss):	\$12,471	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	246.90%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$2,170,489	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$2,021	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Coffeen City		
Unit Code:	068/020/30	County:	Montgomery
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,147,886		
Equalized Assessed Valuation:	\$4,668,686		
Population:	685		
Employees:			
Full Time:	3		
Part Time:	3		
Salaries Paid:	\$93,011		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$744,922	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$1,087	\$52,950	\$839
Revenues During FY 22:	\$349,484	\$563,644	\$213,143
Expenditures During FY 22:	\$254,953	\$457,110	\$153,944
Per Capita Revenues:	\$510	\$103,095	\$569
Per Capita Expenditures:	\$372	\$81,863	\$420
Revenues over/under Expenditures:	\$94,531	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	333.18%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$849,453	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,240	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,011	\$0
Total Unreserved Funds:	\$0	\$42,817	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$49,466	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$799,987	\$167,739	\$177,205

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	\$554,073	\$33,399
Per Capita Debt:	\$0	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$831,849	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$1,214	\$124,305	\$1,284
Revenues During FY 22:	\$253,496	\$345,491	\$112,306
Expenditures During FY 22:	\$231,304	\$319,535	\$116,797
Per Capita Revenues:	\$370	\$19,154	\$321
Per Capita Expenses:	\$338	\$17,518	\$320
Operating Income (loss):	\$22,192	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	364.91%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$844,041	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$1,232	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Colchester City
Unit Code:	062/025/30
County:	McDonough
Fiscal Year End:	4/30/2022
Accounting Method:	Cash With Assets
Appropriation or Budget:	\$2,253,986
Equalized Assessed Valuation:	\$87,417,138
Population:	1,021
Employees:	
Full Time:	6
Part Time:	11
Salaries Paid:	\$230,806

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$948,339	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$929	\$1,022	\$737
Revenues During FY 22:	\$1,129,252	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$979,682	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$1,106	\$1,174	\$952
Per Capita Expenditures:	\$960	\$967	\$782
Revenues over/under Expenditures:	\$149,570	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	112.07%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$1,097,909	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$1,075	\$1,237	\$917

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$17,366	\$0
Total Unreserved Funds:	\$0	\$13,093	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$432,962	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$664,947	(\$4,609,276)	\$682,749

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:	\$2,472,397	\$14,039,311	\$2,989,000
Per Capita Debt:	\$2,422	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$3,988,497	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$3,906	\$1,999	\$1,575
Revenues During FY 22:	\$567,468	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$602,157	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$556	\$648	\$456
Per Capita Expenses:	\$590	\$544	\$399
Operating Income (loss):	(\$34,689)	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	656.61%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$3,953,808	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$3,872	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Coleta Village		
Unit Code:	098/015/32	County:	Whiteside
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash		
Appropriation or Budget:	\$110,000		
Equalized Assessed Valuation:	\$1,361,971		
Population:	167		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$127,781	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$765	\$52,950	\$839
Revenues During FY 22:	\$58,050	\$563,644	\$213,143
Expenditures During FY 22:	\$23,918	\$457,110	\$153,944
Per Capita Revenues:	\$348	\$103,095	\$569
Per Capita Expenditures:	\$143	\$81,863	\$420
Revenues over/under Expenditures:	\$34,132	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	676.95%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$161,913	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$970	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,011	\$0
Total Unreserved Funds:	\$161,913	\$42,817	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$0	\$167,739	\$177,205

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	\$554,073	\$33,399
Per Capita Debt:	\$0	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$0	\$124,305	\$1,284
Revenues During FY 22:	\$0	\$345,491	\$112,306
Expenditures During FY 22:	\$0	\$319,535	\$116,797
Per Capita Revenues:	\$0	\$19,154	\$321
Per Capita Expenses:	\$0	\$17,518	\$320
Operating Income (loss):	\$0	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	0.00%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$0	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$0	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Colfax Village		
Unit Code:	064/040/32	County:	McLean
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$979,100		
Equalized Assessed Valuation:	\$12,644,510		
Population:	1,036		
Employees:			
Full Time:	4		
Part Time:	20		
Salaries Paid:	\$236,032		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$192,650	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$186	\$1,022	\$737
Revenues During FY 22:	\$653,139	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$784,402	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$630	\$1,174	\$952
Per Capita Expenditures:	\$757	\$967	\$782
Revenues over/under Expenditures:	(\$131,263)	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	26.75%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$209,801	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$203	\$1,237	\$917

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$17,366	\$0
Total Unreserved Funds:	\$0	\$13,093	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$77,685	(\$4,609,276)	\$682,749

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:	\$329,969	\$14,039,311	\$2,989,000
Per Capita Debt:	\$319	\$1,822	\$849
General Obligation Debt over EAV:	1.86%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$496,686	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$479	\$1,999	\$1,575
Revenues During FY 22:	\$368,558	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$155,211	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$356	\$648	\$456
Per Capita Expenses:	\$150	\$544	\$399
Operating Income (loss):	\$213,347	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	361.84%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$561,619	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$542	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Collinsville City		
Unit Code:	057/025/30	County:	Madison
Fiscal Year End:	12/31/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$56,636,928		
Equalized Assessed Valuation:	\$1		
Population:	24,366		
Employees:			
Full Time:	1		
Part Time:	1		
Salaries Paid:	\$19,190,836		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$19,045,610	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$782	\$1,022	\$737
Revenues During FY 22:	\$44,433,107	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$41,326,584	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$1,824	\$1,174	\$952
Per Capita Expenditures:	\$1,696	\$967	\$782
Revenues over/under Expenditures:	\$3,106,523	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	53.16%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$21,968,874	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$902	\$1,237	\$917

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$17,366	\$0
Total Unreserved Funds:	\$0	\$13,093	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$11,956,342	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	(\$64,099,871)	(\$4,609,276)	\$682,749

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:	\$54,719,146	\$14,039,311	\$2,989,000
Per Capita Debt:	\$2,246	\$1,822	\$849
General Obligation Debt over EAV:	896,000,000.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$26,219,858	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$1,076	\$1,999	\$1,575
Revenues During FY 22:	\$10,204,750	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$9,391,349	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$419	\$648	\$456
Per Capita Expenses:	\$385	\$544	\$399
Operating Income (loss):	\$813,401	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	289.80%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$27,216,518	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$1,117	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Colona City		
Unit Code:	037/045/30	County:	Henry
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,318,498		
Equalized Assessed Valuation:	\$68,059,142		
Population:	5,045		
Employees:			
Full Time:		23	
Part Time:		24	
Salaries Paid:		\$1,573,437	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$4,319,011	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$856	\$1,022	\$737
Revenues During FY 22:	\$4,091,702	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$4,084,519	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$811	\$1,174	\$952
Per Capita Expenditures:	\$810	\$967	\$782
Revenues over/under Expenditures:	\$7,183	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	105.19%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$4,296,658	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$852	\$1,237	\$917

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$17,366	\$0
Total Unreserved Funds:	\$0	\$13,093	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,698,260	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	(\$1,518,749)	(\$4,609,276)	\$682,749

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:	\$3,054,730	\$14,039,311	\$2,989,000
Per Capita Debt:	\$605	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$8,967,706	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$1,778	\$1,999	\$1,575
Revenues During FY 22:	\$1,734,672	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$1,782,074	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$344	\$648	\$456
Per Capita Expenses:	\$353	\$544	\$399
Operating Income (loss):	(\$47,402)	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	502.21%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$8,949,840	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$1,774	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Columbia City		
Unit Code:	067/010/30	County:	Monroe
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$19,366,923		
Equalized Assessed Valuation:	\$335,625,599		
Population:	10,959		
Employees:			
Full Time:		65	
Part Time:		45	
Salaries Paid:		\$5,098,621	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$7,018,991	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$640	\$1,022	\$737
Revenues During FY 22:	\$9,171,106	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$7,573,149	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$837	\$1,174	\$952
Per Capita Expenditures:	\$691	\$967	\$782
Revenues over/under Expenditures:	\$1,597,957	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	110.52%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$8,370,222	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$764	\$1,237	\$917

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$17,366	\$0
Total Unreserved Funds:	\$0	\$13,093	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$443,651	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$7,829,019	(\$4,609,276)	\$682,749

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:	\$4,229,374	\$14,039,311	\$2,989,000
Per Capita Debt:	\$386	\$1,822	\$849
General Obligation Debt over EAV:	0.28%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$16,646,096	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$1,519	\$1,999	\$1,575
Revenues During FY 22:	\$5,805,016	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$4,966,078	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$530	\$648	\$456
Per Capita Expenses:	\$453	\$544	\$399
Operating Income (loss):	\$838,938	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	356.67%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$17,712,528	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$1,616	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Columbus Village		
Unit Code:	001/025/32	County:	Adams
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash		
Appropriation or Budget:	\$22,300		
Equalized Assessed Valuation:	\$707,734		
Population:	100		
Employees:			
Full Time:			
Part Time:	8		
Salaries Paid:	\$7,317		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$106,985	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$1,070	\$52,950	\$839
Revenues During FY 22:	\$36,343	\$563,644	\$213,143
Expenditures During FY 22:	\$19,502	\$457,110	\$153,944
Per Capita Revenues:	\$363	\$103,095	\$569
Per Capita Expenditures:	\$195	\$81,863	\$420
Revenues over/under Expenditures:	\$16,841	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	634.94%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$123,826	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,238	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,011	\$0
Total Unreserved Funds:	\$0	\$42,817	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$0	\$167,739	\$177,205

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	\$554,073	\$33,399
Per Capita Debt:	\$0	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$0	\$124,305	\$1,284
Revenues During FY 22:	\$0	\$345,491	\$112,306
Expenditures During FY 22:	\$0	\$319,535	\$116,797
Per Capita Revenues:	\$0	\$19,154	\$321
Per Capita Expenses:	\$0	\$17,518	\$320
Operating Income (loss):	\$0	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	0.00%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$0	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$0	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Compton Village		
Unit Code:	052/020/32	County:	Lee
Fiscal Year End:	3/31/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,090,500		
Equalized Assessed Valuation:	\$2,425,559		
Population:	267		
Employees:			
Full Time:			
Part Time:	10		
Salaries Paid:	\$5,065		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$298,009	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$1,116	\$52,950	\$839
Revenues During FY 22:	\$153,616	\$563,644	\$213,143
Expenditures During FY 22:	\$45,417	\$457,110	\$153,944
Per Capita Revenues:	\$575	\$103,095	\$569
Per Capita Expenditures:	\$170	\$81,863	\$420
Revenues over/under Expenditures:	\$108,199	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	894.40%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$406,208	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,521	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,011	\$0
Total Unreserved Funds:	\$0	\$42,817	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$120,307	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$285,902	\$167,739	\$177,205

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:	\$890,000	\$554,073	\$33,399
Per Capita Debt:	\$3,333	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$1,179,504	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$4,418	\$124,305	\$1,284
Revenues During FY 22:	\$136,651	\$345,491	\$112,306
Expenditures During FY 22:	\$150,928	\$319,535	\$116,797
Per Capita Revenues:	\$512	\$19,154	\$321
Per Capita Expenses:	\$565	\$17,518	\$320
Operating Income (loss):	(\$14,277)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	772.04%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$1,165,227	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$4,364	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Concord Village		
Unit Code:	069/015/32	County:	Morgan
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$174,400		
Equalized Assessed Valuation:	\$2,019,676		
Population:	148		
Employees:			
	Full Time:		
	Part Time:		
	Salaries Paid:	\$	

Blended Component Units

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$272,133	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$1,839	\$52,950	\$839
Revenues During FY 22:	\$87,863	\$563,644	\$213,143
Expenditures During FY 22:	\$36,289	\$457,110	\$153,944
Per Capita Revenues:	\$594	\$103,095	\$569
Per Capita Expenditures:	\$245	\$81,863	\$420
Revenues over/under Expenditures:	\$51,574	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	891.49%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$323,513	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$2,186	\$66,251	\$1,001
 <u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,011	\$0
Total Unreserved Funds:	\$0	\$42,817	\$0
 <u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$107,445	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$216,068	\$167,739	\$177,205

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	\$554,073	\$33,399
Per Capita Debt:	\$0	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$275,034	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$1,858	\$124,305	\$1,284
Revenues During FY 22:	\$87,827	\$345,491	\$112,306
Expenditures During FY 22:	\$95,863	\$319,535	\$116,797
Per Capita Revenues:	\$593	\$19,154	\$321
Per Capita Expenses:	\$648	\$17,518	\$320
Operating Income (loss):	(\$8,036)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	278.52%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$267,000	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$1,804	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Congerville Village		
Unit Code:	102/020/32	County:	Woodford
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$370,000		
Equalized Assessed Valuation:	\$11,236,247		
Population:	497		
Employees:			
Full Time:			
Part Time:	13		
Salaries Paid:	\$73,774		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$444,142	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$894	\$52,950	\$839
Revenues During FY 22:	\$302,869	\$563,644	\$213,143
Expenditures During FY 22:	\$166,249	\$457,110	\$153,944
Per Capita Revenues:	\$609	\$103,095	\$569
Per Capita Expenditures:	\$335	\$81,863	\$420
Revenues over/under Expenditures:	\$136,620	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	364.37%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$605,762	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,219	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,011	\$0
Total Unreserved Funds:	\$0	\$42,817	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$198,220	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$407,542	\$167,739	\$177,205

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:	\$210,000	\$554,073	\$33,399
Per Capita Debt:	\$423	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$220,066	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$443	\$124,305	\$1,284
Revenues During FY 22:	\$111,975	\$345,491	\$112,306
Expenditures During FY 22:	\$106,785	\$319,535	\$116,797
Per Capita Revenues:	\$225	\$19,154	\$321
Per Capita Expenses:	\$215	\$17,518	\$320
Operating Income (loss):	\$5,190	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	196.90%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$210,256	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$423	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Cooksville Village		
Unit Code:	064/045/32	County:	McLean
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$288,720		
Equalized Assessed Valuation:	\$3,383,214		
Population:	154		
Employees:			
Full Time:			
Part Time:	12		
Salaries Paid:	\$20,208		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$172,644	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$1,121	\$52,950	\$839
Revenues During FY 22:	\$129,978	\$563,644	\$213,143
Expenditures During FY 22:	\$45,700	\$457,110	\$153,944
Per Capita Revenues:	\$844	\$103,095	\$569
Per Capita Expenditures:	\$297	\$81,863	\$420
Revenues over/under Expenditures:	\$84,278	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	562.19%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$256,922	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,668	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,011	\$0
Total Unreserved Funds:	\$0	\$42,817	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$38,710	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$218,212	\$167,739	\$177,205

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:	\$149,000	\$554,073	\$33,399
Per Capita Debt:	\$968	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$414,464	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$2,691	\$124,305	\$1,284
Revenues During FY 22:	\$64,289	\$345,491	\$112,306
Expenditures During FY 22:	\$53,064	\$319,535	\$116,797
Per Capita Revenues:	\$417	\$19,154	\$321
Per Capita Expenses:	\$345	\$17,518	\$320
Operating Income (loss):	\$11,225	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	802.22%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$425,689	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$2,764	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Cordova Village		
Unit Code:	081/025/32	County:	Rock Island
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$505,051		
Equalized Assessed Valuation:	\$8,534,392		
Population:	672		
Employees:			
Full Time:	2		
Part Time:	20		
Salaries Paid:	\$148,202		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$1,150,074	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$1,711	\$52,950	\$839
Revenues During FY 22:	\$856,216	\$563,644	\$213,143
Expenditures During FY 22:	\$887,618	\$457,110	\$153,944
Per Capita Revenues:	\$1,274	\$103,095	\$569
Per Capita Expenditures:	\$1,321	\$81,863	\$420
Revenues over/under Expenditures:	(\$31,402)	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	120.75%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$1,071,804	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,595	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,011	\$0
Total Unreserved Funds:	\$0	\$42,817	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$747,966	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$323,838	\$167,739	\$177,205

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$28,785	\$554,073	\$33,399
Per Capita Debt:	\$43	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$615,680	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$916	\$124,305	\$1,284
Revenues During FY 22:	\$230,726	\$345,491	\$112,306
Expenditures During FY 22:	\$265,196	\$319,535	\$116,797
Per Capita Revenues:	\$343	\$19,154	\$321
Per Capita Expenses:	\$395	\$17,518	\$320
Operating Income (loss):	(\$34,470)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	236.84%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$628,078	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$935	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Cornell Village		
Unit Code:	053/020/32	County:	Livingston
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$258,860		
Equalized Assessed Valuation:	\$4,842,795		
Population:	446		
Employees:			
Full Time:			
Part Time:	12		
Salaries Paid:	\$75,187		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$98,885	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$222	\$52,950	\$839
Revenues During FY 22:	\$205,387	\$563,644	\$213,143
Expenditures During FY 22:	\$217,458	\$457,110	\$153,944
Per Capita Revenues:	\$461	\$103,095	\$569
Per Capita Expenditures:	\$488	\$81,863	\$420
Revenues over/under Expenditures:	(\$12,071)	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	48.06%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$104,505	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$234	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,011	\$0
Total Unreserved Funds:	\$0	\$42,817	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$33,289	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$35,911	\$167,739	\$177,205

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:	\$95,107	\$554,073	\$33,399
Per Capita Debt:	\$213	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$323,270	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$725	\$124,305	\$1,284
Revenues During FY 22:	\$151,948	\$345,491	\$112,306
Expenditures During FY 22:	\$114,596	\$319,535	\$116,797
Per Capita Revenues:	\$341	\$19,154	\$321
Per Capita Expenses:	\$257	\$17,518	\$320
Operating Income (loss):	\$37,352	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	309.63%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$354,822	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$796	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Cortland Town		
Unit Code:	019/010/31	County:	DeKalb
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,157,395		
Equalized Assessed Valuation:	\$74,530,933		
Population:	4,361		
Employees:			
Full Time:	16		
Part Time:	7		
Salaries Paid:	\$1,379,776		

Blended Component Units
Empty box for Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$1,178,929	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$270	\$1,022	\$737
Revenues During FY 22:	\$3,032,908	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$2,616,222	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$695	\$1,174	\$952
Per Capita Expenditures:	\$600	\$967	\$782
Revenues over/under Expenditures:	\$416,686	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	73.55%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$1,924,170	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$441	\$1,237	\$917

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$17,366	\$0
Total Unreserved Funds:	\$0	\$13,093	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,473,120	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$614,023	(\$4,609,276)	\$682,749

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:	\$1,151,909	\$14,039,311	\$2,989,000
Per Capita Debt:	\$264	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$21,258,083	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$4,875	\$1,999	\$1,575
Revenues During FY 22:	\$1,438,120	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$1,501,488	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$330	\$648	\$456
Per Capita Expenses:	\$344	\$544	\$399
Operating Income (loss):	(\$63,368)	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	1,411.58%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$21,194,715	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$4,860	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Coulterville Village
Unit Code:	079/020/32
County:	Randolph
Fiscal Year End:	4/30/2022
Accounting Method:	Cash With Assets
Appropriation or Budget:	\$3,558,895
Equalized Assessed Valuation:	\$9,138,632
Population:	945
Employees:	
Full Time:	5
Part Time:	
Salaries Paid:	\$456,506

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$521,028	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$551	\$52,950	\$839
Revenues During FY 22:	\$804,221	\$563,644	\$213,143
Expenditures During FY 22:	\$849,707	\$457,110	\$153,944
Per Capita Revenues:	\$851	\$103,095	\$569
Per Capita Expenditures:	\$899	\$81,863	\$420
Revenues over/under Expenditures:	(\$45,486)	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	55.97%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$475,542	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$503	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,011	\$0
Total Unreserved Funds:	\$0	\$42,817	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$203,737	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$137,676	\$167,739	\$177,205

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:	\$761,032	\$554,073	\$33,399
Per Capita Debt:	\$805	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$2,189,555	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$2,317	\$124,305	\$1,284
Revenues During FY 22:	\$541,964	\$345,491	\$112,306
Expenditures During FY 22:	\$474,204	\$319,535	\$116,797
Per Capita Revenues:	\$574	\$19,154	\$321
Per Capita Expenses:	\$502	\$17,518	\$320
Operating Income (loss):	\$67,760	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	476.02%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$2,257,315	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$2,389	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Countryside City
Unit Code:	016/125/30
County:	Cook
Fiscal Year End:	4/30/2022
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$25,906,864
Equalized Assessed Valuation:	\$370,028,144
Population:	6,420
Employees:	
Full Time:	50
Part Time:	25
Salaries Paid:	\$4,826,164

Blended Component Units
Number Submitted = 1 Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$12,835,067	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$1,999	\$1,022	\$737
Revenues During FY 22:	\$17,459,579	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$14,617,092	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$2,720	\$1,174	\$952
Per Capita Expenditures:	\$2,277	\$967	\$782
Revenues over/under Expenditures:	\$2,842,487	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	94.81%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$13,858,677	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$2,159	\$1,237	\$917

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$17,366	\$0
Total Unreserved Funds:	\$0	\$13,093	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,991,626	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$1,940,129	(\$4,609,276)	\$682,749

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:	\$38,235,000	\$14,039,311	\$2,989,000
Per Capita Debt:	\$5,956	\$1,822	\$849
General Obligation Debt over EAV:	10.33%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$17,357,797	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$2,704	\$1,999	\$1,575
Revenues During FY 22:	\$4,581,544	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$4,337,153	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$714	\$648	\$456
Per Capita Expenses:	\$676	\$544	\$399
Operating Income (loss):	\$244,391	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	405.85%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$17,602,188	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$2,742	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Cowden Village		
Unit Code:	086/010/32	County:	Shelby
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,854,450		
Equalized Assessed Valuation:	\$3,316,502		
Population:	612		
Employees:			
Full Time:	2		
Part Time:	9		
Salaries Paid:	\$123,429		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$135,839	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$222	\$52,950	\$839
Revenues During FY 22:	\$402,623	\$563,644	\$213,143
Expenditures During FY 22:	\$424,275	\$457,110	\$153,944
Per Capita Revenues:	\$658	\$103,095	\$569
Per Capita Expenditures:	\$693	\$81,863	\$420
Revenues over/under Expenditures:	(\$21,652)	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	38.72%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$164,284	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$268	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,011	\$0
Total Unreserved Funds:	\$0	\$42,817	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$108,966	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$55,318	\$167,739	\$177,205

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:	\$1,868,000	\$554,073	\$33,399
Per Capita Debt:	\$3,052	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$3,325,345	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$5,434	\$124,305	\$1,284
Revenues During FY 22:	\$334,182	\$345,491	\$112,306
Expenditures During FY 22:	\$250,294	\$319,535	\$116,797
Per Capita Revenues:	\$546	\$19,154	\$321
Per Capita Expenses:	\$409	\$17,518	\$320
Operating Income (loss):	\$83,888	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	1,342.08%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$3,359,136	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$5,489	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Crainville Village		
Unit Code:	100/030/32	County:	Williamson
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,833,200		
Equalized Assessed Valuation:	\$28,824,360		
Population:	1,481		
Employees:			
Full Time:	6		
Part Time:	4		
Salaries Paid:	\$334,002		

Blended Component Units

Number Submitted = 1
Total Appropriations

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$2,074,897	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$1,401	\$1,022	\$737
Revenues During FY 22:	\$1,090,627	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$569,915	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$736	\$1,174	\$952
Per Capita Expenditures:	\$385	\$967	\$782
Revenues over/under Expenditures:	\$520,712	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	449.75%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$2,563,216	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$1,731	\$1,237	\$917

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$17,366	\$0
Total Unreserved Funds:	\$0	\$13,093	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$421,989	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$2,141,227	(\$4,609,276)	\$682,749

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:	\$689,869	\$14,039,311	\$2,989,000
Per Capita Debt:	\$466	\$1,822	\$849
General Obligation Debt over EAV:	1.17%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$2,404,848	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$1,624	\$1,999	\$1,575
Revenues During FY 22:	\$788,807	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$577,493	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$533	\$648	\$456
Per Capita Expenses:	\$390	\$544	\$399
Operating Income (loss):	\$211,314	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	402.35%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$2,323,562	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$1,569	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Creal Springs City
Unit Code:	100/035/30
County:	Williamson
Fiscal Year End:	4/30/2022
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$619,129
Equalized Assessed Valuation:	\$2,125,496
Population:	532
Employees:	
Full Time:	4
Part Time:	4
Salaries Paid:	\$162,018

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$579,765	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$1,090	\$52,950	\$839
Revenues During FY 22:	\$436,821	\$563,644	\$213,143
Expenditures During FY 22:	\$353,235	\$457,110	\$153,944
Per Capita Revenues:	\$821	\$103,095	\$569
Per Capita Expenditures:	\$664	\$81,863	\$420
Revenues over/under Expenditures:	\$83,586	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	188.11%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$664,453	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,249	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,011	\$0
Total Unreserved Funds:	\$0	\$42,817	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$366,997	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$297,456	\$167,739	\$177,205

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:	\$240,455	\$554,073	\$33,399
Per Capita Debt:	\$452	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$1,073,167	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$2,017	\$124,305	\$1,284
Revenues During FY 22:	\$306,941	\$345,491	\$112,306
Expenditures During FY 22:	\$352,215	\$319,535	\$116,797
Per Capita Revenues:	\$577	\$19,154	\$321
Per Capita Expenses:	\$662	\$17,518	\$320
Operating Income (loss):	(\$45,274)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	291.52%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$1,026,791	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$1,930	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Crescent City Village
Unit Code:	038/040/32
County:	Iroquois
Fiscal Year End:	4/30/2022
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$762,900
Equalized Assessed Valuation:	\$6,772,643
Population:	615
Employees:	
Full Time:	1
Part Time:	12
Salaries Paid:	\$57,628

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$1,035,049	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$1,683	\$52,950	\$839
Revenues During FY 22:	\$323,909	\$563,644	\$213,143
Expenditures During FY 22:	\$225,114	\$457,110	\$153,944
Per Capita Revenues:	\$527	\$103,095	\$569
Per Capita Expenditures:	\$366	\$81,863	\$420
Revenues over/under Expenditures:	\$98,795	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	503.68%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$1,133,844	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,844	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,011	\$0
Total Unreserved Funds:	\$0	\$42,817	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$263,693	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$870,151	\$167,739	\$177,205

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	\$554,073	\$33,399
Per Capita Debt:	\$0	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$496,737	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$808	\$124,305	\$1,284
Revenues During FY 22:	\$97,760	\$345,491	\$112,306
Expenditures During FY 22:	\$119,821	\$319,535	\$116,797
Per Capita Revenues:	\$159	\$19,154	\$321
Per Capita Expenses:	\$195	\$17,518	\$320
Operating Income (loss):	(\$22,061)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	396.15%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$474,676	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$772	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Crest Hill City
Unit Code:	099/030/30
County:	Will
Fiscal Year End:	4/30/2022
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$35,477,454
Equalized Assessed Valuation:	\$425,520,934
Population:	20,293
Employees:	
Full Time:	74
Part Time:	6
Salaries Paid:	\$6,278,435

Blended Component Units

Number Submitted = 1
Crest Hill Police Pension Fund

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$12,647,094	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$623	\$1,022	\$737
Revenues During FY 22:	\$15,356,227	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$11,584,246	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$757	\$1,174	\$952
Per Capita Expenditures:	\$571	\$967	\$782
Revenues over/under Expenditures:	\$3,771,981	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	129.87%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$15,044,725	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$741	\$1,237	\$917

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$17,366	\$0
Total Unreserved Funds:	\$0	\$13,093	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,799,111	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	(\$2,363,160)	(\$4,609,276)	\$682,749

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:	\$30,842,078	\$14,039,311	\$2,989,000
Per Capita Debt:	\$1,520	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$43,879,791	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$2,162	\$1,999	\$1,575
Revenues During FY 22:	\$10,853,773	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$8,604,761	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$535	\$648	\$456
Per Capita Expenses:	\$424	\$544	\$399
Operating Income (loss):	\$2,249,012	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	536.08%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$46,128,803	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$2,273	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Creston Village		
Unit Code:	071/020/32	County:	Ogle
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$679,650		
Equalized Assessed Valuation:	\$8,888,984		
Population:	627		
Employees:			
Full Time:			
Part Time:	13		
Salaries Paid:	\$73,720		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$1,250,070	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$1,994	\$52,950	\$839
Revenues During FY 22:	\$356,609	\$563,644	\$213,143
Expenditures During FY 22:	\$180,736	\$457,110	\$153,944
Per Capita Revenues:	\$569	\$103,095	\$569
Per Capita Expenditures:	\$288	\$81,863	\$420
Revenues over/under Expenditures:	\$175,873	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	788.96%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$1,425,943	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$2,274	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,011	\$0
Total Unreserved Funds:	\$0	\$42,817	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$82,204	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$1,343,739	\$167,739	\$177,205

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	\$554,073	\$33,399
Per Capita Debt:	\$0	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$1,557,404	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$2,484	\$124,305	\$1,284
Revenues During FY 22:	\$246,077	\$345,491	\$112,306
Expenditures During FY 22:	\$253,446	\$319,535	\$116,797
Per Capita Revenues:	\$392	\$19,154	\$321
Per Capita Expenses:	\$404	\$17,518	\$320
Operating Income (loss):	(\$7,369)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	611.58%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$1,550,035	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$2,472	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Crestwood Village		
Unit Code:	016/130/32	County:	Cook
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$36,994,520		
Equalized Assessed Valuation:	\$346,199,892		
Population:	10,683		
Employees:			
	Full Time:	75	
	Part Time:	185	
	Salaries Paid:	\$6,913,282	

Blended Component Units
Number Submitted = 2
Firefighters Pension
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$15,317,825	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$1,434	\$1,022	\$737
Revenues During FY 22:	\$20,892,278	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$18,811,541	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$1,956	\$1,174	\$952
Per Capita Expenditures:	\$1,761	\$967	\$782
Revenues over/under Expenditures:	\$2,080,737	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	90.56%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$17,036,101	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$1,595	\$1,237	\$917

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$17,366	\$0
Total Unreserved Funds:	\$0	\$13,093	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$9,035,056	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	(\$22,782,770)	(\$4,609,276)	\$682,749

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:	\$60,091,756	\$14,039,311	\$2,989,000
Per Capita Debt:	\$5,625	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$21,810,217	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$2,042	\$1,999	\$1,575
Revenues During FY 22:	\$4,218,820	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$4,175,337	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$395	\$648	\$456
Per Capita Expenses:	\$391	\$544	\$399
Operating Income (loss):	\$43,483	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	523.54%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$21,859,694	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$2,046	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Crete Village		
Unit Code:	099/035/32	County:	Will
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$23,497,320		
Equalized Assessed Valuation:	\$171,943,453		
Population:	8,465		
Employees:			
Full Time:	39		
Part Time:	67		
Salaries Paid:	\$3,414,747		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$13,782,805	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$1,628	\$1,022	\$737
Revenues During FY 22:	\$11,949,065	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$10,493,251	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$1,412	\$1,174	\$952
Per Capita Expenditures:	\$1,240	\$967	\$782
Revenues over/under Expenditures:	\$1,455,814	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	146.11%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$15,331,619	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$1,811	\$1,237	\$917

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$17,366	\$0
Total Unreserved Funds:	\$0	\$13,093	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$8,308,502	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$5,206,753	(\$4,609,276)	\$682,749

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:	\$8,145,559	\$14,039,311	\$2,989,000
Per Capita Debt:	\$962	\$1,822	\$849
General Obligation Debt over EAV:	0.71%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$10,924,792	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$1,291	\$1,999	\$1,575
Revenues During FY 22:	\$2,216,295	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$1,909,335	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$262	\$648	\$456
Per Capita Expenses:	\$226	\$544	\$399
Operating Income (loss):	\$306,960	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	666.82%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$12,731,752	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$1,504	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Creve Coeur Village		
Unit Code:	090/015/32	County:	Tazewell
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$5,929,336		
Equalized Assessed Valuation:	\$49,242,630		
Population:	5,074		
Employees:			
Full Time:		21	
Part Time:		39	
Salaries Paid:		\$1,254,284	

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:	\$2,712,146	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$535	\$1,022	\$737
Revenues During FY 22:	\$4,207,768	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$3,193,895	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$829	\$1,174	\$952
Per Capita Expenditures:	\$629	\$967	\$782
Revenues over/under Expenditures:	\$1,013,873	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	116.66%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$3,726,019	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$734	\$1,237	\$917

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$17,366	\$0
Total Unreserved Funds:	\$0	\$13,093	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$926,827	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$2,799,192	(\$4,609,276)	\$682,749

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:	\$4,280,620	\$14,039,311	\$2,989,000
Per Capita Debt:	\$844	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$7,546,695	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$1,487	\$1,999	\$1,575
Revenues During FY 22:	\$2,180,757	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$1,948,630	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$430	\$648	\$456
Per Capita Expenses:	\$384	\$544	\$399
Operating Income (loss):	\$232,127	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	399.19%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$7,778,822	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$1,533	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Crossville Village		
Unit Code:	097/020/32	County:	White
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,840,578		
Equalized Assessed Valuation:	\$4,088,147		
Population:	623		
Employees:			
Full Time:	4		
Part Time:	5		
Salaries Paid:	\$225,234		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$1,410,146	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$2,263	\$52,950	\$839
Revenues During FY 22:	\$426,827	\$563,644	\$213,143
Expenditures During FY 22:	\$401,809	\$457,110	\$153,944
Per Capita Revenues:	\$685	\$103,095	\$569
Per Capita Expenditures:	\$645	\$81,863	\$420
Revenues over/under Expenditures:	\$25,018	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	400.26%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$1,608,273	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$2,581	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,011	\$0
Total Unreserved Funds:	\$0	\$42,817	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$156,746	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$889,631	\$167,739	\$177,205

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:	\$557,186	\$554,073	\$33,399
Per Capita Debt:	\$894	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$1,906,998	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$3,061	\$124,305	\$1,284
Revenues During FY 22:	\$748,203	\$345,491	\$112,306
Expenditures During FY 22:	\$673,098	\$319,535	\$116,797
Per Capita Revenues:	\$1,201	\$19,154	\$321
Per Capita Expenses:	\$1,080	\$17,518	\$320
Operating Income (loss):	\$75,105	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	319.78%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$2,152,441	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$3,455	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Crystal Lake City		
Unit Code:	063/020/30	County:	Mchenry
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$109,832,459		
Equalized Assessed Valuation:	\$1,290,649,653		
Population:	40,269		
Employees:			
Full Time:	255		
Part Time:	99		
Salaries Paid:	\$27,574,301		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$38,093,962	\$34,972,404	\$30,239,443
Per Capita Beginning Fund Balance:	\$946	\$748	\$712
Revenues During FY 22:	\$54,119,661	\$72,859,655	\$58,178,402
Expenditures During FY 22:	\$41,602,117	\$61,478,579	\$47,866,110
Per Capita Revenues:	\$1,344	\$1,441	\$1,484
Per Capita Expenditures:	\$1,033	\$1,214	\$1,238
Revenues over/under Expenditures:	\$12,517,544	\$11,381,080	\$9,077,164
Ratio of Fund Balance to Expenditures:	88.97%	81.39%	73.81%
Ending Fund Balance for FY 22:	\$37,013,970	\$43,663,747	\$34,356,837
Per Capita Ending Fund Balance:	\$919	\$904	\$915

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:	\$12,059,384	\$19,660,916	\$12,691,601
Total Unrestricted Net Assets:	(\$12,047,193)	(\$72,107,891)	(\$30,724,824)

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:	\$102,423,712	\$139,572,276	\$79,067,655
Per Capita Debt:	\$2,543	\$2,651	\$2,043
General Obligation Debt over EAV:	1.76%	20.99%	2.70%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$60,467,169	\$76,751,554	\$56,969,508
Per Capita Beginning Retained Earnings	\$1,502	\$1,532	\$1,230
Revenues During FY 22:	\$17,575,062	\$25,359,482	\$17,601,369
Expenditures During FY 22:	\$13,221,966	\$21,600,430	\$14,367,115
Per Capita Revenues:	\$436	\$495	\$394
Per Capita Expenses:	\$328	\$419	\$333
Operating Income (loss):	\$4,353,096	\$3,759,052	\$2,712,239
Ratio of Retained Earnings to Expenses:	490.25%	453.32%	429.72%
Ending Retained Earnings for FY 22:	\$64,820,265	\$80,939,609	\$57,687,802
Per Capita Ending Retained Earnings:	\$1,610	\$1,622	\$1,323

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Cullom Village		
Unit Code:	053/025/32	County:	Livingston
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$707,110		
Equalized Assessed Valuation:	\$6,944,254		
Population:	650		
Employees:			
Full Time:	2		
Part Time:	3		
Salaries Paid:	\$70,642		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$652,227	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$1,003	\$52,950	\$839
Revenues During FY 22:	\$248,135	\$563,644	\$213,143
Expenditures During FY 22:	\$342,068	\$457,110	\$153,944
Per Capita Revenues:	\$382	\$103,095	\$569
Per Capita Expenditures:	\$526	\$81,863	\$420
Revenues over/under Expenditures:	(\$93,933)	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	163.21%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$558,294	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$859	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$49,523	\$10,011	\$0
Total Unreserved Funds:	\$508,771	\$42,817	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$0	\$167,739	\$177,205

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	\$554,073	\$33,399
Per Capita Debt:	\$0	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$856,542	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$1,318	\$124,305	\$1,284
Revenues During FY 22:	\$99,349	\$345,491	\$112,306
Expenditures During FY 22:	\$307,552	\$319,535	\$116,797
Per Capita Revenues:	\$153	\$19,154	\$321
Per Capita Expenses:	\$473	\$17,518	\$320
Operating Income (loss):	(\$208,203)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	210.81%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$648,339	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$997	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Cypress Village		
Unit Code:	044/020/32	County:	Johnson
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$167,675		
Equalized Assessed Valuation:	\$1,086,516		
Population:	217		
Employees:			
Full Time:			
Part Time:	7		
Salaries Paid:	\$11,967		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$184,055	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$848	\$52,950	\$839
Revenues During FY 22:	\$136,063	\$563,644	\$213,143
Expenditures During FY 22:	\$56,684	\$457,110	\$153,944
Per Capita Revenues:	\$627	\$103,095	\$569
Per Capita Expenditures:	\$261	\$81,863	\$420
Revenues over/under Expenditures:	\$79,379	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	464.74%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$263,434	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,214	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,011	\$0
Total Unreserved Funds:	\$0	\$42,817	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$64,562	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$198,872	\$167,739	\$177,205

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:	\$85,327	\$554,073	\$33,399
Per Capita Debt:	\$393	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$217,158	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$1,001	\$124,305	\$1,284
Revenues During FY 22:	\$33,111	\$345,491	\$112,306
Expenditures During FY 22:	\$34,206	\$319,535	\$116,797
Per Capita Revenues:	\$153	\$19,154	\$321
Per Capita Expenses:	\$158	\$17,518	\$320
Operating Income (loss):	(\$1,095)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	631.65%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$216,063	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$996	\$126,224	\$1,312