

# FISCAL YEAR 2022



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Less Than 1,000**

#### Local Government Profile

<b>Unit Name:</b>	Dahlgren Village		
<b>Unit Code:</b>	033/020/32	<b>County:</b>	Hamilton
<b>Fiscal Year End:</b>	3/31/2022		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$650,384		
<b>Equalized Assessed Valuation:</b>	\$4,317,216		
<b>Population:</b>	502		
<b>Employees:</b>			
<b>Full Time:</b>	5		
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$129,142		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$329,060	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$655	\$52,950	\$839
Revenues During FY 22:	\$266,538	\$563,644	\$213,143
Expenditures During FY 22:	\$187,290	\$457,110	\$153,944
Per Capita Revenues:	\$531	\$103,095	\$569
Per Capita Expenditures:	\$373	\$81,863	\$420
Revenues over/under Expenditures:	\$79,248	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	217.21%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$406,808	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$810	\$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:	\$78,083	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$350,025	\$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:	<b>\$0</b>	\$554,073	\$33,399
Per Capita Debt:	<b>\$0</b>	\$70,776	\$97
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	<b>\$1,860,986</b>	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	<b>\$3,707</b>	\$124,305	\$1,284
Revenues During FY 22:	<b>\$680,868</b>	\$345,491	\$112,306
Expenditures During FY 22:	<b>\$461,596</b>	\$319,535	\$116,797
Per Capita Revenues:	<b>\$1,356</b>	\$19,154	\$321
Per Capita Expenses:	<b>\$920</b>	\$17,518	\$320
Operating Income (loss):	<b>\$219,272</b>	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	<b>450.99%</b>	411.24%	347.81%
Ending Retained Earnings for FY 22:	<b>\$2,081,758</b>	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	<b>\$4,147</b>	\$126,224	\$1,312

# FISCAL YEAR 2022



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ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Less Than 1,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Dakota Village</b>		
<b>Unit Code:</b>	089/015/32	<b>County:</b>	Stephenson
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$312,500		
<b>Equalized Assessed Valuation:</b>	\$4,363,931		
<b>Population:</b>	506		
<b>Employees:</b>			
<b>Full Time:</b>	25		
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$50,187		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	<b>\$823,060</b>	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	<b>\$1,627</b>	\$52,950	\$839
Revenues During FY 22:	<b>\$350,148</b>	\$563,644	\$213,143
Expenditures During FY 22:	<b>\$168,313</b>	\$457,110	\$153,944
Per Capita Revenues:	<b>\$692</b>	\$103,095	\$569
Per Capita Expenditures:	<b>\$333</b>	\$81,863	\$420
Revenues over/under Expenditures:	<b>\$181,835</b>	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	<b>567.80%</b>	355.12%	224.46%
Ending Fund Balance for FY 22:	<b>\$955,678</b>	\$749,617	\$343,316
Per Capita Ending Fund Balance:	<b>\$1,889</b>	\$66,251	\$1,001

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$72,052</b>	\$253,935	\$72,003
Total Unrestricted Net Assets:	<b>\$836,427</b>	\$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:	<b>\$432,813</b>	\$554,073	\$33,399
Per Capita Debt:	<b>\$855</b>	\$70,776	\$97
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	<b>\$2,200,558</b>	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	<b>\$4,349</b>	\$124,305	\$1,284
Revenues During FY 22:	<b>\$150,832</b>	\$345,491	\$112,306
Expenditures During FY 22:	<b>\$121,130</b>	\$319,535	\$116,797
Per Capita Revenues:	<b>\$298</b>	\$19,154	\$321
Per Capita Expenses:	<b>\$239</b>	\$17,518	\$320
Operating Income (loss):	<b>\$29,702</b>	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	<b>1,881.84%</b>	411.24%	347.81%
Ending Retained Earnings for FY 22:	<b>\$2,279,477</b>	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	<b>\$4,505</b>	\$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

<b>Unit Name:</b>	Dallas City		
<b>Unit Code:</b>	034/035/30	<b>County:</b>	Hancock
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,401,320		
<b>Equalized Assessed Valuation:</b>	\$7,805,273		
<b>Population:</b>	945		
<b>Employees:</b>			
<b>Full Time:</b>	4		
<b>Part Time:</b>	6		
<b>Salaries Paid:</b>	\$191,001		

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$773,728	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$819	\$52,950	\$839
Revenues During FY 22:	\$523,671	\$563,644	\$213,143
Expenditures During FY 22:	\$465,406	\$457,110	\$153,944
Per Capita Revenues:	\$554	\$103,095	\$569
Per Capita Expenditures:	\$492	\$81,863	\$420
Revenues over/under Expenditures:	\$58,265	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	178.77%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$831,993	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$880	\$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:	\$150,117	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$681,876	\$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:	<b>\$411,343</b>	\$554,073	\$33,399
Per Capita Debt:	<b>\$435</b>	\$70,776	\$97
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	<b>\$1,955,148</b>	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	<b>\$2,069</b>	\$124,305	\$1,284
Revenues During FY 22:	<b>\$321,710</b>	\$345,491	\$112,306
Expenditures During FY 22:	<b>\$290,441</b>	\$319,535	\$116,797
Per Capita Revenues:	<b>\$340</b>	\$19,154	\$321
Per Capita Expenses:	<b>\$307</b>	\$17,518	\$320
Operating Income (loss):	<b>\$31,269</b>	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	<b>683.93%</b>	411.24%	347.81%
Ending Retained Earnings for FY 22:	<b>\$1,986,417</b>	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	<b>\$2,102</b>	\$126,224	\$1,312

# FISCAL YEAR 2022



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ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Less Than 1,000**

#### Local Government Profile

<b>Unit Name:</b>	Dalton City Village		
<b>Unit Code:</b>	070/020/32	<b>County:</b>	Moultrie
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$689,600		
<b>Equalized Assessed Valuation:</b>	\$5,251,722		
<b>Population:</b>	600		
<b>Employees:</b>			
<b>Full Time:</b>	3		
<b>Part Time:</b>	7		
<b>Salaries Paid:</b>	\$124,845		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$363,622	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$606	\$52,950	\$839
Revenues During FY 22:	\$299,457	\$563,644	\$213,143
Expenditures During FY 22:	\$250,491	\$457,110	\$153,944
Per Capita Revenues:	\$499	\$103,095	\$569
Per Capita Expenditures:	\$417	\$81,863	\$420
Revenues over/under Expenditures:	\$48,966	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	164.71%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$412,588	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$688	\$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:	\$101,699	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$310,889	\$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:	<b>\$102,881</b>	\$554,073	\$33,399
Per Capita Debt:	<b>\$171</b>	\$70,776	\$97
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	<b>\$86,026</b>	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	<b>\$143</b>	\$124,305	\$1,284
Revenues During FY 22:	<b>\$141,721</b>	\$345,491	\$112,306
Expenditures During FY 22:	<b>\$168,949</b>	\$319,535	\$116,797
Per Capita Revenues:	<b>\$236</b>	\$19,154	\$321
Per Capita Expenses:	<b>\$282</b>	\$17,518	\$320
Operating Income (loss):	<b>(\$27,228)</b>	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	<b>34.80%</b>	411.24%	347.81%
Ending Retained Earnings for FY 22:	<b>\$58,798</b>	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	<b>\$98</b>	\$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

<b>Unit Name:</b>	Dalzell Village		
<b>Unit Code:</b>	006/030/32	<b>County:</b>	Bureau
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,362,950		
<b>Equalized Assessed Valuation:</b>	\$5,573,643		
<b>Population:</b>	647		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	13	
	<b>Salaries Paid:</b>	\$56,846	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	<b>\$825,608</b>	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	<b>\$1,276</b>	\$52,950	\$839
Revenues During FY 22:	<b>\$688,742</b>	\$563,644	\$213,143
Expenditures During FY 22:	<b>\$493,577</b>	\$457,110	\$153,944
Per Capita Revenues:	<b>\$1,065</b>	\$103,095	\$569
Per Capita Expenditures:	<b>\$763</b>	\$81,863	\$420
Revenues over/under Expenditures:	<b>\$195,165</b>	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	<b>206.81%</b>	355.12%	224.46%
Ending Fund Balance for FY 22:	<b>\$1,020,773</b>	\$749,617	\$343,316
Per Capita Ending Fund Balance:	<b>\$1,578</b>	\$66,251	\$1,001

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$507,042</b>	\$253,935	\$72,003
Total Unrestricted Net Assets:	<b>\$513,731</b>	\$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:	<b>\$0</b>	\$554,073	\$33,399
Per Capita Debt:	<b>\$0</b>	\$70,776	\$97
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	<b>\$645,751</b>	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	<b>\$998</b>	\$124,305	\$1,284
Revenues During FY 22:	<b>\$202,123</b>	\$345,491	\$112,306
Expenditures During FY 22:	<b>\$214,122</b>	\$319,535	\$116,797
Per Capita Revenues:	<b>\$312</b>	\$19,154	\$321
Per Capita Expenses:	<b>\$331</b>	\$17,518	\$320
Operating Income (loss):	<b>(\$11,999)</b>	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	<b>295.98%</b>	411.24%	347.81%
Ending Retained Earnings for FY 22:	<b>\$633,752</b>	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	<b>\$980</b>	\$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

<b>Unit Name:</b>	Damiansville Village		
<b>Unit Code:</b>	014/037/32	<b>County:</b>	Clinton
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$557,400		
<b>Equalized Assessed Valuation:</b>	\$8,565,901		
<b>Population:</b>	487		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	11		
<b>Salaries Paid:</b>	\$21,978		

Blended Component Units
<p>Number Submitted = 1</p> <p>Road &amp; Bridge</p>

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$214,571	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$441	\$52,950	\$839
Revenues During FY 22:	\$259,096	\$563,644	\$213,143
Expenditures During FY 22:	\$158,965	\$457,110	\$153,944
Per Capita Revenues:	\$532	\$103,095	\$569
Per Capita Expenditures:	\$326	\$81,863	\$420
Revenues over/under Expenditures:	\$100,131	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	197.97%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$314,702	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$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:	\$75,323	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$239,379	\$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:	<b>\$0</b>	\$554,073	\$33,399
Per Capita Debt:	<b>\$0</b>	\$70,776	\$97
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	<b>\$800,367</b>	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	<b>\$1,643</b>	\$124,305	\$1,284
Revenues During FY 22:	<b>\$171,127</b>	\$345,491	\$112,306
Expenditures During FY 22:	<b>\$184,775</b>	\$319,535	\$116,797
Per Capita Revenues:	<b>\$351</b>	\$19,154	\$321
Per Capita Expenses:	<b>\$379</b>	\$17,518	\$320
Operating Income (loss):	<b>(\$13,648)</b>	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	<b>425.77%</b>	411.24%	347.81%
Ending Retained Earnings for FY 22:	<b>\$786,719</b>	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	<b>\$1,615</b>	\$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

<b>Unit Name:</b>	Dana Village		
<b>Unit Code:</b>	050/015/32	<b>County:</b>	Lasalle
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$87,600		
<b>Equalized Assessed Valuation:</b>	\$1,496,483		
<b>Population:</b>	162		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	1		
<b>Salaries Paid:</b>	\$8,860		

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$76,324	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$471	\$52,950	\$839
Revenues During FY 22:	\$81,032	\$563,644	\$213,143
Expenditures During FY 22:	\$62,760	\$457,110	\$153,944
Per Capita Revenues:	\$500	\$103,095	\$569
Per Capita Expenditures:	\$387	\$81,863	\$420
Revenues over/under Expenditures:	\$18,272	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	150.73%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$94,596	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$584	\$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:	<b>\$0</b>	\$554,073	\$33,399
Per Capita Debt:	<b>\$0</b>	\$70,776	\$97
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

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

<b>Unit Name:</b>	Danforth Village		
<b>Unit Code:</b>	038/045/32	<b>County:</b>	Iroquois
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$467,335		
<b>Equalized Assessed Valuation:</b>	\$4,994,454		
<b>Population:</b>	587		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	6		
<b>Salaries Paid:</b>	\$13,163		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	<b>\$713,358</b>	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	<b>\$1,215</b>	\$52,950	\$839
Revenues During FY 22:	<b>\$326,064</b>	\$563,644	\$213,143
Expenditures During FY 22:	<b>\$142,597</b>	\$457,110	\$153,944
Per Capita Revenues:	<b>\$555</b>	\$103,095	\$569
Per Capita Expenditures:	<b>\$243</b>	\$81,863	\$420
Revenues over/under Expenditures:	<b>\$183,467</b>	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	<b>628.92%</b>	355.12%	224.46%
Ending Fund Balance for FY 22:	<b>\$896,825</b>	\$749,617	\$343,316
Per Capita Ending Fund Balance:	<b>\$1,528</b>	\$66,251	\$1,001

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$200,364</b>	\$253,935	\$72,003
Total Unrestricted Net Assets:	<b>\$696,461</b>	\$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:	<b>\$0</b>	\$554,073	\$33,399
Per Capita Debt:	<b>\$0</b>	\$70,776	\$97
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	<b>\$423,766</b>	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	<b>\$722</b>	\$124,305	\$1,284
Revenues During FY 22:	<b>\$80,695</b>	\$345,491	\$112,306
Expenditures During FY 22:	<b>\$92,683</b>	\$319,535	\$116,797
Per Capita Revenues:	<b>\$137</b>	\$19,154	\$321
Per Capita Expenses:	<b>\$158</b>	\$17,518	\$320
Operating Income (loss):	<b>(\$11,988)</b>	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	<b>444.29%</b>	411.24%	347.81%
Ending Retained Earnings for FY 22:	<b>\$411,778</b>	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	<b>\$701</b>	\$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

<b>Unit Name:</b>	Danvers Village		
<b>Unit Code:</b>	064/050/32	<b>County:</b>	McLean
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,088,052		
<b>Equalized Assessed Valuation:</b>	\$16,350,747		
<b>Population:</b>	1,075		
<b>Employees:</b>			
<b>Full Time:</b>			4
<b>Part Time:</b>			9
<b>Salaries Paid:</b>	\$345,018		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	<b>\$408,369</b>	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	<b>\$380</b>	\$1,022	\$737
Revenues During FY 22:	<b>\$817,008</b>	\$8,203,224	\$3,716,217
Expenditures During FY 22:	<b>\$593,637</b>	\$7,009,559	\$3,078,192
Per Capita Revenues:	<b>\$760</b>	\$1,174	\$952
Per Capita Expenditures:	<b>\$552</b>	\$967	\$782
Revenues over/under Expenditures:	<b>\$223,371</b>	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	<b>113.06%</b>	141.68%	116.64%
Ending Fund Balance for FY 22:	<b>\$671,151</b>	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	<b>\$624</b>	\$1,237	\$917

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$341,530</b>	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	<b>\$329,621</b>	(\$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:	<b>\$1,782,433</b>	\$14,039,311	\$2,989,000
Per Capita Debt:	<b>\$1,658</b>	\$1,822	\$849
General Obligation Debt over EAV:	<b>0.00%</b>	1,726,398.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	<b>\$1,790,391</b>	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	<b>\$1,665</b>	\$1,999	\$1,575
Revenues During FY 22:	<b>\$496,294</b>	\$3,918,741	\$1,562,481
Expenditures During FY 22:	<b>\$414,443</b>	\$3,287,889	\$1,337,182
Per Capita Revenues:	<b>\$462</b>	\$648	\$456
Per Capita Expenses:	<b>\$386</b>	\$544	\$399
Operating Income (loss):	<b>\$81,851</b>	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	<b>442.24%</b>	442.09%	369.20%
Ending Retained Earnings for FY 22:	<b>\$1,832,831</b>	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	<b>\$1,705</b>	\$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

<b>Unit Name:</b>	Danville City		
<b>Unit Code:</b>	092/030/30	<b>County:</b>	Vermilion
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$80,116,855		
<b>Equalized Assessed Valuation:</b>	\$315,132,716		
<b>Population:</b>	28,787		
<b>Employees:</b>			
<b>Full Time:</b>	243		
<b>Part Time:</b>	33		
<b>Salaries Paid:</b>	\$15,008,434		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	<b>\$24,291,310</b>	\$34,972,404	\$30,239,443
Per Capita Beginning Fund Balance:	<b>\$844</b>	\$748	\$712
Revenues During FY 22:	<b>\$53,214,410</b>	\$72,859,655	\$58,178,402
Expenditures During FY 22:	<b>\$41,626,081</b>	\$61,478,579	\$47,866,110
Per Capita Revenues:	<b>\$1,849</b>	\$1,441	\$1,484
Per Capita Expenditures:	<b>\$1,446</b>	\$1,214	\$1,238
Revenues over/under Expenditures:	<b>\$11,588,329</b>	\$11,381,080	\$9,077,164
Ratio of Fund Balance to Expenditures:	<b>69.92%</b>	81.39%	73.81%
Ending Fund Balance for FY 22:	<b>\$29,106,845</b>	\$43,663,747	\$34,356,837
Per Capita Ending Fund Balance:	<b>\$1,011</b>	\$904	\$915

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$15,496,172</b>	\$19,660,916	\$12,691,601
Total Unrestricted Net Assets:	<b>(\$91,812,417)</b>	(\$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:	<b>\$4,057,676</b>	\$139,572,276	\$79,067,655
Per Capita Debt:	<b>\$141</b>	\$2,651	\$2,043
General Obligation Debt over EAV:	<b>0.75%</b>	20.99%	2.70%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	<b>\$15,269,536</b>	\$76,751,554	\$56,969,508
Per Capita Beginning Retained Earnings	<b>\$530</b>	\$1,532	\$1,230
Revenues During FY 22:	<b>\$9,731,565</b>	\$25,359,482	\$17,601,369
Expenditures During FY 22:	<b>\$5,923,965</b>	\$21,600,430	\$14,367,115
Per Capita Revenues:	<b>\$338</b>	\$495	\$394
Per Capita Expenses:	<b>\$206</b>	\$419	\$333
Operating Income (loss):	<b>\$3,807,600</b>	\$3,759,052	\$2,712,239
Ratio of Retained Earnings to Expenses:	<b>321.58%</b>	453.32%	429.72%
Ending Retained Earnings for FY 22:	<b>\$19,050,217</b>	\$80,939,609	\$57,687,802
Per Capita Ending Retained Earnings:	<b>\$662</b>	\$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

<b>Unit Name:</b>	Darien City		
<b>Unit Code:</b>	022/040/30	<b>County:</b>	Dupage
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$29,564,693		
<b>Equalized Assessed Valuation:</b>	\$987,925,141		
<b>Population:</b>	22,011		
<b>Employees:</b>			
<b>Full Time:</b>	65		
<b>Part Time:</b>	16		
<b>Salaries Paid:</b>	\$7,029,190		

#### 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:	\$8,138,744	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$370	\$1,022	\$737
Revenues During FY 22:	\$19,866,353	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$14,472,430	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$903	\$1,174	\$952
Per Capita Expenditures:	\$658	\$967	\$782
Revenues over/under Expenditures:	\$5,393,923	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	66.56%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$9,632,667	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$438	\$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:	\$1,281,849	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	(\$3,996,405)	(\$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:	<b>\$32,508,262</b>	\$14,039,311	\$2,989,000
Per Capita Debt:	<b>\$1,477</b>	\$1,822	\$849
General Obligation Debt over EAV:	<b>0.42%</b>	1,726,398.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	<b>\$9,159,128</b>	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	<b>\$416</b>	\$1,999	\$1,575
Revenues During FY 22:	<b>\$8,008,231</b>	\$3,918,741	\$1,562,481
Expenditures During FY 22:	<b>\$6,997,448</b>	\$3,287,889	\$1,337,182
Per Capita Revenues:	<b>\$364</b>	\$648	\$456
Per Capita Expenses:	<b>\$318</b>	\$544	\$399
Operating Income (loss):	<b>\$1,010,783</b>	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	<b>145.34%</b>	442.09%	369.20%
Ending Retained Earnings for FY 22:	<b>\$10,169,911</b>	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	<b>\$462</b>	\$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

<b>Unit Name:</b>	Davis Junction Village		
<b>Unit Code:</b>	071/023/32	<b>County:</b>	Ogle
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$11,210,511		
<b>Equalized Assessed Valuation:</b>	\$40,631,568		
<b>Population:</b>	2,512		
<b>Employees:</b>			
<b>Full Time:</b>	8		
<b>Part Time:</b>	17		
<b>Salaries Paid:</b>	\$542,750		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$7,624,470	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$3,035	\$1,022	\$737
Revenues During FY 22:	\$3,393,860	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$1,521,132	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$1,351	\$1,174	\$952
Per Capita Expenditures:	\$606	\$967	\$782
Revenues over/under Expenditures:	\$1,872,728	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	381.41%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$5,801,751	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$2,310	\$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:	\$167,409	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$5,634,342	(\$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:	<b>\$2,513,735</b>	\$14,039,311	\$2,989,000
Per Capita Debt:	<b>\$1,001</b>	\$1,822	\$849
General Obligation Debt over EAV:	<b>0.00%</b>	1,726,398.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	<b>\$4,424,878</b>	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	<b>\$1,761</b>	\$1,999	\$1,575
Revenues During FY 22:	<b>\$674,040</b>	\$3,918,741	\$1,562,481
Expenditures During FY 22:	<b>\$1,468,089</b>	\$3,287,889	\$1,337,182
Per Capita Revenues:	<b>\$268</b>	\$648	\$456
Per Capita Expenses:	<b>\$584</b>	\$544	\$399
Operating Income (loss):	<b>(\$794,049)</b>	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	<b>502.92%</b>	442.09%	369.20%
Ending Retained Earnings for FY 22:	<b>\$7,383,276</b>	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	<b>\$2,939</b>	\$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

<b>Unit Name:</b>	Dawson Village		
<b>Unit Code:</b>	083/040/32	<b>County:</b>	Sangamon
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$5,251,900		
<b>Equalized Assessed Valuation:</b>	\$5,427,956		
<b>Population:</b>	519		
<b>Employees:</b>			
<b>Full Time:</b>	3		
<b>Part Time:</b>	15		
<b>Salaries Paid:</b>	\$166,896		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	<b>\$264,633</b>	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	<b>\$510</b>	\$52,950	\$839
Revenues During FY 22:	<b>\$259,358</b>	\$563,644	\$213,143
Expenditures During FY 22:	<b>\$185,869</b>	\$457,110	\$153,944
Per Capita Revenues:	<b>\$500</b>	\$103,095	\$569
Per Capita Expenditures:	<b>\$358</b>	\$81,863	\$420
Revenues over/under Expenditures:	<b>\$73,489</b>	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	<b>181.91%</b>	355.12%	224.46%
Ending Fund Balance for FY 22:	<b>\$338,122</b>	\$749,617	\$343,316
Per Capita Ending Fund Balance:	<b>\$651</b>	\$66,251	\$1,001

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$115,424</b>	\$253,935	\$72,003
Total Unrestricted Net Assets:	<b>\$222,698</b>	\$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:	<b>\$701,282</b>	\$554,073	\$33,399
Per Capita Debt:	<b>\$1,351</b>	\$70,776	\$97
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	<b>\$669,869</b>	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	<b>\$1,291</b>	\$124,305	\$1,284
Revenues During FY 22:	<b>\$524,986</b>	\$345,491	\$112,306
Expenditures During FY 22:	<b>\$305,620</b>	\$319,535	\$116,797
Per Capita Revenues:	<b>\$1,012</b>	\$19,154	\$321
Per Capita Expenses:	<b>\$589</b>	\$17,518	\$320
Operating Income (loss):	<b>\$219,366</b>	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	<b>290.96%</b>	411.24%	347.81%
Ending Retained Earnings for FY 22:	<b>\$889,235</b>	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	<b>\$1,713</b>	\$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

<b>Unit Name:</b>	De Pue Village		
<b>Unit Code:</b>	006/035/32	<b>County:</b>	Bureau
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$5,450,316		
<b>Equalized Assessed Valuation:</b>	\$8,717,776		
<b>Population:</b>	1,498		
<b>Employees:</b>			
<b>Full Time:</b>	5		
<b>Part Time:</b>	5		
<b>Salaries Paid:</b>	\$331,385		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	<b>\$711,862</b>	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	<b>\$475</b>	\$1,022	\$737
Revenues During FY 22:	<b>\$1,222,167</b>	\$8,203,224	\$3,716,217
Expenditures During FY 22:	<b>\$1,124,071</b>	\$7,009,559	\$3,078,192
Per Capita Revenues:	<b>\$816</b>	\$1,174	\$952
Per Capita Expenditures:	<b>\$750</b>	\$967	\$782
Revenues over/under Expenditures:	<b>\$98,096</b>	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	<b>76.06%</b>	141.68%	116.64%
Ending Fund Balance for FY 22:	<b>\$854,958</b>	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	<b>\$571</b>	\$1,237	\$917

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$494,452</b>	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	<b>\$500,790</b>	(\$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:	<b>\$404,907</b>	\$14,039,311	\$2,989,000
Per Capita Debt:	<b>\$270</b>	\$1,822	\$849
General Obligation Debt over EAV:	<b>1.35%</b>	1,726,398.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	<b>\$1,280,318</b>	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	<b>\$855</b>	\$1,999	\$1,575
Revenues During FY 22:	<b>\$1,532,673</b>	\$3,918,741	\$1,562,481
Expenditures During FY 22:	<b>\$482,985</b>	\$3,287,889	\$1,337,182
Per Capita Revenues:	<b>\$1,023</b>	\$648	\$456
Per Capita Expenses:	<b>\$322</b>	\$544	\$399
Operating Income (loss):	<b>\$1,049,688</b>	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	<b>473.06%</b>	442.09%	369.20%
Ending Retained Earnings for FY 22:	<b>\$2,284,807</b>	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	<b>\$1,525</b>	\$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

<b>Unit Name:</b>	De Soto Village		
<b>Unit Code:</b>	039/025/32	<b>County:</b>	Jackson
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,290,205		
<b>Equalized Assessed Valuation:</b>	\$11,284,507		
<b>Population:</b>	1,407		
<b>Employees:</b>			
<b>Full Time:</b>	7		
<b>Part Time:</b>	5		
<b>Salaries Paid:</b>	\$315,368		

#### 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:	\$855,794	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$608	\$1,022	\$737
Revenues During FY 22:	\$787,219	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$611,239	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$560	\$1,174	\$952
Per Capita Expenditures:	\$434	\$967	\$782
Revenues over/under Expenditures:	\$175,980	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	167.76%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$1,025,433	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$729	\$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:	\$192,898	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$819,781	(\$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:	<b>\$1,615,077</b>	\$14,039,311	\$2,989,000
Per Capita Debt:	<b>\$1,148</b>	\$1,822	\$849
General Obligation Debt over EAV:	<b>10.99%</b>	1,726,398.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	<b>\$2,826,478</b>	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	<b>\$2,009</b>	\$1,999	\$1,575
Revenues During FY 22:	<b>\$544,265</b>	\$3,918,741	\$1,562,481
Expenditures During FY 22:	<b>\$770,450</b>	\$3,287,889	\$1,337,182
Per Capita Revenues:	<b>\$387</b>	\$648	\$456
Per Capita Expenses:	<b>\$548</b>	\$544	\$399
Operating Income (loss):	<b>(\$226,185)</b>	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	<b>338.33%</b>	442.09%	369.20%
Ending Retained Earnings for FY 22:	<b>\$2,606,634</b>	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	<b>\$1,853</b>	\$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

<b>Unit Name:</b>	Deer Creek Village		
<b>Unit Code:</b>	090/020/32	<b>County:</b>	Tazewell
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,441,555		
<b>Equalized Assessed Valuation:</b>	\$11,025,080		
<b>Population:</b>	667		
<b>Employees:</b>			
<b>Full Time:</b>	4		
<b>Part Time:</b>	14		
<b>Salaries Paid:</b>	\$273,787		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	<b>\$443,059</b>	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	<b>\$664</b>	\$52,950	\$839
Revenues During FY 22:	<b>\$627,590</b>	\$563,644	\$213,143
Expenditures During FY 22:	<b>\$536,917</b>	\$457,110	\$153,944
Per Capita Revenues:	<b>\$941</b>	\$103,095	\$569
Per Capita Expenditures:	<b>\$805</b>	\$81,863	\$420
Revenues over/under Expenditures:	<b>\$90,673</b>	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	<b>91.56%</b>	355.12%	224.46%
Ending Fund Balance for FY 22:	<b>\$491,593</b>	\$749,617	\$343,316
Per Capita Ending Fund Balance:	<b>\$737</b>	\$66,251	\$1,001

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$183,011</b>	\$253,935	\$72,003
Total Unrestricted Net Assets:	<b>\$308,582</b>	\$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:	<b>\$46,712</b>	\$554,073	\$33,399
Per Capita Debt:	<b>\$70</b>	\$70,776	\$97
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	<b>\$1,616,201</b>	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	<b>\$2,423</b>	\$124,305	\$1,284
Revenues During FY 22:	<b>\$175,178</b>	\$345,491	\$112,306
Expenditures During FY 22:	<b>\$236,378</b>	\$319,535	\$116,797
Per Capita Revenues:	<b>\$263</b>	\$19,154	\$321
Per Capita Expenses:	<b>\$354</b>	\$17,518	\$320
Operating Income (loss):	<b>(\$61,200)</b>	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	<b>675.67%</b>	411.24%	347.81%
Ending Retained Earnings for FY 22:	<b>\$1,597,140</b>	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	<b>\$2,395</b>	\$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

<b>Unit Name:</b>	Deer Grove Village		
<b>Unit Code:</b>	098/020/32	<b>County:</b>	Whiteside
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$48,750		
<b>Equalized Assessed Valuation:</b>	\$897,328		
<b>Population:</b>	50		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	7		
<b>Salaries Paid:</b>	\$2,965		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$71,096	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$1,422	\$52,950	\$839
Revenues During FY 22:	\$24,829	\$563,644	\$213,143
Expenditures During FY 22:	\$27,011	\$457,110	\$153,944
Per Capita Revenues:	\$497	\$103,095	\$569
Per Capita Expenditures:	\$540	\$81,863	\$420
Revenues over/under Expenditures:	(\$2,182)	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	255.13%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$68,914	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,378	\$66,251	\$1,001

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$13,922	\$10,011	\$0
Total Unreserved Funds:	\$54,992	\$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:	<b>\$0</b>	\$554,073	\$33,399
Per Capita Debt:	<b>\$0</b>	\$70,776	\$97
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

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

<b>Unit Name:</b>	Deer Park Village		
<b>Unit Code:</b>	049/020/32	<b>County:</b>	Lake
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$4,940,166		
<b>Equalized Assessed Valuation:</b>	\$273,354,429		
<b>Population:</b>	3,681		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	6		
<b>Salaries Paid:</b>	\$408,886		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$3,178,642	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$864	\$1,022	\$737
Revenues During FY 22:	\$5,645,170	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$3,723,540	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$1,534	\$1,174	\$952
Per Capita Expenditures:	\$1,012	\$967	\$782
Revenues over/under Expenditures:	\$1,921,630	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	138.52%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$5,157,869	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$1,401	\$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:	\$1,520,443	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$3,621,274	(\$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:	<b>\$16,152</b>	\$14,039,311	\$2,989,000
Per Capita Debt:	<b>\$4</b>	\$1,822	\$849
General Obligation Debt over EAV:	<b>0.00%</b>	1,726,398.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	<b>\$103,314</b>	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	<b>\$28</b>	\$1,999	\$1,575
Revenues During FY 22:	<b>\$492,015</b>	\$3,918,741	\$1,562,481
Expenditures During FY 22:	<b>\$485,277</b>	\$3,287,889	\$1,337,182
Per Capita Revenues:	<b>\$134</b>	\$648	\$456
Per Capita Expenses:	<b>\$132</b>	\$544	\$399
Operating Income (loss):	<b>\$6,738</b>	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	<b>22.68%</b>	442.09%	369.20%
Ending Retained Earnings for FY 22:	<b>\$110,052</b>	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	<b>\$30</b>	\$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

<b>Unit Name:</b>	Deerfield Village		
<b>Unit Code:</b>	049/018/32	<b>County:</b>	Lake
<b>Fiscal Year End:</b>	12/31/2022		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$53,964,694		
<b>Equalized Assessed Valuation:</b>	\$1,466,012,476		
<b>Population:</b>	19,196		
<b>Employees:</b>			
<b>Full Time:</b>	110		
<b>Part Time:</b>	5		
<b>Salaries Paid:</b>	\$13,007,821		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	<b>\$30,684,696</b>	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	<b>\$1,598</b>	\$1,022	\$737
Revenues During FY 22:	<b>\$27,819,776</b>	\$8,203,224	\$3,716,217
Expenditures During FY 22:	<b>\$23,739,635</b>	\$7,009,559	\$3,078,192
Per Capita Revenues:	<b>\$1,449</b>	\$1,174	\$952
Per Capita Expenditures:	<b>\$1,237</b>	\$967	\$782
Revenues over/under Expenditures:	<b>\$4,080,141</b>	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	<b>142.15%</b>	141.68%	116.64%
Ending Fund Balance for FY 22:	<b>\$33,745,707</b>	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	<b>\$1,758</b>	\$1,237	\$917

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$16,562,906</b>	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	<b>\$12,910,899</b>	(\$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:	<b>\$56,200,000</b>	\$14,039,311	\$2,989,000
Per Capita Debt:	<b>\$2,928</b>	\$1,822	\$849
General Obligation Debt over EAV:	<b>3.83%</b>	1,726,398.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	<b>\$37,412,796</b>	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	<b>\$1,949</b>	\$1,999	\$1,575
Revenues During FY 22:	<b>\$11,046,547</b>	\$3,918,741	\$1,562,481
Expenditures During FY 22:	<b>\$12,327,176</b>	\$3,287,889	\$1,337,182
Per Capita Revenues:	<b>\$575</b>	\$648	\$456
Per Capita Expenses:	<b>\$642</b>	\$544	\$399
Operating Income (loss):	<b>(\$1,280,629)</b>	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	<b>314.75%</b>	442.09%	369.20%
Ending Retained Earnings for FY 22:	<b>\$38,800,215</b>	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	<b>\$2,021</b>	\$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

<b>Unit Name:</b>	Dekalb City		
<b>Unit Code:</b>	019/015/30	<b>County:</b>	Dekalb
<b>Fiscal Year End:</b>	12/31/2022		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$106,180,581		
<b>Equalized Assessed Valuation:</b>	\$794,561,930		
<b>Population:</b>	40,290		
<b>Employees:</b>			
<b>Full Time:</b>	205		
<b>Part Time:</b>	32		
<b>Salaries Paid:</b>	\$21,749,697		

#### 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:	<b>\$30,553,298</b>	\$34,972,404	\$30,239,443
Per Capita Beginning Fund Balance:	<b>\$758</b>	\$748	\$712
Revenues During FY 22:	<b>\$61,876,468</b>	\$72,859,655	\$58,178,402
Expenditures During FY 22:	<b>\$54,980,006</b>	\$61,478,579	\$47,866,110
Per Capita Revenues:	<b>\$1,536</b>	\$1,441	\$1,484
Per Capita Expenditures:	<b>\$1,365</b>	\$1,214	\$1,238
Revenues over/under Expenditures:	<b>\$6,896,462</b>	\$11,381,080	\$9,077,164
Ratio of Fund Balance to Expenditures:	<b>65.32%</b>	81.39%	73.81%
Ending Fund Balance for FY 22:	<b>\$35,911,751</b>	\$43,663,747	\$34,356,837
Per Capita Ending Fund Balance:	<b>\$891</b>	\$904	\$915

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$9,737,153</b>	\$19,660,916	\$12,691,601
Total Unrestricted Net Assets:	<b>(\$96,015,859)</b>	(\$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:	<b>\$161,184,341</b>	\$139,572,276	\$79,067,655
Per Capita Debt:	<b>\$4,001</b>	\$2,651	\$2,043
General Obligation Debt over EAV:	<b>1.59%</b>	20.99%	2.70%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	<b>\$62,183,593</b>	\$76,751,554	\$56,969,508
Per Capita Beginning Retained Earnings	<b>\$1,543</b>	\$1,532	\$1,230
Revenues During FY 22:	<b>\$11,708,657</b>	\$25,359,482	\$17,601,369
Expenditures During FY 22:	<b>\$9,735,024</b>	\$21,600,430	\$14,367,115
Per Capita Revenues:	<b>\$291</b>	\$495	\$394
Per Capita Expenses:	<b>\$242</b>	\$419	\$333
Operating Income (loss):	<b>\$1,973,633</b>	\$3,759,052	\$2,712,239
Ratio of Retained Earnings to Expenses:	<b>655.80%</b>	453.32%	429.72%
Ending Retained Earnings for FY 22:	<b>\$63,842,191</b>	\$80,939,609	\$57,687,802
Per Capita Ending Retained Earnings:	<b>\$1,585</b>	\$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

<b>Unit Name:</b>	Deland Village		
<b>Unit Code:</b>	074/030/32	<b>County:</b>	Piatt
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$582,950		
<b>Equalized Assessed Valuation:</b>	\$4,692,992		
<b>Population:</b>	447		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	12		
<b>Salaries Paid:</b>	\$78,551		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	<b>\$143,849</b>	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	<b>\$322</b>	\$52,950	\$839
Revenues During FY 22:	<b>\$218,433</b>	\$563,644	\$213,143
Expenditures During FY 22:	<b>\$175,156</b>	\$457,110	\$153,944
Per Capita Revenues:	<b>\$489</b>	\$103,095	\$569
Per Capita Expenditures:	<b>\$392</b>	\$81,863	\$420
Revenues over/under Expenditures:	<b>\$43,277</b>	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	<b>106.83%</b>	355.12%	224.46%
Ending Fund Balance for FY 22:	<b>\$187,126</b>	\$749,617	\$343,316
Per Capita Ending Fund Balance:	<b>\$419</b>	\$66,251	\$1,001

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$63,458</b>	\$253,935	\$72,003
Total Unrestricted Net Assets:	<b>\$123,668</b>	\$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:	<b>\$1,420,231</b>	\$554,073	\$33,399
Per Capita Debt:	<b>\$3,177</b>	\$70,776	\$97
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	<b>\$1,613,002</b>	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	<b>\$3,609</b>	\$124,305	\$1,284
Revenues During FY 22:	<b>\$225,781</b>	\$345,491	\$112,306
Expenditures During FY 22:	<b>\$254,501</b>	\$319,535	\$116,797
Per Capita Revenues:	<b>\$505</b>	\$19,154	\$321
Per Capita Expenses:	<b>\$569</b>	\$17,518	\$320
Operating Income (loss):	<b>(\$28,720)</b>	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	<b>622.51%</b>	411.24%	347.81%
Ending Retained Earnings for FY 22:	<b>\$1,584,282</b>	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	<b>\$3,544</b>	\$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

<b>Unit Name:</b>	Delavan City		
<b>Unit Code:</b>	090/025/30	<b>County:</b>	Tazewell
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$2,696,141		
<b>Equalized Assessed Valuation:</b>	\$21,169,900		
<b>Population:</b>	1,568		
<b>Employees:</b>			
<b>Full Time:</b>	8		
<b>Part Time:</b>	7		
<b>Salaries Paid:</b>	\$623,352		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$1,039,826	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$663	\$1,022	\$737
Revenues During FY 22:	\$1,608,855	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$1,595,915	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$1,026	\$1,174	\$952
Per Capita Expenditures:	\$1,018	\$967	\$782
Revenues over/under Expenditures:	\$12,940	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	60.85%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$971,090	\$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:	\$710,052	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$261,038	(\$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:	<b>\$0</b>	\$14,039,311	\$2,989,000
Per Capita Debt:	<b>\$0</b>	\$1,822	\$849
General Obligation Debt over EAV:	<b>0.00%</b>	1,726,398.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	<b>\$2,475,395</b>	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	<b>\$1,579</b>	\$1,999	\$1,575
Revenues During FY 22:	<b>\$604,739</b>	\$3,918,741	\$1,562,481
Expenditures During FY 22:	<b>\$575,847</b>	\$3,287,889	\$1,337,182
Per Capita Revenues:	<b>\$386</b>	\$648	\$456
Per Capita Expenses:	<b>\$367</b>	\$544	\$399
Operating Income (loss):	<b>\$28,892</b>	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	<b>449.07%</b>	442.09%	369.20%
Ending Retained Earnings for FY 22:	<b>\$2,585,963</b>	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	<b>\$1,649</b>	\$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

<b>Unit Name:</b>	Des Plaines City		
<b>Unit Code:</b>	016/140/30	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	12/31/2022		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$178,649,224		
<b>Equalized Assessed Valuation:</b>	\$2,191,255,966		
<b>Population:</b>	60,675		
<b>Employees:</b>			
<b>Full Time:</b>	320		
<b>Part Time:</b>	20		
<b>Salaries Paid:</b>	\$37,418,871		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	<b>\$76,594,088</b>	\$34,972,404	\$30,239,443
Per Capita Beginning Fund Balance:	<b>\$1,262</b>	\$748	\$712
Revenues During FY 22:	<b>\$120,572,678</b>	\$72,859,655	\$58,178,402
Expenditures During FY 22:	<b>\$95,918,460</b>	\$61,478,579	\$47,866,110
Per Capita Revenues:	<b>\$1,987</b>	\$1,441	\$1,484
Per Capita Expenditures:	<b>\$1,581</b>	\$1,214	\$1,238
Revenues over/under Expenditures:	<b>\$24,654,218</b>	\$11,381,080	\$9,077,164
Ratio of Fund Balance to Expenditures:	<b>99.73%</b>	81.39%	73.81%
Ending Fund Balance for FY 22:	<b>\$95,655,106</b>	\$43,663,747	\$34,356,837
Per Capita Ending Fund Balance:	<b>\$1,577</b>	\$904	\$915

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$9,179,708</b>	\$19,660,916	\$12,691,601
Total Unrestricted Net Assets:	<b>(\$61,674,220)</b>	(\$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:	<b>\$234,591,906</b>	\$139,572,276	\$79,067,655
Per Capita Debt:	<b>\$3,866</b>	\$2,651	\$2,043
General Obligation Debt over EAV:	<b>0.43%</b>	20.99%	2.70%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	<b>\$56,628,752</b>	\$76,751,554	\$56,969,508
Per Capita Beginning Retained Earnings	<b>\$933</b>	\$1,532	\$1,230
Revenues During FY 22:	<b>\$33,130,362</b>	\$25,359,482	\$17,601,369
Expenditures During FY 22:	<b>\$15,284,768</b>	\$21,600,430	\$14,367,115
Per Capita Revenues:	<b>\$546</b>	\$495	\$394
Per Capita Expenses:	<b>\$252</b>	\$419	\$333
Operating Income (loss):	<b>\$17,845,594</b>	\$3,759,052	\$2,712,239
Ratio of Retained Earnings to Expenses:	<b>487.21%</b>	453.32%	429.72%
Ending Retained Earnings for FY 22:	<b>\$74,469,346</b>	\$80,939,609	\$57,687,802
Per Capita Ending Retained Earnings:	<b>\$1,227</b>	\$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

<b>Unit Name:</b>	Detroit Village														
<b>Unit Code:</b>	075/020/32	<b>County:</b>	Pike												
<b>Fiscal Year End:</b>	3/31/2022														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$22,840														
<b>Equalized Assessed Valuation:</b>	\$622,555														
<b>Population:</b>	78														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td style="border: 1px solid black; width: 15%;"></td> <td style="border: 1px solid black; width: 15%;"></td> <td style="border: 1px solid black; width: 15%;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td style="border: 1px solid black;"></td> <td style="border: 1px solid black;"></td> <td style="border: 1px solid black;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td style="border: 1px solid black;"></td> <td style="border: 1px solid black;"></td> <td style="border: 1px solid black; text-align: right;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>			\$
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>			\$												

Blended Component Units
Number Submitted = 1 Village of Detroit

#### Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$153,857	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$1,973	\$52,950	\$839
Revenues During FY 22:	\$29,175	\$563,644	\$213,143
Expenditures During FY 22:	\$15,308	\$457,110	\$153,944
Per Capita Revenues:	\$374	\$103,095	\$569
Per Capita Expenditures:	\$196	\$81,863	\$420
Revenues over/under Expenditures:	\$13,867	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	1,095.66%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$167,724	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$2,150	\$66,251	\$1,001
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$59,341	\$10,011	\$0
Total Unreserved Funds:	\$94,515	\$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:	<b>\$0</b>	\$554,073	\$33,399
Per Capita Debt:	<b>\$0</b>	\$70,776	\$97
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

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

<b>Unit Name:</b>	Dewitt Village		
<b>Unit Code:</b>	020/015/32	<b>County:</b>	Dewitt
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$343,500		
<b>Equalized Assessed Valuation:</b>	\$1,811,129		
<b>Population:</b>	160		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	12		
<b>Salaries Paid:</b>	\$29,116		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$163,061	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$1,019	\$52,950	\$839
Revenues During FY 22:	\$103,686	\$563,644	\$213,143
Expenditures During FY 22:	\$67,342	\$457,110	\$153,944
Per Capita Revenues:	\$648	\$103,095	\$569
Per Capita Expenditures:	\$421	\$81,863	\$420
Revenues over/under Expenditures:	\$36,344	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	291.72%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$196,452	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,228	\$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:	\$70,642	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$125,810	\$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:	<b>\$122,252</b>	\$554,073	\$33,399
Per Capita Debt:	<b>\$764</b>	\$70,776	\$97
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	<b>\$247,313</b>	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	<b>\$1,546</b>	\$124,305	\$1,284
Revenues During FY 22:	<b>\$82,980</b>	\$345,491	\$112,306
Expenditures During FY 22:	<b>\$84,203</b>	\$319,535	\$116,797
Per Capita Revenues:	<b>\$519</b>	\$19,154	\$321
Per Capita Expenses:	<b>\$526</b>	\$17,518	\$320
Operating Income (loss):	<b>(\$1,223)</b>	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	<b>295.76%</b>	411.24%	347.81%
Ending Retained Earnings for FY 22:	<b>\$249,043</b>	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	<b>\$1,557</b>	\$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

<b>Unit Name:</b>	Diamond Village		
<b>Unit Code:</b>	032/030/32	<b>County:</b>	Grundy
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$5,770,123		
<b>Equalized Assessed Valuation:</b>	\$56,500,349		
<b>Population:</b>	2,528		
<b>Employees:</b>			
<b>Full Time:</b>	7		
<b>Part Time:</b>	13		
<b>Salaries Paid:</b>	\$426,142		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$2,763,620	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$1,093	\$1,022	\$737
Revenues During FY 22:	\$1,769,546	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$1,014,502	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$700	\$1,174	\$952
Per Capita Expenditures:	\$401	\$967	\$782
Revenues over/under Expenditures:	\$755,044	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	327.66%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$3,324,164	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$1,315	\$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:	\$1,275,119	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$2,049,045	(\$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:	<b>\$3,760,000</b>	\$14,039,311	\$2,989,000
Per Capita Debt:	<b>\$1,487</b>	\$1,822	\$849
General Obligation Debt over EAV:	<b>6.65%</b>	1,726,398.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	<b>\$3,046,977</b>	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	<b>\$1,205</b>	\$1,999	\$1,575
Revenues During FY 22:	<b>\$1,458,746</b>	\$3,918,741	\$1,562,481
Expenditures During FY 22:	<b>\$1,327,763</b>	\$3,287,889	\$1,337,182
Per Capita Revenues:	<b>\$577</b>	\$648	\$456
Per Capita Expenses:	<b>\$525</b>	\$544	\$399
Operating Income (loss):	<b>\$130,983</b>	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	<b>254.41%</b>	442.09%	369.20%
Ending Retained Earnings for FY 22:	<b>\$3,377,960</b>	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	<b>\$1,336</b>	\$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

<b>Unit Name:</b>	Dieterich Village		
<b>Unit Code:</b>	025/020/32	<b>County:</b>	Effingham
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$13,493,200		
<b>Equalized Assessed Valuation:</b>	\$31,153,452		
<b>Population:</b>	890		
<b>Employees:</b>			
<b>Full Time:</b>	4		
<b>Part Time:</b>	11		
<b>Salaries Paid:</b>	\$183,609		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	<b>\$1,650,404</b>	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	<b>\$1,854</b>	\$52,950	\$839
Revenues During FY 22:	<b>\$2,802,649</b>	\$563,644	\$213,143
Expenditures During FY 22:	<b>\$3,886,264</b>	\$457,110	\$153,944
Per Capita Revenues:	<b>\$3,149</b>	\$103,095	\$569
Per Capita Expenditures:	<b>\$4,367</b>	\$81,863	\$420
Revenues over/under Expenditures:	<b>(\$1,083,615)</b>	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	<b>39.95%</b>	355.12%	224.46%
Ending Fund Balance for FY 22:	<b>\$1,552,491</b>	\$749,617	\$343,316
Per Capita Ending Fund Balance:	<b>\$1,744</b>	\$66,251	\$1,001

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$299,565</b>	\$253,935	\$72,003
Total Unrestricted Net Assets:	<b>\$1,252,925</b>	\$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:	<b>\$4,720,508</b>	\$554,073	\$33,399
Per Capita Debt:	<b>\$5,304</b>	\$70,776	\$97
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	<b>\$947,392</b>	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	<b>\$1,064</b>	\$124,305	\$1,284
Revenues During FY 22:	<b>\$253,135</b>	\$345,491	\$112,306
Expenditures During FY 22:	<b>\$309,071</b>	\$319,535	\$116,797
Per Capita Revenues:	<b>\$284</b>	\$19,154	\$321
Per Capita Expenses:	<b>\$347</b>	\$17,518	\$320
Operating Income (loss):	<b>(\$55,936)</b>	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	<b>302.89%</b>	411.24%	347.81%
Ending Retained Earnings for FY 22:	<b>\$936,156</b>	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	<b>\$1,052</b>	\$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

<b>Unit Name:</b>	Divernon Village		
<b>Unit Code:</b>	083/045/32	<b>County:</b>	Sangamon
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$3,498,628		
<b>Equalized Assessed Valuation:</b>	\$16,409,837		
<b>Population:</b>	1,126		
<b>Employees:</b>			
<b>Full Time:</b>	8		
<b>Part Time:</b>	22		
<b>Salaries Paid:</b>	\$424,247		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$923,910	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$821	\$1,022	\$737
Revenues During FY 22:	\$810,183	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$606,644	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$720	\$1,174	\$952
Per Capita Expenditures:	\$539	\$967	\$782
Revenues over/under Expenditures:	\$203,539	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	191.85%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$1,163,848	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$1,034	\$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:	\$531,095	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$634,491	(\$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:	<b>\$0</b>	\$14,039,311	\$2,989,000
Per Capita Debt:	<b>\$0</b>	\$1,822	\$849
General Obligation Debt over EAV:	<b>0.00%</b>	1,726,398.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	<b>\$1,799,140</b>	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	<b>\$1,598</b>	\$1,999	\$1,575
Revenues During FY 22:	<b>\$1,605,056</b>	\$3,918,741	\$1,562,481
Expenditures During FY 22:	<b>\$1,384,667</b>	\$3,287,889	\$1,337,182
Per Capita Revenues:	<b>\$1,425</b>	\$648	\$456
Per Capita Expenses:	<b>\$1,230</b>	\$544	\$399
Operating Income (loss):	<b>\$220,389</b>	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	<b>143.22%</b>	442.09%	369.20%
Ending Retained Earnings for FY 22:	<b>\$1,983,130</b>	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	<b>\$1,761</b>	\$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

<b>Unit Name:</b>	Dix Village		
<b>Unit Code:</b>	041/025/32	<b>County:</b>	Jefferson
<b>Fiscal Year End:</b>	6/30/2022		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$483,395		
<b>Equalized Assessed Valuation:</b>	\$5,326,155		
<b>Population:</b>	469		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	15		
<b>Salaries Paid:</b>	\$7,625		

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$260,050	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$554	\$52,950	\$839
Revenues During FY 22:	\$276,543	\$563,644	\$213,143
Expenditures During FY 22:	\$217,647	\$457,110	\$153,944
Per Capita Revenues:	\$590	\$103,095	\$569
Per Capita Expenditures:	\$464	\$81,863	\$420
Revenues over/under Expenditures:	\$58,896	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	146.54%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$318,946	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$680	\$66,251	\$1,001

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,011	\$0
Total Unreserved Funds:	\$58,896	\$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:	<b>\$0</b>	\$554,073	\$33,399
Per Capita Debt:	<b>\$0</b>	\$70,776	\$97
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

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

<b>Unit Name:</b>	Dixon City		
<b>Unit Code:</b>	052/025/30	<b>County:</b>	Lee
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$28,844,093		
<b>Equalized Assessed Valuation:</b>	\$199,639,182		
<b>Population:</b>	15,433		
<b>Employees:</b>			
<b>Full Time:</b>	100		
<b>Part Time:</b>	45		
<b>Salaries Paid:</b>	\$7,404,305		

#### 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:	<b>\$11,867,113</b>	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	<b>\$769</b>	\$1,022	\$737
Revenues During FY 22:	<b>\$21,935,346</b>	\$8,203,224	\$3,716,217
Expenditures During FY 22:	<b>\$16,275,253</b>	\$7,009,559	\$3,078,192
Per Capita Revenues:	<b>\$1,421</b>	\$1,174	\$952
Per Capita Expenditures:	<b>\$1,055</b>	\$967	\$782
Revenues over/under Expenditures:	<b>\$5,660,093</b>	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	<b>103.70%</b>	141.68%	116.64%
Ending Fund Balance for FY 22:	<b>\$16,877,206</b>	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	<b>\$1,094</b>	\$1,237	\$917

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$6,249,882</b>	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	<b>(\$4,136,218)</b>	(\$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:	<b>\$36,293,806</b>	\$14,039,311	\$2,989,000
Per Capita Debt:	<b>\$2,352</b>	\$1,822	\$849
General Obligation Debt over EAV:	<b>0.00%</b>	1,726,398.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	<b>\$19,179,927</b>	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	<b>\$1,243</b>	\$1,999	\$1,575
Revenues During FY 22:	<b>\$7,294,961</b>	\$3,918,741	\$1,562,481
Expenditures During FY 22:	<b>\$5,897,660</b>	\$3,287,889	\$1,337,182
Per Capita Revenues:	<b>\$473</b>	\$648	\$456
Per Capita Expenses:	<b>\$382</b>	\$544	\$399
Operating Income (loss):	<b>\$1,397,301</b>	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	<b>348.90%</b>	442.09%	369.20%
Ending Retained Earnings for FY 22:	<b>\$20,577,228</b>	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	<b>\$1,333</b>	\$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

<b>Unit Name:</b>	Dongola Village		
<b>Unit Code:</b>	091/025/32	<b>County:</b>	Union
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$779,250		
<b>Equalized Assessed Valuation:</b>	\$3,837,769		
<b>Population:</b>	649		
<b>Employees:</b>			
<b>Full Time:</b>	4		
<b>Part Time:</b>	10		
<b>Salaries Paid:</b>	\$184,807		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	<b>\$315,781</b>	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	<b>\$487</b>	\$52,950	\$839
Revenues During FY 22:	<b>\$487,233</b>	\$563,644	\$213,143
Expenditures During FY 22:	<b>\$404,586</b>	\$457,110	\$153,944
Per Capita Revenues:	<b>\$751</b>	\$103,095	\$569
Per Capita Expenditures:	<b>\$623</b>	\$81,863	\$420
Revenues over/under Expenditures:	<b>\$82,647</b>	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	<b>98.48%</b>	355.12%	224.46%
Ending Fund Balance for FY 22:	<b>\$398,428</b>	\$749,617	\$343,316
Per Capita Ending Fund Balance:	<b>\$614</b>	\$66,251	\$1,001

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$206,024</b>	\$253,935	\$72,003
Total Unrestricted Net Assets:	<b>\$236,644</b>	\$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:	<b>\$35,689</b>	\$554,073	\$33,399
Per Capita Debt:	<b>\$55</b>	\$70,776	\$97
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	<b>\$562,389</b>	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	<b>\$867</b>	\$124,305	\$1,284
Revenues During FY 22:	<b>\$330,755</b>	\$345,491	\$112,306
Expenditures During FY 22:	<b>\$356,909</b>	\$319,535	\$116,797
Per Capita Revenues:	<b>\$510</b>	\$19,154	\$321
Per Capita Expenses:	<b>\$550</b>	\$17,518	\$320
Operating Income (loss):	<b>(\$26,154)</b>	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	<b>150.24%</b>	411.24%	347.81%
Ending Retained Earnings for FY 22:	<b>\$536,235</b>	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	<b>\$826</b>	\$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

<b>Unit Name:</b>	Donnellson Village		
<b>Unit Code:</b>	068/025/32	<b>County:</b>	Montgomery
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$519,400		
<b>Equalized Assessed Valuation:</b>	\$1,002,478		
<b>Population:</b>	153		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	10		
<b>Salaries Paid:</b>	\$33,205		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$132,813	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$868	\$52,950	\$839
Revenues During FY 22:	\$152,310	\$563,644	\$213,143
Expenditures During FY 22:	\$90,839	\$457,110	\$153,944
Per Capita Revenues:	\$995	\$103,095	\$569
Per Capita Expenditures:	\$594	\$81,863	\$420
Revenues over/under Expenditures:	\$61,471	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	213.88%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$194,284	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,270	\$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:	\$50,545	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$143,739	\$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:	<b>\$320,000</b>	\$554,073	\$33,399
Per Capita Debt:	<b>\$2,092</b>	\$70,776	\$97
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	<b>\$935,822</b>	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	<b>\$6,116</b>	\$124,305	\$1,284
Revenues During FY 22:	<b>\$94,580</b>	\$345,491	\$112,306
Expenditures During FY 22:	<b>\$124,941</b>	\$319,535	\$116,797
Per Capita Revenues:	<b>\$618</b>	\$19,154	\$321
Per Capita Expenses:	<b>\$817</b>	\$17,518	\$320
Operating Income (loss):	<b>(\$30,361)</b>	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	<b>724.71%</b>	411.24%	347.81%
Ending Retained Earnings for FY 22:	<b>\$905,461</b>	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	<b>\$5,918</b>	\$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

<b>Unit Name:</b>	Donovan Village		
<b>Unit Code:</b>	038/050/32	<b>County:</b>	Iroquois
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$306,250		
<b>Equalized Assessed Valuation:</b>	\$2,766,210		
<b>Population:</b>	304		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	6		
<b>Salaries Paid:</b>	\$13,258		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$316,133	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$1,040	\$52,950	\$839
Revenues During FY 22:	\$124,108	\$563,644	\$213,143
Expenditures During FY 22:	\$77,003	\$457,110	\$153,944
Per Capita Revenues:	\$408	\$103,095	\$569
Per Capita Expenditures:	\$253	\$81,863	\$420
Revenues over/under Expenditures:	\$47,105	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	471.72%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$363,238	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,195	\$66,251	\$1,001

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$2,341	\$10,011	\$0
Total Unreserved Funds:	\$360,896	\$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:	<b>\$0</b>	\$554,073	\$33,399
Per Capita Debt:	<b>\$0</b>	\$70,776	\$97
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	<b>\$92,054</b>	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	<b>\$303</b>	\$124,305	\$1,284
Revenues During FY 22:	<b>\$173,079</b>	\$345,491	\$112,306
Expenditures During FY 22:	<b>\$60,684</b>	\$319,535	\$116,797
Per Capita Revenues:	<b>\$569</b>	\$19,154	\$321
Per Capita Expenses:	<b>\$200</b>	\$17,518	\$320
Operating Income (loss):	<b>\$112,395</b>	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	<b>336.91%</b>	411.24%	347.81%
Ending Retained Earnings for FY 22:	<b>\$204,449</b>	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	<b>\$673</b>	\$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

<b>Unit Name:</b>	Dorchester Village		
<b>Unit Code:</b>	056/035/32	<b>County:</b>	Macoupin
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Combination		
<b>Appropriation or Budget:</b>	\$122,560		
<b>Equalized Assessed Valuation:</b>	\$1,734,749		
<b>Population:</b>	133		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	6		
<b>Salaries Paid:</b>	\$20,249		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$123,472	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$928	\$52,950	\$839
Revenues During FY 22:	\$146,820	\$563,644	\$213,143
Expenditures During FY 22:	\$118,238	\$457,110	\$153,944
Per Capita Revenues:	\$1,104	\$103,095	\$569
Per Capita Expenditures:	\$889	\$81,863	\$420
Revenues over/under Expenditures:	\$28,582	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	128.60%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$152,054	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,143	\$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:	\$116,755	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$35,299	\$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:	<b>\$0</b>	\$554,073	\$33,399
Per Capita Debt:	<b>\$0</b>	\$70,776	\$97
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	<b>\$313,992</b>	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	<b>\$2,361</b>	\$124,305	\$1,284
Revenues During FY 22:	<b>\$122,542</b>	\$345,491	\$112,306
Expenditures During FY 22:	<b>\$93,831</b>	\$319,535	\$116,797
Per Capita Revenues:	<b>\$921</b>	\$19,154	\$321
Per Capita Expenses:	<b>\$705</b>	\$17,518	\$320
Operating Income (loss):	<b>\$28,711</b>	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	<b>365.23%</b>	411.24%	347.81%
Ending Retained Earnings for FY 22:	<b>\$342,703</b>	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	<b>\$2,577</b>	\$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

<b>Unit Name:</b>	Dover Village		
<b>Unit Code:</b>	006/040/32	<b>County:</b>	Bureau
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$150,000		
<b>Equalized Assessed Valuation:</b>	\$1,002,463		
<b>Population:</b>	153		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$215,136	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$1,406	\$52,950	\$839
Revenues During FY 22:	\$86,393	\$563,644	\$213,143
Expenditures During FY 22:	\$42,705	\$457,110	\$153,944
Per Capita Revenues:	\$565	\$103,095	\$569
Per Capita Expenditures:	\$279	\$81,863	\$420
Revenues over/under Expenditures:	\$43,688	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	606.07%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$258,824	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,692	\$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:	\$8,491	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$159,563	\$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:	<b>\$0</b>	\$554,073	\$33,399
Per Capita Debt:	<b>\$0</b>	\$70,776	\$97
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	<b>\$45,852</b>	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	<b>\$300</b>	\$124,305	\$1,284
Revenues During FY 22:	<b>\$42,744</b>	\$345,491	\$112,306
Expenditures During FY 22:	<b>\$104,159</b>	\$319,535	\$116,797
Per Capita Revenues:	<b>\$279</b>	\$19,154	\$321
Per Capita Expenses:	<b>\$681</b>	\$17,518	\$320
Operating Income (loss):	<b>(\$61,415)</b>	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	<b>(14.94%)</b>	411.24%	347.81%
Ending Retained Earnings for FY 22:	<b>(\$15,563)</b>	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	<b>(\$102)</b>	\$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

<b>Unit Name:</b>	Dowell Village		
<b>Unit Code:</b>	039/030/32	<b>County:</b>	Jackson
<b>Fiscal Year End:</b>	6/30/2022		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$712,132		
<b>Equalized Assessed Valuation:</b>	\$1,479,034		
<b>Population:</b>	364		
<b>Employees:</b>			
<b>Full Time:</b>	3		
<b>Part Time:</b>	2		
<b>Salaries Paid:</b>	\$127,120		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$144,770	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$398	\$52,950	\$839
Revenues During FY 22:	\$344,912	\$563,644	\$213,143
Expenditures During FY 22:	\$258,343	\$457,110	\$153,944
Per Capita Revenues:	\$948	\$103,095	\$569
Per Capita Expenditures:	\$710	\$81,863	\$420
Revenues over/under Expenditures:	\$86,569	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	89.55%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$231,339	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$636	\$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:	\$71,920	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$159,419	\$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:	<b>\$219,213</b>	\$554,073	\$33,399
Per Capita Debt:	<b>\$602</b>	\$70,776	\$97
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	<b>\$859,723</b>	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	<b>\$2,362</b>	\$124,305	\$1,284
Revenues During FY 22:	<b>\$480,000</b>	\$345,491	\$112,306
Expenditures During FY 22:	<b>\$494,828</b>	\$319,535	\$116,797
Per Capita Revenues:	<b>\$1,319</b>	\$19,154	\$321
Per Capita Expenses:	<b>\$1,359</b>	\$17,518	\$320
Operating Income (loss):	<b>(\$14,828)</b>	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	<b>170.75%</b>	411.24%	347.81%
Ending Retained Earnings for FY 22:	<b>\$844,895</b>	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	<b>\$2,321</b>	\$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

<b>Unit Name:</b>	Downers Grove Village		
<b>Unit Code:</b>	022/042/32	<b>County:</b>	Dupage
<b>Fiscal Year End:</b>	12/31/2022		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$113,695,040		
<b>Equalized Assessed Valuation:</b>	\$2,961,321,416		
<b>Population:</b>	49,354		
<b>Employees:</b>			
<b>Full Time:</b>	309		
<b>Part Time:</b>	36		
<b>Salaries Paid:</b>	\$30,369,380		

#### 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:	\$30,875,679	\$34,972,404	\$30,239,443
Per Capita Beginning Fund Balance:	\$626	\$748	\$712
Revenues During FY 22:	\$68,517,213	\$72,859,655	\$58,178,402
Expenditures During FY 22:	\$63,618,616	\$61,478,579	\$47,866,110
Per Capita Revenues:	\$1,388	\$1,441	\$1,484
Per Capita Expenditures:	\$1,289	\$1,214	\$1,238
Revenues over/under Expenditures:	\$4,898,597	\$11,381,080	\$9,077,164
Ratio of Fund Balance to Expenditures:	52.95%	81.39%	73.81%
Ending Fund Balance for FY 22:	\$33,683,174	\$43,663,747	\$34,356,837
Per Capita Ending Fund Balance:	\$682	\$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:	\$10,278,493	\$19,660,916	\$12,691,601
Total Unrestricted Net Assets:	(\$41,551,214)	(\$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:	<b>\$96,120,931</b>	\$139,572,276	\$79,067,655
Per Capita Debt:	<b>\$1,948</b>	\$2,651	\$2,043
General Obligation Debt over EAV:	<b>2.95%</b>	20.99%	2.70%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	<b>\$64,635,860</b>	\$76,751,554	\$56,969,508
Per Capita Beginning Retained Earnings	<b>\$1,310</b>	\$1,532	\$1,230
Revenues During FY 22:	<b>\$22,869,157</b>	\$25,359,482	\$17,601,369
Expenditures During FY 22:	<b>\$20,274,190</b>	\$21,600,430	\$14,367,115
Per Capita Revenues:	<b>\$463</b>	\$495	\$394
Per Capita Expenses:	<b>\$411</b>	\$419	\$333
Operating Income (loss):	<b>\$2,594,967</b>	\$3,759,052	\$2,712,239
Ratio of Retained Earnings to Expenses:	<b>329.14%</b>	453.32%	429.72%
Ending Retained Earnings for FY 22:	<b>\$66,730,827</b>	\$80,939,609	\$57,687,802
Per Capita Ending Retained Earnings:	<b>\$1,352</b>	\$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

<b>Unit Name:</b>	Downs Village		
<b>Unit Code:</b>	064/055/32	<b>County:</b>	McLean
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$6,466,650		
<b>Equalized Assessed Valuation:</b>	\$24,230,093		
<b>Population:</b>	1,201		
<b>Employees:</b>			
<b>Full Time:</b>	4		
<b>Part Time:</b>	22		
<b>Salaries Paid:</b>	\$264,257		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	<b>\$585,752</b>	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	<b>\$488</b>	\$1,022	\$737
Revenues During FY 22:	<b>\$1,211,865</b>	\$8,203,224	\$3,716,217
Expenditures During FY 22:	<b>\$1,011,089</b>	\$7,009,559	\$3,078,192
Per Capita Revenues:	<b>\$1,009</b>	\$1,174	\$952
Per Capita Expenditures:	<b>\$842</b>	\$967	\$782
Revenues over/under Expenditures:	<b>\$200,776</b>	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	<b>80.45%</b>	141.68%	116.64%
Ending Fund Balance for FY 22:	<b>\$813,413</b>	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	<b>\$677</b>	\$1,237	\$917

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$300,330</b>	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	<b>\$513,083</b>	(\$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:	<b>\$3,115,314</b>	\$14,039,311	\$2,989,000
Per Capita Debt:	<b>\$2,594</b>	\$1,822	\$849
General Obligation Debt over EAV:	<b>0.00%</b>	1,726,398.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	<b>\$7,486,325</b>	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	<b>\$6,233</b>	\$1,999	\$1,575
Revenues During FY 22:	<b>\$431,073</b>	\$3,918,741	\$1,562,481
Expenditures During FY 22:	<b>\$486,424</b>	\$3,287,889	\$1,337,182
Per Capita Revenues:	<b>\$359</b>	\$648	\$456
Per Capita Expenses:	<b>\$405</b>	\$544	\$399
Operating Income (loss):	<b>(\$55,351)</b>	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	<b>1,545.29%</b>	442.09%	369.20%
Ending Retained Earnings for FY 22:	<b>\$7,516,674</b>	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	<b>\$6,259</b>	\$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

<b>Unit Name:</b>	<b>Du Bois Village</b>		
<b>Unit Code:</b>	095/020/32	<b>County:</b>	Washington
<b>Fiscal Year End:</b>	6/30/2022		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$442,805		
<b>Equalized Assessed Valuation:</b>	\$1,988,706		
<b>Population:</b>	185		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	9		
<b>Salaries Paid:</b>	\$24,042		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	<b>\$160,150</b>	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	<b>\$866</b>	\$52,950	\$839
Revenues During FY 22:	<b>\$101,883</b>	\$563,644	\$213,143
Expenditures During FY 22:	<b>\$81,902</b>	\$457,110	\$153,944
Per Capita Revenues:	<b>\$551</b>	\$103,095	\$569
Per Capita Expenditures:	<b>\$443</b>	\$81,863	\$420
Revenues over/under Expenditures:	<b>\$19,981</b>	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	<b>219.93%</b>	355.12%	224.46%
Ending Fund Balance for FY 22:	<b>\$180,131</b>	\$749,617	\$343,316
Per Capita Ending Fund Balance:	<b>\$974</b>	\$66,251	\$1,001

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$15,267</b>	\$253,935	\$72,003
Total Unrestricted Net Assets:	<b>\$164,864</b>	\$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:	<b>\$0</b>	\$554,073	\$33,399
Per Capita Debt:	<b>\$0</b>	\$70,776	\$97
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	<b>\$235,647</b>	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	<b>\$1,274</b>	\$124,305	\$1,284
Revenues During FY 22:	<b>\$83,652</b>	\$345,491	\$112,306
Expenditures During FY 22:	<b>\$107,938</b>	\$319,535	\$116,797
Per Capita Revenues:	<b>\$452</b>	\$19,154	\$321
Per Capita Expenses:	<b>\$583</b>	\$17,518	\$320
Operating Income (loss):	<b>(\$24,286)</b>	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	<b>195.82%</b>	411.24%	347.81%
Ending Retained Earnings for FY 22:	<b>\$211,361</b>	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	<b>\$1,142</b>	\$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

<b>Unit Name:</b>	Du Quoin City
<b>Unit Code:</b>	073/015/30
<b>County:</b>	Perry
<b>Fiscal Year End:</b>	12/31/2022
<b>Accounting Method:</b>	Modified Accrual
<b>Appropriation or Budget:</b>	\$11,044,811
<b>Equalized Assessed Valuation:</b>	\$49,945,459
<b>Population:</b>	6,084
<b>Employees:</b>	
<b>Full Time:</b>	43
<b>Part Time:</b>	10
<b>Salaries Paid:</b>	\$3,187,148

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$4,495,177	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$739	\$1,022	\$737
Revenues During FY 22:	\$7,330,111	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$6,770,601	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$1,205	\$1,174	\$952
Per Capita Expenditures:	\$1,113	\$967	\$782
Revenues over/under Expenditures:	\$559,510	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	75.76%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$5,129,458	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$843	\$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:	\$3,245,879	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	(\$8,828,005)	(\$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:	<b>\$12,700,542</b>	\$14,039,311	\$2,989,000
Per Capita Debt:	<b>\$2,088</b>	\$1,822	\$849
General Obligation Debt over EAV:	<b>13.96%</b>	1,726,398.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	<b>\$4,748,210</b>	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	<b>\$780</b>	\$1,999	\$1,575
Revenues During FY 22:	<b>\$3,106,661</b>	\$3,918,741	\$1,562,481
Expenditures During FY 22:	<b>\$3,188,554</b>	\$3,287,889	\$1,337,182
Per Capita Revenues:	<b>\$511</b>	\$648	\$456
Per Capita Expenses:	<b>\$524</b>	\$544	\$399
Operating Income (loss):	<b>(\$81,893)</b>	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	<b>144.00%</b>	442.09%	369.20%
Ending Retained Earnings for FY 22:	<b>\$4,591,546</b>	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	<b>\$755</b>	\$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

<b>Unit Name:</b>	<b>Dunfermline Village</b>		
<b>Unit Code:</b>	029/040/32	<b>County:</b>	Fulton
<b>Fiscal Year End:</b>	6/30/2022		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$152,580		
<b>Equalized Assessed Valuation:</b>	\$2,641,330		
<b>Population:</b>	262		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	7		
<b>Salaries Paid:</b>	\$7,602		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$295,769	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$1,129	\$52,950	\$839
Revenues During FY 22:	\$132,771	\$563,644	\$213,143
Expenditures During FY 22:	\$66,175	\$457,110	\$153,944
Per Capita Revenues:	\$507	\$103,095	\$569
Per Capita Expenditures:	\$253	\$81,863	\$420
Revenues over/under Expenditures:	\$66,596	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	547.59%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$362,365	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,383	\$66,251	\$1,001

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$362,365	\$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:	<b>\$0</b>	\$554,073	\$33,399
Per Capita Debt:	<b>\$0</b>	\$70,776	\$97
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

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

<b>Unit Name:</b>	<b>Dunlap Village</b>
<b>Unit Code:</b>	072/030/32
<b>County:</b>	Peoria
<b>Fiscal Year End:</b>	4/30/2022
<b>Accounting Method:</b>	Cash With Assets
<b>Appropriation or Budget:</b>	\$3,388,015
<b>Equalized Assessed Valuation:</b>	\$41,310,490
<b>Population:</b>	1,603
<b>Employees:</b>	
<b>Full Time:</b>	3
<b>Part Time:</b>	15
<b>Salaries Paid:</b>	\$249,375

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	<b>\$755,195</b>	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	<b>\$471</b>	\$1,022	\$737
Revenues During FY 22:	<b>\$985,435</b>	\$8,203,224	\$3,716,217
Expenditures During FY 22:	<b>\$864,854</b>	\$7,009,559	\$3,078,192
Per Capita Revenues:	<b>\$615</b>	\$1,174	\$952
Per Capita Expenditures:	<b>\$540</b>	\$967	\$782
Revenues over/under Expenditures:	<b>\$120,581</b>	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	<b>100.68%</b>	141.68%	116.64%
Ending Fund Balance for FY 22:	<b>\$870,756</b>	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	<b>\$543</b>	\$1,237	\$917

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$388,081</b>	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	<b>\$482,675</b>	(\$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:	<b>\$64,246</b>	\$14,039,311	\$2,989,000
Per Capita Debt:	<b>\$40</b>	\$1,822	\$849
General Obligation Debt over EAV:	<b>0.00%</b>	1,726,398.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	<b>\$3,140,608</b>	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	<b>\$1,959</b>	\$1,999	\$1,575
Revenues During FY 22:	<b>\$546,565</b>	\$3,918,741	\$1,562,481
Expenditures During FY 22:	<b>\$639,625</b>	\$3,287,889	\$1,337,182
Per Capita Revenues:	<b>\$341</b>	\$648	\$456
Per Capita Expenses:	<b>\$399</b>	\$544	\$399
Operating Income (loss):	<b>(\$93,060)</b>	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	<b>477.24%</b>	442.09%	369.20%
Ending Retained Earnings for FY 22:	<b>\$3,052,568</b>	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	<b>\$1,904</b>	\$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

<b>Unit Name:</b>	<b>Dupo Village</b>		
<b>Unit Code:</b>	088/040/32	<b>County:</b>	St. Clair
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$7,763,656		
<b>Equalized Assessed Valuation:</b>	\$48,813,698		
<b>Population:</b>	3,941		
<b>Employees:</b>			
<b>Full Time:</b>			23
<b>Part Time:</b>			28
<b>Salaries Paid:</b>	\$1,714,835		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	<b>\$3,811,729</b>	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	<b>\$967</b>	\$1,022	\$737
Revenues During FY 22:	<b>\$4,099,686</b>	\$8,203,224	\$3,716,217
Expenditures During FY 22:	<b>\$3,038,697</b>	\$7,009,559	\$3,078,192
Per Capita Revenues:	<b>\$1,040</b>	\$1,174	\$952
Per Capita Expenditures:	<b>\$771</b>	\$967	\$782
Revenues over/under Expenditures:	<b>\$1,060,989</b>	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	<b>161.54%</b>	141.68%	116.64%
Ending Fund Balance for FY 22:	<b>\$4,908,718</b>	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	<b>\$1,246</b>	\$1,237	\$917

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$4,398,936</b>	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	<b>\$832,696</b>	(\$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:	<b>\$3,958,754</b>	\$14,039,311	\$2,989,000
Per Capita Debt:	<b>\$1,005</b>	\$1,822	\$849
General Obligation Debt over EAV:	<b>3.95%</b>	1,726,398.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	<b>\$6,780,211</b>	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	<b>\$1,720</b>	\$1,999	\$1,575
Revenues During FY 22:	<b>\$3,088,104</b>	\$3,918,741	\$1,562,481
Expenditures During FY 22:	<b>\$3,013,094</b>	\$3,287,889	\$1,337,182
Per Capita Revenues:	<b>\$784</b>	\$648	\$456
Per Capita Expenses:	<b>\$765</b>	\$544	\$399
Operating Income (loss):	<b>\$75,010</b>	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	<b>226.32%</b>	442.09%	369.20%
Ending Retained Earnings for FY 22:	<b>\$6,819,221</b>	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	<b>\$1,730</b>	\$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

<b>Unit Name:</b>	<b>Durand Village</b>		
<b>Unit Code:</b>	101/015/32	<b>County:</b>	Winnebago
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$2,463,404		
<b>Equalized Assessed Valuation:</b>	\$18,920,146		
<b>Population:</b>	1,390		
<b>Employees:</b>			
<b>Full Time:</b>	4		
<b>Part Time:</b>	28		
<b>Salaries Paid:</b>	\$302,991		

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:	\$1,739,073	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$1,251	\$1,022	\$737
Revenues During FY 22:	\$960,703	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$735,836	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$691	\$1,174	\$952
Per Capita Expenditures:	\$529	\$967	\$782
Revenues over/under Expenditures:	\$224,867	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	266.90%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$1,963,940	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$1,413	\$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:	\$122,274	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$1,475,958	(\$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:	<b>\$787,341</b>	\$14,039,311	\$2,989,000
Per Capita Debt:	<b>\$566</b>	\$1,822	\$849
General Obligation Debt over EAV:	<b>0.00%</b>	1,726,398.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	<b>\$4,737,673</b>	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	<b>\$3,408</b>	\$1,999	\$1,575
Revenues During FY 22:	<b>\$827,850</b>	\$3,918,741	\$1,562,481
Expenditures During FY 22:	<b>\$499,983</b>	\$3,287,889	\$1,337,182
Per Capita Revenues:	<b>\$596</b>	\$648	\$456
Per Capita Expenses:	<b>\$360</b>	\$544	\$399
Operating Income (loss):	<b>\$327,867</b>	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	<b>1,013.14%</b>	442.09%	369.20%
Ending Retained Earnings for FY 22:	<b>\$5,065,540</b>	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	<b>\$3,644</b>	\$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

<b>Unit Name:</b>	Dwight Village		
<b>Unit Code:</b>	053/030/32	<b>County:</b>	Livingston
<b>Fiscal Year End:</b>	3/31/2022		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$12,755,949		
<b>Equalized Assessed Valuation:</b>	\$77,579,271		
<b>Population:</b>	3,989		
<b>Employees:</b>			
<b>Full Time:</b>	20		
<b>Part Time:</b>	49		
<b>Salaries Paid:</b>	\$2,203,298		

#### 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:	\$1,631,871	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$409	\$1,022	\$737
Revenues During FY 22:	\$5,560,232	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$4,570,238	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$1,394	\$1,174	\$952
Per Capita Expenditures:	\$1,146	\$967	\$782
Revenues over/under Expenditures:	\$989,994	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	48.61%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$2,221,662	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$557	\$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:	\$1,300,634	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$1,400,095	(\$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:	<b>\$8,126,035</b>	\$14,039,311	\$2,989,000
Per Capita Debt:	<b>\$2,037</b>	\$1,822	\$849
General Obligation Debt over EAV:	<b>0.00%</b>	1,726,398.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	<b>\$6,545,793</b>	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	<b>\$1,641</b>	\$1,999	\$1,575
Revenues During FY 22:	<b>\$1,823,358</b>	\$3,918,741	\$1,562,481
Expenditures During FY 22:	<b>\$1,687,904</b>	\$3,287,889	\$1,337,182
Per Capita Revenues:	<b>\$457</b>	\$648	\$456
Per Capita Expenses:	<b>\$423</b>	\$544	\$399
Operating Income (loss):	<b>\$135,454</b>	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	<b>406.35%</b>	442.09%	369.20%
Ending Retained Earnings for FY 22:	<b>\$6,858,781</b>	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	<b>\$1,719</b>	\$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

<b>Unit Name:</b>	Eagarville Village		
<b>Unit Code:</b>	056/040/32	<b>County:</b>	Macoupin
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$105,000		
<b>Equalized Assessed Valuation:</b>	\$1,203,523		
<b>Population:</b>	113		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	8		
<b>Salaries Paid:</b>	\$5,400		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$49,154	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$435	\$52,950	\$839
Revenues During FY 22:	\$78,832	\$563,644	\$213,143
Expenditures During FY 22:	\$63,184	\$457,110	\$153,944
Per Capita Revenues:	\$698	\$103,095	\$569
Per Capita Expenditures:	\$559	\$81,863	\$420
Revenues over/under Expenditures:	\$15,648	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	102.56%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$64,802	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$573	\$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:	\$92,006	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$39,912	\$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:	<b>\$0</b>	\$554,073	\$33,399
Per Capita Debt:	<b>\$0</b>	\$70,776	\$97
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

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

<b>Unit Name:</b>	Earlville City		
<b>Unit Code:</b>	050/020/30	<b>County:</b>	Lasalle
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$3,051,200		
<b>Equalized Assessed Valuation:</b>	\$24,343,191		
<b>Population:</b>	1,701		
<b>Employees:</b>			
<b>Full Time:</b>	9		
<b>Part Time:</b>	8		
<b>Salaries Paid:</b>	\$478,405		

#### Blended Component Units

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:	\$506,479	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$298	\$1,022	\$737
Revenues During FY 22:	\$1,176,829	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$834,753	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$692	\$1,174	\$952
Per Capita Expenditures:	\$491	\$967	\$782
Revenues over/under Expenditures:	\$342,076	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	103.57%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$864,555	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$508	\$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:	\$609,130	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$340,484	(\$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:	<b>\$304,000</b>	\$14,039,311	\$2,989,000
Per Capita Debt:	<b>\$179</b>	\$1,822	\$849
General Obligation Debt over EAV:	<b>1.18%</b>	1,726,398.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	<b>\$4,532,901</b>	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	<b>\$2,665</b>	\$1,999	\$1,575
Revenues During FY 22:	<b>\$713,202</b>	\$3,918,741	\$1,562,481
Expenditures During FY 22:	<b>\$805,470</b>	\$3,287,889	\$1,337,182
Per Capita Revenues:	<b>\$419</b>	\$648	\$456
Per Capita Expenses:	<b>\$474</b>	\$544	\$399
Operating Income (loss):	<b>(\$92,268)</b>	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	<b>551.31%</b>	442.09%	369.20%
Ending Retained Earnings for FY 22:	<b>\$4,440,633</b>	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	<b>\$2,611</b>	\$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

<b>Unit Name:</b>	East Alton Village		
<b>Unit Code:</b>	057/030/32	<b>County:</b>	Madison
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$17,011,800		
<b>Equalized Assessed Valuation:</b>	\$61,583,714		
<b>Population:</b>	5,682		
<b>Employees:</b>			
<b>Full Time:</b>	40		
<b>Part Time:</b>	33		
<b>Salaries Paid:</b>	\$3,469,105		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	<b>\$1,763,156</b>	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	<b>\$310</b>	\$1,022	\$737
Revenues During FY 22:	<b>\$8,019,706</b>	\$8,203,224	\$3,716,217
Expenditures During FY 22:	<b>\$6,717,690</b>	\$7,009,559	\$3,078,192
Per Capita Revenues:	<b>\$1,411</b>	\$1,174	\$952
Per Capita Expenditures:	<b>\$1,182</b>	\$967	\$782
Revenues over/under Expenditures:	<b>\$1,302,016</b>	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	<b>45.20%</b>	141.68%	116.64%
Ending Fund Balance for FY 22:	<b>\$3,036,129</b>	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	<b>\$534</b>	\$1,237	\$917

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$2,537,584</b>	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	<b>(\$18,890,648)</b>	(\$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:	<b>\$5,227,551</b>	\$14,039,311	\$2,989,000
Per Capita Debt:	<b>\$920</b>	\$1,822	\$849
General Obligation Debt over EAV:	<b>0.00%</b>	1,726,398.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	<b>\$5,972,279</b>	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	<b>\$1,051</b>	\$1,999	\$1,575
Revenues During FY 22:	<b>\$2,049,818</b>	\$3,918,741	\$1,562,481
Expenditures During FY 22:	<b>\$1,976,945</b>	\$3,287,889	\$1,337,182
Per Capita Revenues:	<b>\$361</b>	\$648	\$456
Per Capita Expenses:	<b>\$348</b>	\$544	\$399
Operating Income (loss):	<b>\$72,873</b>	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	<b>315.04%</b>	442.09%	369.20%
Ending Retained Earnings for FY 22:	<b>\$6,228,120</b>	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	<b>\$1,096</b>	\$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

<b>Unit Name:</b>	East Brooklyn Village		
<b>Unit Code:</b>	032/035/32	<b>County:</b>	Grundy
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$40,520		
<b>Equalized Assessed Valuation:</b>	\$1,920,554		
<b>Population:</b>	57		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>		
	<b>Salaries Paid:</b>	\$	

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$95,837	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$1,681	\$52,950	\$839
Revenues During FY 22:	\$58,302	\$563,644	\$213,143
Expenditures During FY 22:	\$22,122	\$457,110	\$153,944
Per Capita Revenues:	\$1,023	\$103,095	\$569
Per Capita Expenditures:	\$388	\$81,863	\$420
Revenues over/under Expenditures:	\$36,180	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	596.77%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$132,017	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$2,316	\$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:	\$27,212	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$104,805	\$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:	<b>\$0</b>	\$554,073	\$33,399
Per Capita Debt:	<b>\$0</b>	\$70,776	\$97
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

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

<b>Unit Name:</b>	East Cape Girardeau Village		
<b>Unit Code:</b>	002/012/32	<b>County:</b>	Alexander
<b>Fiscal Year End:</b>	6/30/2022		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$720,500		
<b>Equalized Assessed Valuation:</b>	\$1,378,006		
<b>Population:</b>	289		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	10		
<b>Salaries Paid:</b>	\$115,674		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$234,317	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$811	\$52,950	\$839
Revenues During FY 22:	\$238,912	\$563,644	\$213,143
Expenditures During FY 22:	\$230,151	\$457,110	\$153,944
Per Capita Revenues:	\$827	\$103,095	\$569
Per Capita Expenditures:	\$796	\$81,863	\$420
Revenues over/under Expenditures:	\$8,761	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	108.29%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$249,237	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$862	\$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:	\$118,864	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$130,373	\$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:	<b>\$203,000</b>	\$554,073	\$33,399
Per Capita Debt:	<b>\$702</b>	\$70,776	\$97
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	<b>\$514,751</b>	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	<b>\$1,781</b>	\$124,305	\$1,284
Revenues During FY 22:	<b>\$66,016</b>	\$345,491	\$112,306
Expenditures During FY 22:	<b>\$56,315</b>	\$319,535	\$116,797
Per Capita Revenues:	<b>\$228</b>	\$19,154	\$321
Per Capita Expenses:	<b>\$195</b>	\$17,518	\$320
Operating Income (loss):	<b>\$9,701</b>	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	<b>920.35%</b>	411.24%	347.81%
Ending Retained Earnings for FY 22:	<b>\$518,293</b>	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	<b>\$1,793</b>	\$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

<b>Unit Name:</b>	East Carondelet Village		
<b>Unit Code:</b>	088/045/32	<b>County:</b>	St. Clair
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$187,622		
<b>Equalized Assessed Valuation:</b>	\$2,055,799		
<b>Population:</b>	499		
<b>Employees:</b>			
	<b>Full Time:</b>	1	
	<b>Part Time:</b>	5	
	<b>Salaries Paid:</b>	\$41,313	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	<b>\$140,208</b>	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	<b>\$281</b>	\$52,950	\$839
Revenues During FY 22:	<b>\$302,416</b>	\$563,644	\$213,143
Expenditures During FY 22:	<b>\$187,622</b>	\$457,110	\$153,944
Per Capita Revenues:	<b>\$606</b>	\$103,095	\$569
Per Capita Expenditures:	<b>\$376</b>	\$81,863	\$420
Revenues over/under Expenditures:	<b>\$114,794</b>	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	<b>135.91%</b>	355.12%	224.46%
Ending Fund Balance for FY 22:	<b>\$255,002</b>	\$749,617	\$343,316
Per Capita Ending Fund Balance:	<b>\$511</b>	\$66,251	\$1,001

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$10,011	\$0
Total Unreserved Funds:	<b>\$255,002</b>	\$42,817	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$0</b>	\$253,935	\$72,003
Total Unrestricted Net Assets:	<b>\$0</b>	\$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:	<b>\$96,421</b>	\$554,073	\$33,399
Per Capita Debt:	<b>\$193</b>	\$70,776	\$97
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

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

<b>Unit Name:</b>	East Dubuque City
<b>Unit Code:</b>	043/015/30
<b>County:</b>	Jo Daviess
<b>Fiscal Year End:</b>	4/30/2022
<b>Accounting Method:</b>	Cash With Assets
<b>Appropriation or Budget:</b>	\$18,475,379
<b>Equalized Assessed Valuation:</b>	\$39,146,273
<b>Population:</b>	1,505
<b>Employees:</b>	
<b>Full Time:</b>	16
<b>Part Time:</b>	30
<b>Salaries Paid:</b>	\$902,868

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	(\$647,482)	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	(\$430)	\$1,022	\$737
Revenues During FY 22:	\$2,391,830	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$2,340,634	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$1,589	\$1,174	\$952
Per Capita Expenditures:	\$1,555	\$967	\$782
Revenues over/under Expenditures:	\$51,196	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	(23.10%)	141.68%	116.64%
Ending Fund Balance for FY 22:	(\$540,719)	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	(\$359)	\$1,237	\$917

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$364,287	\$17,366	\$0
Total Unreserved Funds:	(\$905,006)	\$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:	<b>\$3,243,985</b>	\$14,039,311	\$2,989,000
Per Capita Debt:	<b>\$2,155</b>	\$1,822	\$849
General Obligation Debt over EAV:	<b>0.00%</b>	1,726,398.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	<b>\$425,045</b>	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	<b>\$282</b>	\$1,999	\$1,575
Revenues During FY 22:	<b>\$1,103,147</b>	\$3,918,741	\$1,562,481
Expenditures During FY 22:	<b>\$1,074,732</b>	\$3,287,889	\$1,337,182
Per Capita Revenues:	<b>\$733</b>	\$648	\$456
Per Capita Expenses:	<b>\$714</b>	\$544	\$399
Operating Income (loss):	<b>\$28,415</b>	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	<b>34.13%</b>	442.09%	369.20%
Ending Retained Earnings for FY 22:	<b>\$366,845</b>	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	<b>\$244</b>	\$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

<b>Unit Name:</b>	East Dundee Village		
<b>Unit Code:</b>	045/030/32	<b>County:</b>	Kane
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$15,032,949		
<b>Equalized Assessed Valuation:</b>	\$115,045,453		
<b>Population:</b>	3,211		
<b>Employees:</b>			
<b>Full Time:</b>	29		
<b>Part Time:</b>	6		
<b>Salaries Paid:</b>	\$3,105,120		

#### 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:	<b>\$8,873,153</b>	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	<b>\$2,763</b>	\$1,022	\$737
Revenues During FY 22:	<b>\$13,135,754</b>	\$8,203,224	\$3,716,217
Expenditures During FY 22:	<b>\$9,789,027</b>	\$7,009,559	\$3,078,192
Per Capita Revenues:	<b>\$4,091</b>	\$1,174	\$952
Per Capita Expenditures:	<b>\$3,049</b>	\$967	\$782
Revenues over/under Expenditures:	<b>\$3,346,727</b>	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	<b>122.60%</b>	141.68%	116.64%
Ending Fund Balance for FY 22:	<b>\$12,001,055</b>	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	<b>\$3,737</b>	\$1,237	\$917

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$11,741,310</b>	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	<b>(\$24,069,817)</b>	(\$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:	<b>\$25,792,182</b>	\$14,039,311	\$2,989,000
Per Capita Debt:	<b>\$8,032</b>	\$1,822	\$849
General Obligation Debt over EAV:	<b>7.81%</b>	1,726,398.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	<b>\$16,003,379</b>	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	<b>\$4,984</b>	\$1,999	\$1,575
Revenues During FY 22:	<b>\$2,868,695</b>	\$3,918,741	\$1,562,481
Expenditures During FY 22:	<b>\$2,146,820</b>	\$3,287,889	\$1,337,182
Per Capita Revenues:	<b>\$893</b>	\$648	\$456
Per Capita Expenses:	<b>\$669</b>	\$544	\$399
Operating Income (loss):	<b>\$721,875</b>	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	<b>779.09%</b>	442.09%	369.20%
Ending Retained Earnings for FY 22:	<b>\$16,725,741</b>	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	<b>\$5,209</b>	\$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

<b>Unit Name:</b>	East Galesburg Village		
<b>Unit Code:</b>	048/020/32	<b>County:</b>	Knox
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$2,130,270		
<b>Equalized Assessed Valuation:</b>	\$12,169,860		
<b>Population:</b>	815		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	16		
<b>Salaries Paid:</b>	\$67,519		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$306,556	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$376	\$52,950	\$839
Revenues During FY 22:	\$506,088	\$563,644	\$213,143
Expenditures During FY 22:	\$434,251	\$457,110	\$153,944
Per Capita Revenues:	\$621	\$103,095	\$569
Per Capita Expenditures:	\$533	\$81,863	\$420
Revenues over/under Expenditures:	\$71,837	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	81.92%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$355,758	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$437	\$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:	\$89,207	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$266,551	\$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:	<b>\$976,068</b>	\$554,073	\$33,399
Per Capita Debt:	<b>\$1,198</b>	\$70,776	\$97
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	<b>\$1,223,380</b>	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	<b>\$1,501</b>	\$124,305	\$1,284
Revenues During FY 22:	<b>\$373,185</b>	\$345,491	\$112,306
Expenditures During FY 22:	<b>\$384,284</b>	\$319,535	\$116,797
Per Capita Revenues:	<b>\$458</b>	\$19,154	\$321
Per Capita Expenses:	<b>\$472</b>	\$17,518	\$320
Operating Income (loss):	<b>(\$11,099)</b>	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	<b>321.36%</b>	411.24%	347.81%
Ending Retained Earnings for FY 22:	<b>\$1,234,916</b>	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	<b>\$1,515</b>	\$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

<b>Unit Name:</b>	East Gillespie Village		
<b>Unit Code:</b>	056/045/32	<b>County:</b>	Macoupin
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$95,748		
<b>Equalized Assessed Valuation:</b>	\$3,397,955		
<b>Population:</b>	270		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	9		
<b>Salaries Paid:</b>	\$12,750		

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	<b>\$574,291</b>	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	<b>\$2,127</b>	\$52,950	\$839
Revenues During FY 22:	<b>\$130,771</b>	\$563,644	\$213,143
Expenditures During FY 22:	<b>\$59,968</b>	\$457,110	\$153,944
Per Capita Revenues:	<b>\$484</b>	\$103,095	\$569
Per Capita Expenditures:	<b>\$222</b>	\$81,863	\$420
Revenues over/under Expenditures:	<b>\$70,803</b>	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	<b>1,075.73%</b>	355.12%	224.46%
Ending Fund Balance for FY 22:	<b>\$645,094</b>	\$749,617	\$343,316
Per Capita Ending Fund Balance:	<b>\$2,389</b>	\$66,251	\$1,001

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$42,339</b>	\$253,935	\$72,003
Total Unrestricted Net Assets:	<b>\$602,755</b>	\$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:	<b>\$94,000</b>	\$554,073	\$33,399
Per Capita Debt:	<b>\$348</b>	\$70,776	\$97
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	<b>\$228,559</b>	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	<b>\$847</b>	\$124,305	\$1,284
Revenues During FY 22:	<b>\$25,852</b>	\$345,491	\$112,306
Expenditures During FY 22:	<b>\$35,780</b>	\$319,535	\$116,797
Per Capita Revenues:	<b>\$96</b>	\$19,154	\$321
Per Capita Expenses:	<b>\$133</b>	\$17,518	\$320
Operating Income (loss):	<b>(\$9,928)</b>	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	<b>611.04%</b>	411.24%	347.81%
Ending Retained Earnings for FY 22:	<b>\$218,631</b>	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	<b>\$810</b>	\$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

<b>Unit Name:</b>	East Hazel Crest Village		
<b>Unit Code:</b>	016/160/32	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$12,999,898		
<b>Equalized Assessed Valuation:</b>	\$23,896,197		
<b>Population:</b>	1,267		
<b>Employees:</b>			
<b>Full Time:</b>	19		
<b>Part Time:</b>	39		
<b>Salaries Paid:</b>	\$1,334,644		

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	<b>\$513,227</b>	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	<b>\$405</b>	\$1,022	\$737
Revenues During FY 22:	<b>\$2,433,628</b>	\$8,203,224	\$3,716,217
Expenditures During FY 22:	<b>\$2,181,349</b>	\$7,009,559	\$3,078,192
Per Capita Revenues:	<b>\$1,921</b>	\$1,174	\$952
Per Capita Expenditures:	<b>\$1,722</b>	\$967	\$782
Revenues over/under Expenditures:	<b>\$252,279</b>	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	<b>35.09%</b>	141.68%	116.64%
Ending Fund Balance for FY 22:	<b>\$765,506</b>	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	<b>\$604</b>	\$1,237	\$917

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,949,714</b>	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	<b>\$682,749</b>	(\$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:	<b>\$401,225</b>	\$14,039,311	\$2,989,000
Per Capita Debt:	<b>\$317</b>	\$1,822	\$849
General Obligation Debt over EAV:	<b>0.00%</b>	1,726,398.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	<b>\$4,566,842</b>	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	<b>\$3,604</b>	\$1,999	\$1,575
Revenues During FY 22:	<b>\$1,632,896</b>	\$3,918,741	\$1,562,481
Expenditures During FY 22:	<b>\$892,082</b>	\$3,287,889	\$1,337,182
Per Capita Revenues:	<b>\$1,289</b>	\$648	\$456
Per Capita Expenses:	<b>\$704</b>	\$544	\$399
Operating Income (loss):	<b>\$740,814</b>	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	<b>594.97%</b>	442.09%	369.20%
Ending Retained Earnings for FY 22:	<b>\$5,307,656</b>	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	<b>\$4,189</b>	\$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

<b>Unit Name:</b>	East Moline City		
<b>Unit Code:</b>	081/030/30	<b>County:</b>	Rock Island
<b>Fiscal Year End:</b>	12/31/2022		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$36,473,974		
<b>Equalized Assessed Valuation:</b>	\$323,343,350		
<b>Population:</b>	20,874		
<b>Employees:</b>			
<b>Full Time:</b>	160		
<b>Part Time:</b>	10		
<b>Salaries Paid:</b>	\$12,269,740		

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:	<b>\$7,171,365</b>	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	<b>\$344</b>	\$1,022	\$737
Revenues During FY 22:	<b>\$30,545,842</b>	\$8,203,224	\$3,716,217
Expenditures During FY 22:	<b>\$25,238,827</b>	\$7,009,559	\$3,078,192
Per Capita Revenues:	<b>\$1,463</b>	\$1,174	\$952
Per Capita Expenditures:	<b>\$1,209</b>	\$967	\$782
Revenues over/under Expenditures:	<b>\$5,307,015</b>	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	<b>51.69%</b>	141.68%	116.64%
Ending Fund Balance for FY 22:	<b>\$13,045,231</b>	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	<b>\$625</b>	\$1,237	\$917
<b><u>Equity</u></b>	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$0</b>	\$17,366	\$0
Total Unreserved Funds:	<b>\$0</b>	\$13,093	\$0
<b><u>Net Assets</u></b>	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$10,090,417</b>	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	<b>(\$93,731,860)</b>	(\$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:	<b>\$63,432,775</b>	\$14,039,311	\$2,989,000
Per Capita Debt:	<b>\$3,039</b>	\$1,822	\$849
General Obligation Debt over EAV:	<b>18.24%</b>	1,726,398.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	<b>\$21,198,958</b>	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	<b>\$1,016</b>	\$1,999	\$1,575
Revenues During FY 22:	<b>\$14,069,529</b>	\$3,918,741	\$1,562,481
Expenditures During FY 22:	<b>\$7,544,533</b>	\$3,287,889	\$1,337,182
Per Capita Revenues:	<b>\$674</b>	\$648	\$456
Per Capita Expenses:	<b>\$361</b>	\$544	\$399
Operating Income (loss):	<b>\$6,524,996</b>	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	<b>363.96%</b>	442.09%	369.20%
Ending Retained Earnings for FY 22:	<b>\$27,458,744</b>	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	<b>\$1,315</b>	\$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

<b>Unit Name:</b>	East Peoria City		
<b>Unit Code:</b>	090/030/30	<b>County:</b>	Tazewell
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$86,406,133		
<b>Equalized Assessed Valuation:</b>	\$515,626,482		
<b>Population:</b>	22,276		
<b>Employees:</b>			
	<b>Full Time:</b>	153	
	<b>Part Time:</b>	46	
	<b>Salaries Paid:</b>	\$12,185,921	

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

#### Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	<b>\$31,294,098</b>	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	<b>\$1,405</b>	\$1,022	\$737
Revenues During FY 22:	<b>\$49,575,863</b>	\$8,203,224	\$3,716,217
Expenditures During FY 22:	<b>\$35,398,213</b>	\$7,009,559	\$3,078,192
Per Capita Revenues:	<b>\$2,226</b>	\$1,174	\$952
Per Capita Expenditures:	<b>\$1,589</b>	\$967	\$782
Revenues over/under Expenditures:	<b>\$14,177,650</b>	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	<b>118.85%</b>	141.68%	116.64%
Ending Fund Balance for FY 22:	<b>\$42,071,728</b>	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	<b>\$1,889</b>	\$1,237	\$917
<b><u>Equity</u></b>	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$0</b>	\$17,366	\$0
Total Unreserved Funds:	<b>\$0</b>	\$13,093	\$0
<b><u>Net Assets</u></b>	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$19,619,468</b>	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	<b>(\$86,806,777)</b>	(\$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:	<b>\$109,306,471</b>	\$14,039,311	\$2,989,000
Per Capita Debt:	<b>\$4,907</b>	\$1,822	\$849
General Obligation Debt over EAV:	<b>11.77%</b>	1,726,398.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	<b>\$34,568,732</b>	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	<b>\$1,552</b>	\$1,999	\$1,575
Revenues During FY 22:	<b>\$16,182,819</b>	\$3,918,741	\$1,562,481
Expenditures During FY 22:	<b>\$8,693,517</b>	\$3,287,889	\$1,337,182
Per Capita Revenues:	<b>\$726</b>	\$648	\$456
Per Capita Expenses:	<b>\$390</b>	\$544	\$399
Operating Income (loss):	<b>\$7,489,302</b>	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	<b>489.34%</b>	442.09%	369.20%
Ending Retained Earnings for FY 22:	<b>\$42,540,931</b>	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	<b>\$1,910</b>	\$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

<b>Unit Name:</b>	Easton Village		
<b>Unit Code:</b>	060/015/32	<b>County:</b>	Mason
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$765,934		
<b>Equalized Assessed Valuation:</b>	\$2,444,381		
<b>Population:</b>	309		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	14		
<b>Salaries Paid:</b>	\$60,260		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	<b>\$346,751</b>	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	<b>\$1,122</b>	\$52,950	\$839
Revenues During FY 22:	<b>\$192,044</b>	\$563,644	\$213,143
Expenditures During FY 22:	<b>\$148,839</b>	\$457,110	\$153,944
Per Capita Revenues:	<b>\$622</b>	\$103,095	\$569
Per Capita Expenditures:	<b>\$482</b>	\$81,863	\$420
Revenues over/under Expenditures:	<b>\$43,205</b>	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	<b>262.00%</b>	355.12%	224.46%
Ending Fund Balance for FY 22:	<b>\$389,956</b>	\$749,617	\$343,316
Per Capita Ending Fund Balance:	<b>\$1,262</b>	\$66,251	\$1,001

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$211,381</b>	\$253,935	\$72,003
Total Unrestricted Net Assets:	<b>\$178,575</b>	\$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:	<b>\$153,915</b>	\$554,073	\$33,399
Per Capita Debt:	<b>\$498</b>	\$70,776	\$97
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	<b>\$342,410</b>	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	<b>\$1,108</b>	\$124,305	\$1,284
Revenues During FY 22:	<b>\$123,951</b>	\$345,491	\$112,306
Expenditures During FY 22:	<b>\$72,577</b>	\$319,535	\$116,797
Per Capita Revenues:	<b>\$401</b>	\$19,154	\$321
Per Capita Expenses:	<b>\$235</b>	\$17,518	\$320
Operating Income (loss):	<b>\$51,374</b>	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	<b>542.57%</b>	411.24%	347.81%
Ending Retained Earnings for FY 22:	<b>\$393,784</b>	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	<b>\$1,274</b>	\$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

<b>Unit Name:</b>	Eddyville Village		
<b>Unit Code:</b>	076/010/32	<b>County:</b>	Pope
<b>Fiscal Year End:</b>	6/30/2022		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$80,300		
<b>Equalized Assessed Valuation:</b>	\$823,921		
<b>Population:</b>	99		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	11		
<b>Salaries Paid:</b>	\$10,100		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$217,298	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$2,195	\$52,950	\$839
Revenues During FY 22:	\$74,299	\$563,644	\$213,143
Expenditures During FY 22:	\$56,373	\$457,110	\$153,944
Per Capita Revenues:	\$750	\$103,095	\$569
Per Capita Expenditures:	\$569	\$81,863	\$420
Revenues over/under Expenditures:	\$17,926	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	411.03%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$231,712	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$2,341	\$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:	\$30,714	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$129,326	\$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:	<b>\$0</b>	\$554,073	\$33,399
Per Capita Debt:	<b>\$0</b>	\$70,776	\$97
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	<b>\$456,125</b>	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	<b>\$4,607</b>	\$124,305	\$1,284
Revenues During FY 22:	<b>\$22,660</b>	\$345,491	\$112,306
Expenditures During FY 22:	<b>\$54,471</b>	\$319,535	\$116,797
Per Capita Revenues:	<b>\$229</b>	\$19,154	\$321
Per Capita Expenses:	<b>\$550</b>	\$17,518	\$320
Operating Income (loss):	<b>(\$31,811)</b>	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	<b>778.97%</b>	411.24%	347.81%
Ending Retained Earnings for FY 22:	<b>\$424,314</b>	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	<b>\$4,286</b>	\$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

<b>Unit Name:</b>	Edinburg Village		
<b>Unit Code:</b>	011/020/32	<b>County:</b>	Christian
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$7,147,983		
<b>Equalized Assessed Valuation:</b>	\$11,519,192		
<b>Population:</b>	1,091		
<b>Employees:</b>			
<b>Full Time:</b>	9		
<b>Part Time:</b>	20		
<b>Salaries Paid:</b>	\$451,275		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	<b>\$469,660</b>	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	<b>\$430</b>	\$1,022	\$737
Revenues During FY 22:	<b>\$622,303</b>	\$8,203,224	\$3,716,217
Expenditures During FY 22:	<b>\$487,593</b>	\$7,009,559	\$3,078,192
Per Capita Revenues:	<b>\$570</b>	\$1,174	\$952
Per Capita Expenditures:	<b>\$447</b>	\$967	\$782
Revenues over/under Expenditures:	<b>\$134,710</b>	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	<b>127.72%</b>	141.68%	116.64%
Ending Fund Balance for FY 22:	<b>\$622,732</b>	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	<b>\$571</b>	\$1,237	\$917

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$196,062</b>	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	<b>\$426,670</b>	(\$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:	<b>\$667,149</b>	\$14,039,311	\$2,989,000
Per Capita Debt:	<b>\$612</b>	\$1,822	\$849
General Obligation Debt over EAV:	<b>0.00%</b>	1,726,398.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	<b>\$2,395,381</b>	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	<b>\$2,196</b>	\$1,999	\$1,575
Revenues During FY 22:	<b>\$934,413</b>	\$3,918,741	\$1,562,481
Expenditures During FY 22:	<b>\$1,008,560</b>	\$3,287,889	\$1,337,182
Per Capita Revenues:	<b>\$856</b>	\$648	\$456
Per Capita Expenses:	<b>\$924</b>	\$544	\$399
Operating Income (loss):	<b>(\$74,147)</b>	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	<b>230.15%</b>	442.09%	369.20%
Ending Retained Earnings for FY 22:	<b>\$2,321,234</b>	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	<b>\$2,128</b>	\$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

<b>Unit Name:</b>	Edwardsville City		
<b>Unit Code:</b>	057/035/30	<b>County:</b>	Madison
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$72,817,044		
<b>Equalized Assessed Valuation:</b>	\$931,828,191		
<b>Population:</b>	26,808		
<b>Employees:</b>			
<b>Full Time:</b>	179		
<b>Part Time:</b>	110		
<b>Salaries Paid:</b>	\$15,166,445		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	<b>\$17,665,014</b>	\$34,972,404	\$30,239,443
Per Capita Beginning Fund Balance:	<b>\$659</b>	\$748	\$712
Revenues During FY 22:	<b>\$42,916,094</b>	\$72,859,655	\$58,178,402
Expenditures During FY 22:	<b>\$39,126,423</b>	\$61,478,579	\$47,866,110
Per Capita Revenues:	<b>\$1,601</b>	\$1,441	\$1,484
Per Capita Expenditures:	<b>\$1,460</b>	\$1,214	\$1,238
Revenues over/under Expenditures:	<b>\$3,789,671</b>	\$11,381,080	\$9,077,164
Ratio of Fund Balance to Expenditures:	<b>62.51%</b>	81.39%	73.81%
Ending Fund Balance for FY 22:	<b>\$24,459,799</b>	\$43,663,747	\$34,356,837
Per Capita Ending Fund Balance:	<b>\$912</b>	\$904	\$915

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$7,542,283</b>	\$19,660,916	\$12,691,601
Total Unrestricted Net Assets:	<b>(\$26,189,565)</b>	(\$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:	<b>\$33,466,245</b>	\$139,572,276	\$79,067,655
Per Capita Debt:	<b>\$1,248</b>	\$2,651	\$2,043
General Obligation Debt over EAV:	<b>3.50%</b>	20.99%	2.70%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	<b>\$31,648,379</b>	\$76,751,554	\$56,969,508
Per Capita Beginning Retained Earnings	<b>\$1,181</b>	\$1,532	\$1,230
Revenues During FY 22:	<b>\$14,229,453</b>	\$25,359,482	\$17,601,369
Expenditures During FY 22:	<b>\$11,245,574</b>	\$21,600,430	\$14,367,115
Per Capita Revenues:	<b>\$531</b>	\$495	\$394
Per Capita Expenses:	<b>\$419</b>	\$419	\$333
Operating Income (loss):	<b>\$2,983,879</b>	\$3,759,052	\$2,712,239
Ratio of Retained Earnings to Expenses:	<b>316.00%</b>	453.32%	429.72%
Ending Retained Earnings for FY 22:	<b>\$35,535,632</b>	\$80,939,609	\$57,687,802
Per Capita Ending Retained Earnings:	<b>\$1,326</b>	\$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

<b>Unit Name:</b>	Effingham City		
<b>Unit Code:</b>	025/030/30	<b>County:</b>	Effingham
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$54,275,640		
<b>Equalized Assessed Valuation:</b>	\$378,803,575		
<b>Population:</b>	12,252		
<b>Employees:</b>			
<b>Full Time:</b>	106		
<b>Part Time:</b>	31		
<b>Salaries Paid:</b>	\$8,377,751		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$22,770,878	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$1,859	\$1,022	\$737
Revenues During FY 22:	\$25,316,427	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$18,277,216	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$2,066	\$1,174	\$952
Per Capita Expenditures:	\$1,492	\$967	\$782
Revenues over/under Expenditures:	\$7,039,211	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	152.88%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$27,942,536	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$2,281	\$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:	\$15,103,565	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	(\$2,007,751)	(\$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:	<b>\$13,542,289</b>	\$14,039,311	\$2,989,000
Per Capita Debt:	<b>\$1,105</b>	\$1,822	\$849
General Obligation Debt over EAV:	<b>0.00%</b>	1,726,398.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	<b>\$34,445,105</b>	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	<b>\$2,811</b>	\$1,999	\$1,575
Revenues During FY 22:	<b>\$7,009,286</b>	\$3,918,741	\$1,562,481
Expenditures During FY 22:	<b>\$5,777,247</b>	\$3,287,889	\$1,337,182
Per Capita Revenues:	<b>\$572</b>	\$648	\$456
Per Capita Expenses:	<b>\$472</b>	\$544	\$399
Operating Income (loss):	<b>\$1,232,039</b>	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	<b>617.55%</b>	442.09%	369.20%
Ending Retained Earnings for FY 22:	<b>\$35,677,144</b>	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	<b>\$2,912</b>	\$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

<b>Unit Name:</b>	El Dara Village		
<b>Unit Code:</b>	075/025/32	<b>County:</b>	Pike
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$26,000		
<b>Equalized Assessed Valuation:</b>	\$522,702		
<b>Population:</b>	68		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	9		
<b>Salaries Paid:</b>	\$1,675		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$28,673	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$422	\$52,950	\$839
Revenues During FY 22:	\$15,274	\$563,644	\$213,143
Expenditures During FY 22:	\$5,957	\$457,110	\$153,944
Per Capita Revenues:	\$225	\$103,095	\$569
Per Capita Expenditures:	\$88	\$81,863	\$420
Revenues over/under Expenditures:	\$9,317	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	637.74%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$37,990	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$559	\$66,251	\$1,001

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,011	\$0
Total Unreserved Funds:	\$85,309	\$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:	<b>\$0</b>	\$554,073	\$33,399
Per Capita Debt:	<b>\$0</b>	\$70,776	\$97
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

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

<b>Unit Name:</b>	El Paso City		
<b>Unit Code:</b>	102/025/30	<b>County:</b>	Woodford
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$7,045,450		
<b>Equalized Assessed Valuation:</b>	\$51,026,636		
<b>Population:</b>	2,854		
<b>Employees:</b>			
<b>Full Time:</b>	19		
<b>Part Time:</b>	50		
<b>Salaries Paid:</b>	\$1,308,279		

#### Blended Component Units

(This area is currently blank for 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:	<b>\$2,647,505</b>	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	<b>\$928</b>	\$1,022	\$737
Revenues During FY 22:	<b>\$3,716,217</b>	\$8,203,224	\$3,716,217
Expenditures During FY 22:	<b>\$2,355,690</b>	\$7,009,559	\$3,078,192
Per Capita Revenues:	<b>\$1,302</b>	\$1,174	\$952
Per Capita Expenditures:	<b>\$825</b>	\$967	\$782
Revenues over/under Expenditures:	<b>\$1,360,527</b>	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	<b>146.05%</b>	141.68%	116.64%
Ending Fund Balance for FY 22:	<b>\$3,440,585</b>	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	<b>\$1,206</b>	\$1,237	\$917

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$164,074</b>	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	<b>\$2,572,912</b>	(\$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:	<b>\$105,040</b>	\$14,039,311	\$2,989,000
Per Capita Debt:	<b>\$37</b>	\$1,822	\$849
General Obligation Debt over EAV:	<b>0.00%</b>	1,726,398.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	<b>\$6,090,673</b>	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	<b>\$2,134</b>	\$1,999	\$1,575
Revenues During FY 22:	<b>\$1,042,378</b>	\$3,918,741	\$1,562,481
Expenditures During FY 22:	<b>\$754,027</b>	\$3,287,889	\$1,337,182
Per Capita Revenues:	<b>\$365</b>	\$648	\$456
Per Capita Expenses:	<b>\$264</b>	\$544	\$399
Operating Income (loss):	<b>\$288,351</b>	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	<b>843.01%</b>	442.09%	369.20%
Ending Retained Earnings for FY 22:	<b>\$6,356,524</b>	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	<b>\$2,227</b>	\$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

<b>Unit Name:</b>	Elburn Village		
<b>Unit Code:</b>	045/035/32	<b>County:</b>	Kane
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$10,686,291		
<b>Equalized Assessed Valuation:</b>	\$210,258,505		
<b>Population:</b>	6,175		
<b>Employees:</b>			
<b>Full Time:</b>	25		
<b>Part Time:</b>	35		
<b>Salaries Paid:</b>	\$2,226,823		

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:	<b>\$5,978,822</b>	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	<b>\$968</b>	\$1,022	\$737
Revenues During FY 22:	<b>\$6,167,069</b>	\$8,203,224	\$3,716,217
Expenditures During FY 22:	<b>\$5,987,119</b>	\$7,009,559	\$3,078,192
Per Capita Revenues:	<b>\$999</b>	\$1,174	\$952
Per Capita Expenditures:	<b>\$970</b>	\$967	\$782
Revenues over/under Expenditures:	<b>\$179,950</b>	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	<b>102.87%</b>	141.68%	116.64%
Ending Fund Balance for FY 22:	<b>\$6,158,772</b>	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	<b>\$997</b>	\$1,237	\$917
<b><u>Equity</u></b>	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$0</b>	\$17,366	\$0
Total Unreserved Funds:	<b>\$0</b>	\$13,093	\$0
<b><u>Net Assets</u></b>	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$880,551</b>	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	<b>\$1,524,702</b>	(\$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:	<b>\$7,137,646</b>	\$14,039,311	\$2,989,000
Per Capita Debt:	<b>\$1,156</b>	\$1,822	\$849
General Obligation Debt over EAV:	<b>0.00%</b>	1,726,398.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	<b>\$20,321,680</b>	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	<b>\$3,291</b>	\$1,999	\$1,575
Revenues During FY 22:	<b>\$3,219,583</b>	\$3,918,741	\$1,562,481
Expenditures During FY 22:	<b>\$2,152,495</b>	\$3,287,889	\$1,337,182
Per Capita Revenues:	<b>\$521</b>	\$648	\$456
Per Capita Expenses:	<b>\$349</b>	\$544	\$399
Operating Income (loss):	<b>\$1,067,088</b>	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	<b>993.67%</b>	442.09%	369.20%
Ending Retained Earnings for FY 22:	<b>\$21,388,768</b>	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	<b>\$3,464</b>	\$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

<b>Unit Name:</b>	Eldorado City		
<b>Unit Code:</b>	082/015/30	<b>County:</b>	Saline
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$5,972,306		
<b>Equalized Assessed Valuation:</b>	\$20,641,778		
<b>Population:</b>	3,743		
<b>Employees:</b>			
<b>Full Time:</b>	29		
<b>Part Time:</b>	41		
<b>Salaries Paid:</b>	\$1,374,199		

#### Blended Component Units

Number Submitted = 2  
Cemetery  
Firefighters, Inc.

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	<b>\$3,634,302</b>	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	<b>\$971</b>	\$1,022	\$737
Revenues During FY 22:	<b>\$3,069,684</b>	\$8,203,224	\$3,716,217
Expenditures During FY 22:	<b>\$2,058,093</b>	\$7,009,559	\$3,078,192
Per Capita Revenues:	<b>\$820</b>	\$1,174	\$952
Per Capita Expenditures:	<b>\$550</b>	\$967	\$782
Revenues over/under Expenditures:	<b>\$1,011,591</b>	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	<b>225.74%</b>	141.68%	116.64%
Ending Fund Balance for FY 22:	<b>\$4,645,893</b>	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	<b>\$1,241</b>	\$1,237	\$917

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$2,337,454</b>	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	<b>\$2,308,439</b>	(\$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:	<b>\$861,139</b>	\$14,039,311	\$2,989,000
Per Capita Debt:	<b>\$230</b>	\$1,822	\$849
General Obligation Debt over EAV:	<b>0.00%</b>	1,726,398.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	<b>\$5,217,710</b>	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	<b>\$1,394</b>	\$1,999	\$1,575
Revenues During FY 22:	<b>\$2,507,245</b>	\$3,918,741	\$1,562,481
Expenditures During FY 22:	<b>\$2,400,193</b>	\$3,287,889	\$1,337,182
Per Capita Revenues:	<b>\$670</b>	\$648	\$456
Per Capita Expenses:	<b>\$641</b>	\$544	\$399
Operating Income (loss):	<b>\$107,052</b>	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	<b>221.85%</b>	442.09%	369.20%
Ending Retained Earnings for FY 22:	<b>\$5,324,762</b>	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	<b>\$1,423</b>	\$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

<b>Unit Name:</b>	Eldred Village		
<b>Unit Code:</b>	031/015/32	<b>County:</b>	Greene
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$180,700		
<b>Equalized Assessed Valuation:</b>	\$1,783,570		
<b>Population:</b>	200		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	10		
<b>Salaries Paid:</b>	\$16,980		

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$250,861	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$1,254	\$52,950	\$839
Revenues During FY 22:	\$95,904	\$563,644	\$213,143
Expenditures During FY 22:	\$69,245	\$457,110	\$153,944
Per Capita Revenues:	\$480	\$103,095	\$569
Per Capita Expenditures:	\$346	\$81,863	\$420
Revenues over/under Expenditures:	\$26,659	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	400.78%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$277,520	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,388	\$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:	\$13,534	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$263,986	\$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:	<b>\$0</b>	\$554,073	\$33,399
Per Capita Debt:	<b>\$0</b>	\$70,776	\$97
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	<b>\$227,504</b>	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	<b>\$1,138</b>	\$124,305	\$1,284
Revenues During FY 22:	<b>\$36,256</b>	\$345,491	\$112,306
Expenditures During FY 22:	<b>\$46,339</b>	\$319,535	\$116,797
Per Capita Revenues:	<b>\$181</b>	\$19,154	\$321
Per Capita Expenses:	<b>\$232</b>	\$17,518	\$320
Operating Income (loss):	<b>(\$10,083)</b>	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	<b>469.20%</b>	411.24%	347.81%
Ending Retained Earnings for FY 22:	<b>\$217,421</b>	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	<b>\$1,087</b>	\$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

<b>Unit Name:</b>	Elgin City		
<b>Unit Code:</b>	045/040/30	<b>County:</b>	Kane
<b>Fiscal Year End:</b>	12/31/2022		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$315,253,850		
<b>Equalized Assessed Valuation:</b>	\$3,149,154,782		
<b>Population:</b>	114,156		
<b>Employees:</b>			
<b>Full Time:</b>	667		
<b>Part Time:</b>	245		
<b>Salaries Paid:</b>	\$78,155,596		

#### Blended Component Units

Number Submitted = 3  
 Elgin Retiree Health  
 Firefighters Pension Retirement System  
 Police Pension Retirement System

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	<b>\$122,814,757</b>	\$34,972,404	\$30,239,443
Per Capita Beginning Fund Balance:	<b>\$1,076</b>	\$748	\$712
Revenues During FY 22:	<b>\$191,537,283</b>	\$72,859,655	\$58,178,402
Expenditures During FY 22:	<b>\$152,849,206</b>	\$61,478,579	\$47,866,110
Per Capita Revenues:	<b>\$1,678</b>	\$1,441	\$1,484
Per Capita Expenditures:	<b>\$1,339</b>	\$1,214	\$1,238
Revenues over/under Expenditures:	<b>\$38,688,077</b>	\$11,381,080	\$9,077,164
Ratio of Fund Balance to Expenditures:	<b>105.15%</b>	81.39%	73.81%
Ending Fund Balance for FY 22:	<b>\$160,721,053</b>	\$43,663,747	\$34,356,837
Per Capita Ending Fund Balance:	<b>\$1,408</b>	\$904	\$915

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$43,969,353</b>	\$19,660,916	\$12,691,601
Total Unrestricted Net Assets:	<b>(\$54,249,621)</b>	(\$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:	<b>\$63,995,000</b>	\$139,572,276	\$79,067,655
Per Capita Debt:	<b>\$561</b>	\$2,651	\$2,043
General Obligation Debt over EAV:	<b>2.03%</b>	20.99%	2.70%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	<b>\$302,067,073</b>	\$76,751,554	\$56,969,508
Per Capita Beginning Retained Earnings	<b>\$2,646</b>	\$1,532	\$1,230
Revenues During FY 22:	<b>\$36,789,161</b>	\$25,359,482	\$17,601,369
Expenditures During FY 22:	<b>\$38,242,491</b>	\$21,600,430	\$14,367,115
Per Capita Revenues:	<b>\$322</b>	\$495	\$394
Per Capita Expenses:	<b>\$335</b>	\$419	\$333
Operating Income (loss):	<b>(\$1,453,330)</b>	\$3,759,052	\$2,712,239
Ratio of Retained Earnings to Expenses:	<b>803.76%</b>	453.32%	429.72%
Ending Retained Earnings for FY 22:	<b>\$307,375,995</b>	\$80,939,609	\$57,687,802
Per Capita Ending Retained Earnings:	<b>\$2,693</b>	\$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

<b>Unit Name:</b>	Elizabeth Village		
<b>Unit Code:</b>	043/020/32	<b>County:</b>	Jo Daviess
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$4,318,650		
<b>Equalized Assessed Valuation:</b>	\$10,956,420		
<b>Population:</b>	739		
<b>Employees:</b>			
<b>Full Time:</b>	3		
<b>Part Time:</b>	6		
<b>Salaries Paid:</b>	\$253,468		

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:	\$359,318	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$486	\$52,950	\$839
Revenues During FY 22:	\$761,546	\$563,644	\$213,143
Expenditures During FY 22:	\$1,151,407	\$457,110	\$153,944
Per Capita Revenues:	\$1,031	\$103,095	\$569
Per Capita Expenditures:	\$1,558	\$81,863	\$420
Revenues over/under Expenditures:	(\$389,861)	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	30.61%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$352,442	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$477	\$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:	\$149,841	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$206,917	\$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:	<b>\$2,571,132</b>	\$554,073	\$33,399
Per Capita Debt:	<b>\$3,479</b>	\$70,776	\$97
General Obligation Debt over EAV:	<b>5.26%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	<b>\$3,030,531</b>	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	<b>\$4,101</b>	\$124,305	\$1,284
Revenues During FY 22:	<b>\$1,578,384</b>	\$345,491	\$112,306
Expenditures During FY 22:	<b>\$523,213</b>	\$319,535	\$116,797
Per Capita Revenues:	<b>\$2,136</b>	\$19,154	\$321
Per Capita Expenses:	<b>\$708</b>	\$17,518	\$320
Operating Income (loss):	<b>\$1,055,171</b>	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	<b>782.83%</b>	411.24%	347.81%
Ending Retained Earnings for FY 22:	<b>\$4,095,885</b>	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	<b>\$5,542</b>	\$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

<b>Unit Name:</b>	Elizabethtown Village		
<b>Unit Code:</b>	035/015/32	<b>County:</b>	Hardin
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$481,200		
<b>Equalized Assessed Valuation:</b>	\$2,006,369		
<b>Population:</b>	300		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	3		
<b>Salaries Paid:</b>	\$80,088		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	<b>\$32,005</b>	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	<b>\$107</b>	\$52,950	\$839
Revenues During FY 22:	<b>\$175,214</b>	\$563,644	\$213,143
Expenditures During FY 22:	<b>\$188,627</b>	\$457,110	\$153,944
Per Capita Revenues:	<b>\$584</b>	\$103,095	\$569
Per Capita Expenditures:	<b>\$629</b>	\$81,863	\$420
Revenues over/under Expenditures:	<b>(\$13,413)</b>	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	<b>17.15%</b>	355.12%	224.46%
Ending Fund Balance for FY 22:	<b>\$32,346</b>	\$749,617	\$343,316
Per Capita Ending Fund Balance:	<b>\$108</b>	\$66,251	\$1,001

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$26,533</b>	\$253,935	\$72,003
Total Unrestricted Net Assets:	<b>\$5,813</b>	\$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:	<b>\$754,500</b>	\$554,073	\$33,399
Per Capita Debt:	<b>\$2,515</b>	\$70,776	\$97
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	<b>\$1,695,942</b>	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	<b>\$5,653</b>	\$124,305	\$1,284
Revenues During FY 22:	<b>\$206,911</b>	\$345,491	\$112,306
Expenditures During FY 22:	<b>\$212,466</b>	\$319,535	\$116,797
Per Capita Revenues:	<b>\$690</b>	\$19,154	\$321
Per Capita Expenses:	<b>\$708</b>	\$17,518	\$320
Operating Income (loss):	<b>(\$5,555)</b>	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	<b>789.13%</b>	411.24%	347.81%
Ending Retained Earnings for FY 22:	<b>\$1,676,633</b>	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	<b>\$5,589</b>	\$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

<b>Unit Name:</b>	Elk Grove Village		
<b>Unit Code:</b>	016/165/32	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$198,919,225		
<b>Equalized Assessed Valuation:</b>	\$2,339,696,320		
<b>Population:</b>	32,066		
<b>Employees:</b>			
<b>Full Time:</b>	298		
<b>Part Time:</b>	30		
<b>Salaries Paid:</b>	\$33,708,734		

Blended Component Units
Number Submitted = 1
Pension Trust Fund

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	<b>\$47,690,317</b>	\$34,972,404	\$30,239,443
Per Capita Beginning Fund Balance:	<b>\$1,487</b>	\$748	\$712
Revenues During FY 22:	<b>\$77,362,439</b>	\$72,859,655	\$58,178,402
Expenditures During FY 22:	<b>\$65,786,796</b>	\$61,478,579	\$47,866,110
Per Capita Revenues:	<b>\$2,413</b>	\$1,441	\$1,484
Per Capita Expenditures:	<b>\$2,052</b>	\$1,214	\$1,238
Revenues over/under Expenditures:	<b>\$11,575,643</b>	\$11,381,080	\$9,077,164
Ratio of Fund Balance to Expenditures:	<b>76.46%</b>	81.39%	73.81%
Ending Fund Balance for FY 22:	<b>\$50,299,360</b>	\$43,663,747	\$34,356,837
Per Capita Ending Fund Balance:	<b>\$1,569</b>	\$904	\$915

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$70,952,133</b>	\$19,660,916	\$12,691,601
Total Unrestricted Net Assets:	<b>(\$114,923,611)</b>	(\$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:	<b>\$125,741,931</b>	\$139,572,276	\$79,067,655
Per Capita Debt:	<b>\$3,921</b>	\$2,651	\$2,043
General Obligation Debt over EAV:	<b>4.49%</b>	20.99%	2.70%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	<b>\$60,908,579</b>	\$76,751,554	\$56,969,508
Per Capita Beginning Retained Earnings	<b>\$1,899</b>	\$1,532	\$1,230
Revenues During FY 22:	<b>\$24,098,283</b>	\$25,359,482	\$17,601,369
Expenditures During FY 22:	<b>\$20,107,987</b>	\$21,600,430	\$14,367,115
Per Capita Revenues:	<b>\$752</b>	\$495	\$394
Per Capita Expenses:	<b>\$627</b>	\$419	\$333
Operating Income (loss):	<b>\$3,990,296</b>	\$3,759,052	\$2,712,239
Ratio of Retained Earnings to Expenses:	<b>348.01%</b>	453.32%	429.72%
Ending Retained Earnings for FY 22:	<b>\$69,977,676</b>	\$80,939,609	\$57,687,802
Per Capita Ending Retained Earnings:	<b>\$2,182</b>	\$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

<b>Unit Name:</b>	Elkhart Village		
<b>Unit Code:</b>	054/020/32	<b>County:</b>	Logan
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$485,305		
<b>Equalized Assessed Valuation:</b>	\$13,508,479		
<b>Population:</b>	439		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	15		
<b>Salaries Paid:</b>	\$59,397		

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:	<b>\$1,060,818</b>	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	<b>\$2,416</b>	\$52,950	\$839
Revenues During FY 22:	<b>\$475,937</b>	\$563,644	\$213,143
Expenditures During FY 22:	<b>\$532,247</b>	\$457,110	\$153,944
Per Capita Revenues:	<b>\$1,084</b>	\$103,095	\$569
Per Capita Expenditures:	<b>\$1,212</b>	\$81,863	\$420
Revenues over/under Expenditures:	<b>(\$56,310)</b>	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	<b>188.73%</b>	355.12%	224.46%
Ending Fund Balance for FY 22:	<b>\$1,004,508</b>	\$749,617	\$343,316
Per Capita Ending Fund Balance:	<b>\$2,288</b>	\$66,251	\$1,001
 <u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$10,011	\$0
Total Unreserved Funds:	<b>\$0</b>	\$42,817	\$0
 <u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$927,942</b>	\$253,935	\$72,003
Total Unrestricted Net Assets:	<b>\$76,566</b>	\$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:	<b>\$24,000</b>	\$554,073	\$33,399
Per Capita Debt:	<b>\$55</b>	\$70,776	\$97
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	<b>(\$29,738)</b>	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	<b>(\$68)</b>	\$124,305	\$1,284
Revenues During FY 22:	<b>\$454,133</b>	\$345,491	\$112,306
Expenditures During FY 22:	<b>\$111,283</b>	\$319,535	\$116,797
Per Capita Revenues:	<b>\$1,034</b>	\$19,154	\$321
Per Capita Expenses:	<b>\$253</b>	\$17,518	\$320
Operating Income (loss):	<b>\$342,850</b>	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	<b>281.37%</b>	411.24%	347.81%
Ending Retained Earnings for FY 22:	<b>\$313,112</b>	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	<b>\$713</b>	\$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

<b>Unit Name:</b>	Elkville Village		
<b>Unit Code:</b>	039/035/32	<b>County:</b>	Jackson
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,584,043		
<b>Equalized Assessed Valuation:</b>	\$4,416,098		
<b>Population:</b>	881		
<b>Employees:</b>			
<b>Full Time:</b>	4		
<b>Part Time:</b>	3		
<b>Salaries Paid:</b>	\$217,184		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	<b>\$629,231</b>	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	<b>\$714</b>	\$52,950	\$839
Revenues During FY 22:	<b>\$648,556</b>	\$563,644	\$213,143
Expenditures During FY 22:	<b>\$594,813</b>	\$457,110	\$153,944
Per Capita Revenues:	<b>\$736</b>	\$103,095	\$569
Per Capita Expenditures:	<b>\$675</b>	\$81,863	\$420
Revenues over/under Expenditures:	<b>\$53,743</b>	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	<b>114.82%</b>	355.12%	224.46%
Ending Fund Balance for FY 22:	<b>\$682,974</b>	\$749,617	\$343,316
Per Capita Ending Fund Balance:	<b>\$775</b>	\$66,251	\$1,001

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$177,913</b>	\$253,935	\$72,003
Total Unrestricted Net Assets:	<b>\$505,061</b>	\$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:	<b>\$0</b>	\$554,073	\$33,399
Per Capita Debt:	<b>\$0</b>	\$70,776	\$97
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	<b>\$555,457</b>	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	<b>\$630</b>	\$124,305	\$1,284
Revenues During FY 22:	<b>\$365,457</b>	\$345,491	\$112,306
Expenditures During FY 22:	<b>\$399,739</b>	\$319,535	\$116,797
Per Capita Revenues:	<b>\$415</b>	\$19,154	\$321
Per Capita Expenses:	<b>\$454</b>	\$17,518	\$320
Operating Income (loss):	<b>(\$34,282)</b>	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	<b>130.38%</b>	411.24%	347.81%
Ending Retained Earnings for FY 22:	<b>\$521,175</b>	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	<b>\$592</b>	\$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

<b>Unit Name:</b>	Elliott Village		
<b>Unit Code:</b>	027/015/32	<b>County:</b>	Ford
<b>Fiscal Year End:</b>	3/31/2022		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$123,740		
<b>Equalized Assessed Valuation:</b>	\$3,248,410		
<b>Population:</b>	254		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	15		
<b>Salaries Paid:</b>	\$16,370		

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$404,822	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$1,594	\$52,950	\$839
Revenues During FY 22:	\$179,674	\$563,644	\$213,143
Expenditures During FY 22:	\$114,533	\$457,110	\$153,944
Per Capita Revenues:	\$707	\$103,095	\$569
Per Capita Expenditures:	\$451	\$81,863	\$420
Revenues over/under Expenditures:	\$65,141	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	410.33%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$469,963	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,850	\$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:	\$102,431	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$367,532	\$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:	<b>\$0</b>	\$554,073	\$33,399
Per Capita Debt:	<b>\$0</b>	\$70,776	\$97
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	<b>\$19,123</b>	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	<b>\$75</b>	\$124,305	\$1,284
Revenues During FY 22:	<b>\$232,496</b>	\$345,491	\$112,306
Expenditures During FY 22:	<b>\$206,283</b>	\$319,535	\$116,797
Per Capita Revenues:	<b>\$915</b>	\$19,154	\$321
Per Capita Expenses:	<b>\$812</b>	\$17,518	\$320
Operating Income (loss):	<b>\$26,213</b>	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	<b>21.98%</b>	411.24%	347.81%
Ending Retained Earnings for FY 22:	<b>\$45,336</b>	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	<b>\$178</b>	\$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

<b>Unit Name:</b>	Ellis Grove Village		
<b>Unit Code:</b>	079/025/32	<b>County:</b>	Randolph
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$2,256,450		
<b>Equalized Assessed Valuation:</b>	\$2,597,225		
<b>Population:</b>	363		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	20		
<b>Salaries Paid:</b>	\$40,913		

#### 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:	\$253,966	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$700	\$52,950	\$839
Revenues During FY 22:	\$246,215	\$563,644	\$213,143
Expenditures During FY 22:	\$175,629	\$457,110	\$153,944
Per Capita Revenues:	\$678	\$103,095	\$569
Per Capita Expenditures:	\$484	\$81,863	\$420
Revenues over/under Expenditures:	\$70,586	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	187.78%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$329,793	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$909	\$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:	\$39,917	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$289,529	\$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:	<b>\$73,397</b>	\$554,073	\$33,399
Per Capita Debt:	<b>\$202</b>	\$70,776	\$97
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	<b>\$1,197,949</b>	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	<b>\$3,300</b>	\$124,305	\$1,284
Revenues During FY 22:	<b>\$183,409</b>	\$345,491	\$112,306
Expenditures During FY 22:	<b>\$174,565</b>	\$319,535	\$116,797
Per Capita Revenues:	<b>\$505</b>	\$19,154	\$321
Per Capita Expenses:	<b>\$481</b>	\$17,518	\$320
Operating Income (loss):	<b>\$8,844</b>	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	<b>691.31%</b>	411.24%	347.81%
Ending Retained Earnings for FY 22:	<b>\$1,206,793</b>	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	<b>\$3,324</b>	\$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

<b>Unit Name:</b>	Ellsworth Village		
<b>Unit Code:</b>	064/060/32	<b>County:</b>	McLean
<b>Fiscal Year End:</b>	3/31/2022		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$648,000		
<b>Equalized Assessed Valuation:</b>	\$2,947,881		
<b>Population:</b>	197		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	12		
<b>Salaries Paid:</b>	\$19,796		

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$122,048	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$620	\$52,950	\$839
Revenues During FY 22:	\$135,699	\$563,644	\$213,143
Expenditures During FY 22:	\$97,730	\$457,110	\$153,944
Per Capita Revenues:	\$689	\$103,095	\$569
Per Capita Expenditures:	\$496	\$81,863	\$420
Revenues over/under Expenditures:	\$37,969	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	169.29%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$165,447	\$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:	\$27,655	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$137,792	\$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:	<b>\$344,000</b>	\$554,073	\$33,399
Per Capita Debt:	<b>\$1,746</b>	\$70,776	\$97
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	<b>\$536,273</b>	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	<b>\$2,722</b>	\$124,305	\$1,284
Revenues During FY 22:	<b>\$60,841</b>	\$345,491	\$112,306
Expenditures During FY 22:	<b>\$83,739</b>	\$319,535	\$116,797
Per Capita Revenues:	<b>\$309</b>	\$19,154	\$321
Per Capita Expenses:	<b>\$425</b>	\$17,518	\$320
Operating Income (loss):	<b>(\$22,898)</b>	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	<b>606.58%</b>	411.24%	347.81%
Ending Retained Earnings for FY 22:	<b>\$507,945</b>	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	<b>\$2,578</b>	\$126,224	\$1,312



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**MUNICIPALITIES: Population Greater than 25,000**

**Local Government Profile**

<b>Unit Name:</b>	Elmhurst City		
<b>Unit Code:</b>	022/045/30	<b>County:</b>	Dupage
<b>Fiscal Year End:</b>	12/31/2022		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$175,513,852		
<b>Equalized Assessed Valuation:</b>	\$2,980,462,139		
<b>Population:</b>	45,786		
<b>Employees:</b>			
	<b>Full Time:</b>	280	
	<b>Part Time:</b>	96	
	<b>Salaries Paid:</b>	\$31,353,689	

Blended Component Units	

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$32,481,386	\$34,972,404	\$30,239,443
Per Capita Beginning Fund Balance:	\$709	\$748	\$712
Revenues During FY 22:	\$70,782,334	\$72,859,655	\$58,178,402
Expenditures During FY 22:	\$65,030,736	\$61,478,579	\$47,866,110
Per Capita Revenues:	\$1,546	\$1,441	\$1,484
Per Capita Expenditures:	\$1,420	\$1,214	\$1,238
Revenues over/under Expenditures:	\$5,751,598	\$11,381,080	\$9,077,164
Ratio of Fund Balance to Expenditures:	50.89%	81.39%	73.81%
Ending Fund Balance for FY 22:	\$33,096,241	\$43,663,747	\$34,356,837
Per Capita Ending Fund Balance:	\$723	\$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:	\$11,998,271	\$19,660,916	\$12,691,601
Total Unrestricted Net Assets:	(\$38,494,709)	(\$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:	<b>\$122,395,766</b>	\$139,572,276	\$79,067,655
Per Capita Debt:	<b>\$2,673</b>	\$2,651	\$2,043
General Obligation Debt over EAV:	<b>2.66%</b>	20.99%	2.70%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	<b>\$67,869,102</b>	\$76,751,554	\$56,969,508
Per Capita Beginning Retained Earnings	<b>\$1,482</b>	\$1,532	\$1,230
Revenues During FY 22:	<b>\$27,933,339</b>	\$25,359,482	\$17,601,369
Expenditures During FY 22:	<b>\$25,653,987</b>	\$21,600,430	\$14,367,115
Per Capita Revenues:	<b>\$610</b>	\$495	\$394
Per Capita Expenses:	<b>\$560</b>	\$419	\$333
Operating Income (loss):	<b>\$2,279,352</b>	\$3,759,052	\$2,712,239
Ratio of Retained Earnings to Expenses:	<b>282.00%</b>	453.32%	429.72%
Ending Retained Earnings for FY 22:	<b>\$72,344,942</b>	\$80,939,609	\$57,687,802
Per Capita Ending Retained Earnings:	<b>\$1,580</b>	\$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

<b>Unit Name:</b>	Elmwood City
<b>Unit Code:</b>	072/035/30
<b>County:</b>	Peoria
<b>Fiscal Year End:</b>	6/30/2022
<b>Accounting Method:</b>	Modified Accrual
<b>Appropriation or Budget:</b>	\$4,746,865
<b>Equalized Assessed Valuation:</b>	\$31,776,658
<b>Population:</b>	2,100
<b>Employees:</b>	
<b>Full Time:</b>	6
<b>Part Time:</b>	10
<b>Salaries Paid:</b>	\$414,618

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	<b>\$1,267,038</b>	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	<b>\$603</b>	\$1,022	\$737
Revenues During FY 22:	<b>\$1,912,643</b>	\$8,203,224	\$3,716,217
Expenditures During FY 22:	<b>\$1,749,787</b>	\$7,009,559	\$3,078,192
Per Capita Revenues:	<b>\$911</b>	\$1,174	\$952
Per Capita Expenditures:	<b>\$833</b>	\$967	\$782
Revenues over/under Expenditures:	<b>\$162,856</b>	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	<b>80.64%</b>	141.68%	116.64%
Ending Fund Balance for FY 22:	<b>\$1,411,054</b>	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	<b>\$672</b>	\$1,237	\$917

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$409,757</b>	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	<b>\$983,215</b>	(\$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:	<b>\$31,102</b>	\$14,039,311	\$2,989,000
Per Capita Debt:	<b>\$15</b>	\$1,822	\$849
General Obligation Debt over EAV:	<b>0.00%</b>	1,726,398.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	<b>\$2,976,647</b>	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	<b>\$1,417</b>	\$1,999	\$1,575
Revenues During FY 22:	<b>\$715,305</b>	\$3,918,741	\$1,562,481
Expenditures During FY 22:	<b>\$745,785</b>	\$3,287,889	\$1,337,182
Per Capita Revenues:	<b>\$341</b>	\$648	\$456
Per Capita Expenses:	<b>\$355</b>	\$544	\$399
Operating Income (loss):	<b>(\$30,480)</b>	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	<b>397.57%</b>	442.09%	369.20%
Ending Retained Earnings for FY 22:	<b>\$2,965,007</b>	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	<b>\$1,412</b>	\$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

<b>Unit Name:</b>	Elmwood Park Village		
<b>Unit Code:</b>	016/170/32	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$53,883,542		
<b>Equalized Assessed Valuation:</b>	\$478,041,385		
<b>Population:</b>	24,521		
<b>Employees:</b>			
	<b>Full Time:</b>	124	
	<b>Part Time:</b>	205	
	<b>Salaries Paid:</b>	\$11,803,118	

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:	<b>\$19,027,238</b>	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	<b>\$776</b>	\$1,022	\$737
Revenues During FY 22:	<b>\$33,798,816</b>	\$8,203,224	\$3,716,217
Expenditures During FY 22:	<b>\$88,014,540</b>	\$7,009,559	\$3,078,192
Per Capita Revenues:	<b>\$1,378</b>	\$1,174	\$952
Per Capita Expenditures:	<b>\$3,589</b>	\$967	\$782
Revenues over/under Expenditures:	<b>(\$54,215,724)</b>	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	<b>30.52%</b>	141.68%	116.64%
Ending Fund Balance for FY 22:	<b>\$26,861,856</b>	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	<b>\$1,095</b>	\$1,237	\$917
<b><u>Equity</u></b>	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$0</b>	\$17,366	\$0
Total Unreserved Funds:	<b>\$0</b>	\$13,093	\$0
<b><u>Net Assets</u></b>	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$9,297,398</b>	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	<b>(\$45,683,260)</b>	(\$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:	<b>\$111,928,575</b>	\$14,039,311	\$2,989,000
Per Capita Debt:	<b>\$4,565</b>	\$1,822	\$849
General Obligation Debt over EAV:	<b>17.43%</b>	1,726,398.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	<b>\$7,828,162</b>	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	<b>\$319</b>	\$1,999	\$1,575
Revenues During FY 22:	<b>\$9,297,453</b>	\$3,918,741	\$1,562,481
Expenditures During FY 22:	<b>\$7,380,739</b>	\$3,287,889	\$1,337,182
Per Capita Revenues:	<b>\$379</b>	\$648	\$456
Per Capita Expenses:	<b>\$301</b>	\$544	\$399
Operating Income (loss):	<b>\$1,916,714</b>	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	<b>118.42%</b>	442.09%	369.20%
Ending Retained Earnings for FY 22:	<b>\$8,740,082</b>	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	<b>\$356</b>	\$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

<b>Unit Name:</b>	Elsah Village		
<b>Unit Code:</b>	042/010/32	<b>County:</b>	Jersey
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$401,378		
<b>Equalized Assessed Valuation:</b>	\$5,418,345		
<b>Population:</b>	606		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	21		
<b>Salaries Paid:</b>	\$83,207		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$315,765	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$521	\$52,950	\$839
Revenues During FY 22:	\$402,098	\$563,644	\$213,143
Expenditures During FY 22:	\$253,087	\$457,110	\$153,944
Per Capita Revenues:	\$664	\$103,095	\$569
Per Capita Expenditures:	\$418	\$81,863	\$420
Revenues over/under Expenditures:	\$149,011	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	183.64%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$464,776	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$767	\$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:	\$100,231	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$364,544	\$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:	<b>\$77,305</b>	\$554,073	\$33,399
Per Capita Debt:	<b>\$128</b>	\$70,776	\$97
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

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

<b>Unit Name:</b>	Elvaston Village		
<b>Unit Code:</b>	034/040/32	<b>County:</b>	Hancock
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$115,025		
<b>Equalized Assessed Valuation:</b>	\$1,407,579		
<b>Population:</b>	164		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	9		
<b>Salaries Paid:</b>	\$15,293		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	<b>\$183,545</b>	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	<b>\$1,119</b>	\$52,950	\$839
Revenues During FY 22:	<b>\$58,872</b>	\$563,644	\$213,143
Expenditures During FY 22:	<b>\$34,824</b>	\$457,110	\$153,944
Per Capita Revenues:	<b>\$359</b>	\$103,095	\$569
Per Capita Expenditures:	<b>\$212</b>	\$81,863	\$420
Revenues over/under Expenditures:	<b>\$24,048</b>	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	<b>596.12%</b>	355.12%	224.46%
Ending Fund Balance for FY 22:	<b>\$207,593</b>	\$749,617	\$343,316
Per Capita Ending Fund Balance:	<b>\$1,266</b>	\$66,251	\$1,001

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$34,127</b>	\$253,935	\$72,003
Total Unrestricted Net Assets:	<b>\$173,466</b>	\$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:	<b>\$0</b>	\$554,073	\$33,399
Per Capita Debt:	<b>\$0</b>	\$70,776	\$97
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	<b>\$330,694</b>	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	<b>\$2,016</b>	\$124,305	\$1,284
Revenues During FY 22:	<b>\$39,322</b>	\$345,491	\$112,306
Expenditures During FY 22:	<b>\$40,661</b>	\$319,535	\$116,797
Per Capita Revenues:	<b>\$240</b>	\$19,154	\$321
Per Capita Expenses:	<b>\$248</b>	\$17,518	\$320
Operating Income (loss):	<b>(\$1,339)</b>	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	<b>810.00%</b>	411.24%	347.81%
Ending Retained Earnings for FY 22:	<b>\$329,355</b>	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	<b>\$2,008</b>	\$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

<b>Unit Name:</b>	Elwood Village		
<b>Unit Code:</b>	099/040/32	<b>County:</b>	Will
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$16,816,807		
<b>Equalized Assessed Valuation:</b>	\$157,419,261		
<b>Population:</b>	2,229		
<b>Employees:</b>			
<b>Full Time:</b>	22		
<b>Part Time:</b>	8		
<b>Salaries Paid:</b>	\$1,662,778		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$5,849,240	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$2,624	\$1,022	\$737
Revenues During FY 22:	\$4,547,335	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$3,881,504	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$2,040	\$1,174	\$952
Per Capita Expenditures:	\$1,741	\$967	\$782
Revenues over/under Expenditures:	\$665,831	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	180.48%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$7,005,341	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$3,143	\$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:	\$1,923,926	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	(\$153,278,528)	(\$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:	<b>\$59,390,589</b>	\$14,039,311	\$2,989,000
Per Capita Debt:	<b>\$26,644</b>	\$1,822	\$849
General Obligation Debt over EAV:	<b>11.57%</b>	1,726,398.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	<b>\$1,384,511</b>	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	<b>\$621</b>	\$1,999	\$1,575
Revenues During FY 22:	<b>\$1,408,168</b>	\$3,918,741	\$1,562,481
Expenditures During FY 22:	<b>\$1,456,238</b>	\$3,287,889	\$1,337,182
Per Capita Revenues:	<b>\$632</b>	\$648	\$456
Per Capita Expenses:	<b>\$653</b>	\$544	\$399
Operating Income (loss):	<b>(\$48,070)</b>	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	<b>540.19%</b>	442.09%	369.20%
Ending Retained Earnings for FY 22:	<b>\$7,866,441</b>	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	<b>\$3,529</b>	\$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

<b>Unit Name:</b>	Emden Village		
<b>Unit Code:</b>	054/025/32	<b>County:</b>	Logan
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$410,000		
<b>Equalized Assessed Valuation:</b>	\$7,399,946		
<b>Population:</b>	467		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	13		
<b>Salaries Paid:</b>	\$47,183		

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$300,822	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$644	\$52,950	\$839
Revenues During FY 22:	\$217,985	\$563,644	\$213,143
Expenditures During FY 22:	\$85,054	\$457,110	\$153,944
Per Capita Revenues:	\$467	\$103,095	\$569
Per Capita Expenditures:	\$182	\$81,863	\$420
Revenues over/under Expenditures:	\$132,931	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	509.97%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$433,753	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$929	\$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:	\$95,679	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$338,074	\$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:	<b>\$0</b>	\$554,073	\$33,399
Per Capita Debt:	<b>\$0</b>	\$70,776	\$97
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	<b>\$346,945</b>	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	<b>\$743</b>	\$124,305	\$1,284
Revenues During FY 22:	<b>\$94,596</b>	\$345,491	\$112,306
Expenditures During FY 22:	<b>\$76,901</b>	\$319,535	\$116,797
Per Capita Revenues:	<b>\$203</b>	\$19,154	\$321
Per Capita Expenses:	<b>\$165</b>	\$17,518	\$320
Operating Income (loss):	<b>\$17,695</b>	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	<b>474.17%</b>	411.24%	347.81%
Ending Retained Earnings for FY 22:	<b>\$364,640</b>	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	<b>\$781</b>	\$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

<b>Unit Name:</b>	Energy Village		
<b>Unit Code:</b>	100/040/32	<b>County:</b>	Williamson
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$2,126,750		
<b>Equalized Assessed Valuation:</b>	\$13,949,772		
<b>Population:</b>	1,200		
<b>Employees:</b>			
<b>Full Time:</b>	12		
<b>Part Time:</b>	11		
<b>Salaries Paid:</b>	\$532,960		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	<b>\$411,277</b>	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	<b>\$343</b>	\$1,022	\$737
Revenues During FY 22:	<b>\$1,265,208</b>	\$8,203,224	\$3,716,217
Expenditures During FY 22:	<b>\$1,161,861</b>	\$7,009,559	\$3,078,192
Per Capita Revenues:	<b>\$1,054</b>	\$1,174	\$952
Per Capita Expenditures:	<b>\$968</b>	\$967	\$782
Revenues over/under Expenditures:	<b>\$103,347</b>	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	<b>44.86%</b>	141.68%	116.64%
Ending Fund Balance for FY 22:	<b>\$521,228</b>	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	<b>\$434</b>	\$1,237	\$917

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$390,099</b>	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	<b>\$68,095</b>	(\$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:	<b>\$1,516,000</b>	\$14,039,311	\$2,989,000
Per Capita Debt:	<b>\$1,263</b>	\$1,822	\$849
General Obligation Debt over EAV:	<b>2.77%</b>	1,726,398.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	<b>\$1,192,483</b>	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	<b>\$994</b>	\$1,999	\$1,575
Revenues During FY 22:	<b>\$516,018</b>	\$3,918,741	\$1,562,481
Expenditures During FY 22:	<b>\$500,464</b>	\$3,287,889	\$1,337,182
Per Capita Revenues:	<b>\$430</b>	\$648	\$456
Per Capita Expenses:	<b>\$417</b>	\$544	\$399
Operating Income (loss):	<b>\$15,554</b>	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	<b>240.06%</b>	442.09%	369.20%
Ending Retained Earnings for FY 22:	<b>\$1,201,433</b>	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	<b>\$1,001</b>	\$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

<b>Unit Name:</b>	Enfield Village		
<b>Unit Code:</b>	097/025/32	<b>County:</b>	White
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,296,230		
<b>Equalized Assessed Valuation:</b>	\$3,040,771		
<b>Population:</b>	541		
<b>Employees:</b>			
<b>Full Time:</b>	5		
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$208,957		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$529,915	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$980	\$52,950	\$839
Revenues During FY 22:	\$451,933	\$563,644	\$213,143
Expenditures During FY 22:	\$309,103	\$457,110	\$153,944
Per Capita Revenues:	\$835	\$103,095	\$569
Per Capita Expenditures:	\$571	\$81,863	\$420
Revenues over/under Expenditures:	\$142,830	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	235.16%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$726,887	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,344	\$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:	\$413,514	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$150,847	\$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:	<b>\$65,913</b>	\$554,073	\$33,399
Per Capita Debt:	<b>\$122</b>	\$70,776	\$97
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	<b>\$734,707</b>	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	<b>\$1,358</b>	\$124,305	\$1,284
Revenues During FY 22:	<b>\$546,627</b>	\$345,491	\$112,306
Expenditures During FY 22:	<b>\$525,003</b>	\$319,535	\$116,797
Per Capita Revenues:	<b>\$1,010</b>	\$19,154	\$321
Per Capita Expenses:	<b>\$970</b>	\$17,518	\$320
Operating Income (loss):	<b>\$21,624</b>	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	<b>142.23%</b>	411.24%	347.81%
Ending Retained Earnings for FY 22:	<b>\$746,731</b>	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	<b>\$1,380</b>	\$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

<b>Unit Name:</b>	Equality Village		
<b>Unit Code:</b>	030/010/32	<b>County:</b>	Gallatin
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$161,006		
<b>Equalized Assessed Valuation:</b>	\$1,037,578		
<b>Population:</b>	504		
<b>Employees:</b>			
<b>Full Time:</b>	6		
<b>Part Time:</b>	27		
<b>Salaries Paid:</b>	\$196,330		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	<b>\$298,677</b>	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	<b>\$593</b>	\$52,950	\$839
Revenues During FY 22:	<b>\$387,923</b>	\$563,644	\$213,143
Expenditures During FY 22:	<b>\$289,398</b>	\$457,110	\$153,944
Per Capita Revenues:	<b>\$770</b>	\$103,095	\$569
Per Capita Expenditures:	<b>\$574</b>	\$81,863	\$420
Revenues over/under Expenditures:	<b>\$98,525</b>	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	<b>137.25%</b>	355.12%	224.46%
Ending Fund Balance for FY 22:	<b>\$397,202</b>	\$749,617	\$343,316
Per Capita Ending Fund Balance:	<b>\$788</b>	\$66,251	\$1,001

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$311,303</b>	\$253,935	\$72,003
Total Unrestricted Net Assets:	<b>\$85,899</b>	\$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:	<b>\$1,586,997</b>	\$554,073	\$33,399
Per Capita Debt:	<b>\$3,149</b>	\$70,776	\$97
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	<b>\$1,803,507</b>	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	<b>\$3,578</b>	\$124,305	\$1,284
Revenues During FY 22:	<b>\$558,592</b>	\$345,491	\$112,306
Expenditures During FY 22:	<b>\$598,311</b>	\$319,535	\$116,797
Per Capita Revenues:	<b>\$1,108</b>	\$19,154	\$321
Per Capita Expenses:	<b>\$1,187</b>	\$17,518	\$320
Operating Income (loss):	<b>(\$39,719)</b>	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	<b>294.79%</b>	411.24%	347.81%
Ending Retained Earnings for FY 22:	<b>\$1,763,788</b>	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	<b>\$3,500</b>	\$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

<b>Unit Name:</b>	Erie Village		
<b>Unit Code:</b>	098/025/32	<b>County:</b>	Whiteside
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$2,539,287		
<b>Equalized Assessed Valuation:</b>	\$23,706,081		
<b>Population:</b>	1,602		
<b>Employees:</b>			
<b>Full Time:</b>	8		
<b>Part Time:</b>	4		
<b>Salaries Paid:</b>	\$463,936		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$829,064	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$518	\$1,022	\$737
Revenues During FY 22:	\$1,264,691	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$1,021,157	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$789	\$1,174	\$952
Per Capita Expenditures:	\$637	\$967	\$782
Revenues over/under Expenditures:	\$243,534	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	100.53%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$1,026,617	\$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:	\$188,256	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$838,360	(\$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:	<b>\$1,825,868</b>	\$14,039,311	\$2,989,000
Per Capita Debt:	<b>\$1,140</b>	\$1,822	\$849
General Obligation Debt over EAV:	<b>0.00%</b>	1,726,398.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	<b>\$2,182,234</b>	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	<b>\$1,362</b>	\$1,999	\$1,575
Revenues During FY 22:	<b>\$456,343</b>	\$3,918,741	\$1,562,481
Expenditures During FY 22:	<b>\$531,595</b>	\$3,287,889	\$1,337,182
Per Capita Revenues:	<b>\$285</b>	\$648	\$456
Per Capita Expenses:	<b>\$332</b>	\$544	\$399
Operating Income (loss):	<b>(\$75,252)</b>	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	<b>405.00%</b>	442.09%	369.20%
Ending Retained Earnings for FY 22:	<b>\$2,152,963</b>	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	<b>\$1,344</b>	\$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

<b>Unit Name:</b>	Essex Village		
<b>Unit Code:</b>	046/040/32	<b>County:</b>	Kankakee
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$431,145		
<b>Equalized Assessed Valuation:</b>	\$17,895,480		
<b>Population:</b>	764		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	5		
<b>Salaries Paid:</b>	\$59,892		

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$436,393	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$571	\$52,950	\$839
Revenues During FY 22:	\$383,946	\$563,644	\$213,143
Expenditures During FY 22:	\$198,341	\$457,110	\$153,944
Per Capita Revenues:	\$503	\$103,095	\$569
Per Capita Expenditures:	\$260	\$81,863	\$420
Revenues over/under Expenditures:	\$185,605	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	313.60%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$621,998	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$814	\$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:	\$262,731	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$359,267	\$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:	<b>\$358,108</b>	\$554,073	\$33,399
Per Capita Debt:	<b>\$469</b>	\$70,776	\$97
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	<b>\$4,670,317</b>	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	<b>\$6,113</b>	\$124,305	\$1,284
Revenues During FY 22:	<b>\$169,193</b>	\$345,491	\$112,306
Expenditures During FY 22:	<b>\$220,865</b>	\$319,535	\$116,797
Per Capita Revenues:	<b>\$221</b>	\$19,154	\$321
Per Capita Expenses:	<b>\$289</b>	\$17,518	\$320
Operating Income (loss):	<b>(\$51,672)</b>	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	<b>2,091.16%</b>	411.24%	347.81%
Ending Retained Earnings for FY 22:	<b>\$4,618,645</b>	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	<b>\$6,045</b>	\$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

<b>Unit Name:</b>	Eureka City		
<b>Unit Code:</b>	102/030/30	<b>County:</b>	Woodford
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$6,324,113		
<b>Equalized Assessed Valuation:</b>	\$76,894,779		
<b>Population:</b>	5,485		
<b>Employees:</b>			
<b>Full Time:</b>	17		
<b>Part Time:</b>	27		
<b>Salaries Paid:</b>	\$1,074,268		

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:	\$4,900,662	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$893	\$1,022	\$737
Revenues During FY 22:	\$3,038,189	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$2,707,322	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$554	\$1,174	\$952
Per Capita Expenditures:	\$494	\$967	\$782
Revenues over/under Expenditures:	\$330,867	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	193.24%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$5,231,529	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$954	\$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:	\$1,216,155	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$4,015,374	(\$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:	<b>\$0</b>	\$14,039,311	\$2,989,000
Per Capita Debt:	<b>\$0</b>	\$1,822	\$849
General Obligation Debt over EAV:	<b>0.00%</b>	1,726,398.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	<b>\$8,757,845</b>	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	<b>\$1,597</b>	\$1,999	\$1,575
Revenues During FY 22:	<b>\$2,881,559</b>	\$3,918,741	\$1,562,481
Expenditures During FY 22:	<b>\$1,399,578</b>	\$3,287,889	\$1,337,182
Per Capita Revenues:	<b>\$525</b>	\$648	\$456
Per Capita Expenses:	<b>\$255</b>	\$544	\$399
Operating Income (loss):	<b>\$1,481,981</b>	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	<b>731.64%</b>	442.09%	369.20%
Ending Retained Earnings for FY 22:	<b>\$10,239,826</b>	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	<b>\$1,867</b>	\$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

<b>Unit Name:</b>	Evanston City		
<b>Unit Code:</b>	016/175/30	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	12/31/2022		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$325,994,623		
<b>Equalized Assessed Valuation:</b>	\$3,220,856,133		
<b>Population:</b>	77,517		
<b>Employees:</b>			
<b>Full Time:</b>	682		
<b>Part Time:</b>	88		
<b>Salaries Paid:</b>	\$76,142,228		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	<b>\$45,016,696</b>	\$34,972,404	\$30,239,443
Per Capita Beginning Fund Balance:	<b>\$581</b>	\$748	\$712
Revenues During FY 22:	<b>\$158,084,065</b>	\$72,859,655	\$58,178,402
Expenditures During FY 22:	<b>\$130,546,748</b>	\$61,478,579	\$47,866,110
Per Capita Revenues:	<b>\$2,039</b>	\$1,441	\$1,484
Per Capita Expenditures:	<b>\$1,684</b>	\$1,214	\$1,238
Revenues over/under Expenditures:	<b>\$27,537,317</b>	\$11,381,080	\$9,077,164
Ratio of Fund Balance to Expenditures:	<b>56.55%</b>	81.39%	73.81%
Ending Fund Balance for FY 22:	<b>\$73,819,732</b>	\$43,663,747	\$34,356,837
Per Capita Ending Fund Balance:	<b>\$952</b>	\$904	\$915

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$62,604,468</b>	\$19,660,916	\$12,691,601
Total Unrestricted Net Assets:	<b>(\$173,297,932)</b>	(\$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:	<b>\$512,952,833</b>	\$139,572,276	\$79,067,655
Per Capita Debt:	<b>\$6,617</b>	\$2,651	\$2,043
General Obligation Debt over EAV:	<b>5.33%</b>	20.99%	2.70%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	<b>\$309,479,571</b>	\$76,751,554	\$56,969,508
Per Capita Beginning Retained Earnings	<b>\$3,992</b>	\$1,532	\$1,230
Revenues During FY 22:	<b>\$48,109,049</b>	\$25,359,482	\$17,601,369
Expenditures During FY 22:	<b>\$34,979,113</b>	\$21,600,430	\$14,367,115
Per Capita Revenues:	<b>\$621</b>	\$495	\$394
Per Capita Expenses:	<b>\$451</b>	\$419	\$333
Operating Income (loss):	<b>\$13,129,936</b>	\$3,759,052	\$2,712,239
Ratio of Retained Earnings to Expenses:	<b>908.60%</b>	453.32%	429.72%
Ending Retained Earnings for FY 22:	<b>\$317,819,924</b>	\$80,939,609	\$57,687,802
Per Capita Ending Retained Earnings:	<b>\$4,100</b>	\$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

<b>Unit Name:</b>	Evergreen Park Village		
<b>Unit Code:</b>	016/180/32	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	10/31/2022		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$46,947,492		
<b>Equalized Assessed Valuation:</b>	\$445,723,190		
<b>Population:</b>	19,943		
<b>Employees:</b>			
<b>Full Time:</b>	137		
<b>Part Time:</b>	285		
<b>Salaries Paid:</b>	\$15,465,182		

#### 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:	\$20,136,116	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$1,010	\$1,022	\$737
Revenues During FY 22:	\$41,469,381	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$37,357,788	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$2,079	\$1,174	\$952
Per Capita Expenditures:	\$1,873	\$967	\$782
Revenues over/under Expenditures:	\$4,111,593	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	59.50%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$22,227,535	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$1,115	\$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:	\$19,659,450	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	(\$12,295,218)	(\$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:	<b>\$36,033,326</b>	\$14,039,311	\$2,989,000
Per Capita Debt:	<b>\$1,807</b>	\$1,822	\$849
General Obligation Debt over EAV:	<b>4.78%</b>	1,726,398.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	<b>\$9,723,351</b>	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	<b>\$488</b>	\$1,999	\$1,575
Revenues During FY 22:	<b>\$7,043,796</b>	\$3,918,741	\$1,562,481
Expenditures During FY 22:	<b>\$7,275,122</b>	\$3,287,889	\$1,337,182
Per Capita Revenues:	<b>\$353</b>	\$648	\$456
Per Capita Expenses:	<b>\$365</b>	\$544	\$399
Operating Income (loss):	<b>(\$231,326)</b>	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	<b>130.47%</b>	442.09%	369.20%
Ending Retained Earnings for FY 22:	<b>\$9,492,025</b>	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	<b>\$476</b>	\$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

<b>Unit Name:</b>	Fairbury City		
<b>Unit Code:</b>	053/040/30	<b>County:</b>	Livingston
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$9,214,725		
<b>Equalized Assessed Valuation:</b>	\$61,660,126		
<b>Population:</b>	3,633		
<b>Employees:</b>			
<b>Full Time:</b>	25		
<b>Part Time:</b>	95		
<b>Salaries Paid:</b>	\$1,613,250		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$3,454,868	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$951	\$1,022	\$737
Revenues During FY 22:	\$3,875,313	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$2,869,113	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$1,067	\$1,174	\$952
Per Capita Expenditures:	\$790	\$967	\$782
Revenues over/under Expenditures:	\$1,006,200	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	155.49%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$4,461,068	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$1,228	\$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:	\$1,240,887	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$3,220,181	(\$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:	<b>\$22,406,850</b>	\$14,039,311	\$2,989,000
Per Capita Debt:	<b>\$6,168</b>	\$1,822	\$849
General Obligation Debt over EAV:	<b>0.52%</b>	1,726,398.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	<b>\$17,353,820</b>	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	<b>\$4,777</b>	\$1,999	\$1,575
Revenues During FY 22:	<b>\$2,488,355</b>	\$3,918,741	\$1,562,481
Expenditures During FY 22:	<b>\$2,041,712</b>	\$3,287,889	\$1,337,182
Per Capita Revenues:	<b>\$685</b>	\$648	\$456
Per Capita Expenses:	<b>\$562</b>	\$544	\$399
Operating Income (loss):	<b>\$446,643</b>	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	<b>871.84%</b>	442.09%	369.20%
Ending Retained Earnings for FY 22:	<b>\$17,800,463</b>	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	<b>\$4,900</b>	\$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

<b>Unit Name:</b>	Fairfield City		
<b>Unit Code:</b>	096/015/30	<b>County:</b>	Wayne
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$27,748,437		
<b>Equalized Assessed Valuation:</b>	\$42,691,370		
<b>Population:</b>	4,829		
<b>Employees:</b>			
	<b>Full Time:</b>	70	
	<b>Part Time:</b>	3	
	<b>Salaries Paid:</b>	\$4,027,763	

Blended Component Units
Number Submitted = 2
Development Commission
Library

#### Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	<b>\$2,633,606</b>	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	<b>\$545</b>	\$1,022	\$737
Revenues During FY 22:	<b>\$6,199,545</b>	\$8,203,224	\$3,716,217
Expenditures During FY 22:	<b>\$6,920,742</b>	\$7,009,559	\$3,078,192
Per Capita Revenues:	<b>\$1,284</b>	\$1,174	\$952
Per Capita Expenditures:	<b>\$1,433</b>	\$967	\$782
Revenues over/under Expenditures:	<b>(\$721,197)</b>	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	<b>44.72%</b>	141.68%	116.64%
Ending Fund Balance for FY 22:	<b>\$3,094,614</b>	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	<b>\$641</b>	\$1,237	\$917
<b><u>Equity</u></b>	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$0</b>	\$17,366	\$0
Total Unreserved Funds:	<b>\$0</b>	\$13,093	\$0
<b><u>Net Assets</u></b>	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$2,828,458</b>	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	<b>(\$76,577)</b>	(\$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:	<b>\$14,195,118</b>	\$14,039,311	\$2,989,000
Per Capita Debt:	<b>\$2,940</b>	\$1,822	\$849
General Obligation Debt over EAV:	<b>19.17%</b>	1,726,398.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	<b>\$15,882,909</b>	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	<b>\$3,289</b>	\$1,999	\$1,575
Revenues During FY 22:	<b>\$16,845,789</b>	\$3,918,741	\$1,562,481
Expenditures During FY 22:	<b>\$11,821,109</b>	\$3,287,889	\$1,337,182
Per Capita Revenues:	<b>\$3,488</b>	\$648	\$456
Per Capita Expenses:	<b>\$2,448</b>	\$544	\$399
Operating Income (loss):	<b>\$5,024,680</b>	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	<b>166.87%</b>	442.09%	369.20%
Ending Retained Earnings for FY 22:	<b>\$19,725,384</b>	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	<b>\$4,085</b>	\$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

<b>Unit Name:</b>	Fairmount Village		
<b>Unit Code:</b>	092/035/32	<b>County:</b>	Vermilion
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$784,942		
<b>Equalized Assessed Valuation:</b>	\$4,690,931		
<b>Population:</b>	642		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	16		
<b>Salaries Paid:</b>	\$95,362		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	<b>\$592,309</b>	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	<b>\$923</b>	\$52,950	\$839
Revenues During FY 22:	<b>\$319,844</b>	\$563,644	\$213,143
Expenditures During FY 22:	<b>\$173,429</b>	\$457,110	\$153,944
Per Capita Revenues:	<b>\$498</b>	\$103,095	\$569
Per Capita Expenditures:	<b>\$270</b>	\$81,863	\$420
Revenues over/under Expenditures:	<b>\$146,415</b>	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	<b>425.95%</b>	355.12%	224.46%
Ending Fund Balance for FY 22:	<b>\$738,724</b>	\$749,617	\$343,316
Per Capita Ending Fund Balance:	<b>\$1,151</b>	\$66,251	\$1,001

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$107,047</b>	\$253,935	\$72,003
Total Unrestricted Net Assets:	<b>\$631,677</b>	\$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:	<b>\$0</b>	\$554,073	\$33,399
Per Capita Debt:	<b>\$0</b>	\$70,776	\$97
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	<b>\$156,615</b>	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	<b>\$244</b>	\$124,305	\$1,284
Revenues During FY 22:	<b>\$74,614</b>	\$345,491	\$112,306
Expenditures During FY 22:	<b>\$82,363</b>	\$319,535	\$116,797
Per Capita Revenues:	<b>\$116</b>	\$19,154	\$321
Per Capita Expenses:	<b>\$128</b>	\$17,518	\$320
Operating Income (loss):	<b>(\$7,749)</b>	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	<b>180.74%</b>	411.24%	347.81%
Ending Retained Earnings for FY 22:	<b>\$148,866</b>	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	<b>\$232</b>	\$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

<b>Unit Name:</b>	Fairview Village		
<b>Unit Code:</b>	029/050/32	<b>County:</b>	Fulton
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$727,500		
<b>Equalized Assessed Valuation:</b>	\$5,487,940		
<b>Population:</b>	406		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	15		
<b>Salaries Paid:</b>	\$52,250		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$431,903	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$1,064	\$52,950	\$839
Revenues During FY 22:	\$322,112	\$563,644	\$213,143
Expenditures During FY 22:	\$181,975	\$457,110	\$153,944
Per Capita Revenues:	\$793	\$103,095	\$569
Per Capita Expenditures:	\$448	\$81,863	\$420
Revenues over/under Expenditures:	\$140,137	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	299.50%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$545,013	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,342	\$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:	\$337,122	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$207,891	\$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:	<b>\$450,550</b>	\$554,073	\$33,399
Per Capita Debt:	<b>\$1,110</b>	\$70,776	\$97
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	<b>\$656,552</b>	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	<b>\$1,617</b>	\$124,305	\$1,284
Revenues During FY 22:	<b>\$161,962</b>	\$345,491	\$112,306
Expenditures During FY 22:	<b>\$190,788</b>	\$319,535	\$116,797
Per Capita Revenues:	<b>\$399</b>	\$19,154	\$321
Per Capita Expenses:	<b>\$470</b>	\$17,518	\$320
Operating Income (loss):	<b>(\$28,826)</b>	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	<b>343.18%</b>	411.24%	347.81%
Ending Retained Earnings for FY 22:	<b>\$654,753</b>	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	<b>\$1,613</b>	\$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

<b>Unit Name:</b>	Fairview Heights City		
<b>Unit Code:</b>	088/060/30	<b>County:</b>	St. Clair
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$30,294,356		
<b>Equalized Assessed Valuation:</b>	\$392,258,874		
<b>Population:</b>	16,474		
<b>Employees:</b>			
	<b>Full Time:</b>	100	
	<b>Part Time:</b>	60	
	<b>Salaries Paid:</b>	\$8,490,591	

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:	<b>\$19,573,791</b>	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	<b>\$1,188</b>	\$1,022	\$737
Revenues During FY 22:	<b>\$31,441,627</b>	\$8,203,224	\$3,716,217
Expenditures During FY 22:	<b>\$21,289,425</b>	\$7,009,559	\$3,078,192
Per Capita Revenues:	<b>\$1,909</b>	\$1,174	\$952
Per Capita Expenditures:	<b>\$1,292</b>	\$967	\$782
Revenues over/under Expenditures:	<b>\$10,152,202</b>	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	<b>139.63%</b>	141.68%	116.64%
Ending Fund Balance for FY 22:	<b>\$29,725,993</b>	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	<b>\$1,804</b>	\$1,237	\$917
<b><u>Equity</u></b>	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$0</b>	\$17,366	\$0
Total Unreserved Funds:	<b>\$0</b>	\$13,093	\$0
<b><u>Net Assets</u></b>	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$14,651,144</b>	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	<b>(\$9,329,790)</b>	(\$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:	<b>\$15,835,000</b>	\$14,039,311	\$2,989,000
Per Capita Debt:	<b>\$961</b>	\$1,822	\$849
General Obligation Debt over EAV:	<b>4.04%</b>	1,726,398.69%	0.00%

#### Enterprise Funds

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

<b>Unit Name:</b>	Farina Village		
<b>Unit Code:</b>	026/020/32	<b>County:</b>	Fayette
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$4,378,050		
<b>Equalized Assessed Valuation:</b>	\$6,717,230		
<b>Population:</b>	540		
<b>Employees:</b>			
<b>Full Time:</b>	4		
<b>Part Time:</b>	27		
<b>Salaries Paid:</b>	\$252,024		

<b>Blended Component Units</b>

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$923,308	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$1,710	\$52,950	\$839
Revenues During FY 22:	\$884,808	\$563,644	\$213,143
Expenditures During FY 22:	\$1,186,085	\$457,110	\$153,944
Per Capita Revenues:	\$1,639	\$103,095	\$569
Per Capita Expenditures:	\$2,196	\$81,863	\$420
Revenues over/under Expenditures:	(\$301,277)	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	53.75%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$637,531	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,181	\$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:	\$304,278	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$333,253	\$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:	<b>\$0</b>	\$554,073	\$33,399
Per Capita Debt:	<b>\$0</b>	\$70,776	\$97
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	<b>\$3,987,082</b>	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	<b>\$7,383</b>	\$124,305	\$1,284
Revenues During FY 22:	<b>\$781,534</b>	\$345,491	\$112,306
Expenditures During FY 22:	<b>\$690,681</b>	\$319,535	\$116,797
Per Capita Revenues:	<b>\$1,447</b>	\$19,154	\$321
Per Capita Expenses:	<b>\$1,279</b>	\$17,518	\$320
Operating Income (loss):	<b>\$90,853</b>	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	<b>588.18%</b>	411.24%	347.81%
Ending Retained Earnings for FY 22:	<b>\$4,062,435</b>	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	<b>\$7,523</b>	\$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

<b>Unit Name:</b>	Farmer City City		
<b>Unit Code:</b>	020/020/30	<b>County:</b>	Dewitt
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$7,182,443		
<b>Equalized Assessed Valuation:</b>	\$27,135,477		
<b>Population:</b>	1,828		
<b>Employees:</b>			
<b>Full Time:</b>	18		
<b>Part Time:</b>	3		
<b>Salaries Paid:</b>	\$1,284,646		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$2,925,089	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$1,600	\$1,022	\$737
Revenues During FY 22:	\$2,083,148	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$2,406,334	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$1,140	\$1,174	\$952
Per Capita Expenditures:	\$1,316	\$967	\$782
Revenues over/under Expenditures:	(\$323,186)	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	121.54%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$2,924,544	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$1,600	\$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:	\$1,308,617	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$1,357,998	(\$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:	<b>\$4,315,000</b>	\$14,039,311	\$2,989,000
Per Capita Debt:	<b>\$2,361</b>	\$1,822	\$849
General Obligation Debt over EAV:	<b>0.00%</b>	1,726,398.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	<b>\$3,779,861</b>	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	<b>\$2,068</b>	\$1,999	\$1,575
Revenues During FY 22:	<b>\$3,621,252</b>	\$3,918,741	\$1,562,481
Expenditures During FY 22:	<b>\$3,457,770</b>	\$3,287,889	\$1,337,182
Per Capita Revenues:	<b>\$1,981</b>	\$648	\$456
Per Capita Expenses:	<b>\$1,892</b>	\$544	\$399
Operating Income (loss):	<b>\$163,482</b>	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	<b>105.09%</b>	442.09%	369.20%
Ending Retained Earnings for FY 22:	<b>\$3,633,846</b>	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	<b>\$1,988</b>	\$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

<b>Unit Name:</b>	Farmersville Village		
<b>Unit Code:</b>	068/030/32	<b>County:</b>	Montgomery
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,364,000		
<b>Equalized Assessed Valuation:</b>	\$9,867,398		
<b>Population:</b>	689		
<b>Employees:</b>			
<b>Full Time:</b>	3		
<b>Part Time:</b>	11		
<b>Salaries Paid:</b>	\$256,807		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$261,822	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$380	\$52,950	\$839
Revenues During FY 22:	\$633,207	\$563,644	\$213,143
Expenditures During FY 22:	\$344,501	\$457,110	\$153,944
Per Capita Revenues:	\$919	\$103,095	\$569
Per Capita Expenditures:	\$500	\$81,863	\$420
Revenues over/under Expenditures:	\$288,706	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	143.86%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$495,612	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$719	\$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:	\$114,386	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$381,226	\$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:	<b>\$330,213</b>	\$554,073	\$33,399
Per Capita Debt:	<b>\$479</b>	\$70,776	\$97
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	<b>\$594,360</b>	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	<b>\$863</b>	\$124,305	\$1,284
Revenues During FY 22:	<b>\$263,361</b>	\$345,491	\$112,306
Expenditures During FY 22:	<b>\$275,639</b>	\$319,535	\$116,797
Per Capita Revenues:	<b>\$382</b>	\$19,154	\$321
Per Capita Expenses:	<b>\$400</b>	\$17,518	\$320
Operating Income (loss):	<b>(\$12,278)</b>	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	<b>231.10%</b>	411.24%	347.81%
Ending Retained Earnings for FY 22:	<b>\$636,998</b>	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	<b>\$925</b>	\$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

<b>Unit Name:</b>	Farmington City		
<b>Unit Code:</b>	029/055/30	<b>County:</b>	Fulton
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$3,229,576		
<b>Equalized Assessed Valuation:</b>	\$22,046,365		
<b>Population:</b>	2,314		
<b>Employees:</b>			
<b>Full Time:</b>	13		
<b>Part Time:</b>	15		
<b>Salaries Paid:</b>	\$681,335		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$2,050,392	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$886	\$1,022	\$737
Revenues During FY 22:	\$2,581,691	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$2,345,220	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$1,116	\$1,174	\$952
Per Capita Expenditures:	\$1,013	\$967	\$782
Revenues over/under Expenditures:	\$236,471	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	102.36%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$2,400,615	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$1,037	\$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:	\$797,741	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$1,417,566	(\$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:	<b>\$328,000</b>	\$14,039,311	\$2,989,000
Per Capita Debt:	<b>\$142</b>	\$1,822	\$849
General Obligation Debt over EAV:	<b>1.49%</b>	1,726,398.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	<b>\$3,868,159</b>	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	<b>\$1,672</b>	\$1,999	\$1,575
Revenues During FY 22:	<b>\$653,907</b>	\$3,918,741	\$1,562,481
Expenditures During FY 22:	<b>\$629,662</b>	\$3,287,889	\$1,337,182
Per Capita Revenues:	<b>\$283</b>	\$648	\$456
Per Capita Expenses:	<b>\$272</b>	\$544	\$399
Operating Income (loss):	<b>\$24,245</b>	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	<b>600.11%</b>	442.09%	369.20%
Ending Retained Earnings for FY 22:	<b>\$3,778,652</b>	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	<b>\$1,633</b>	\$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

<b>Unit Name:</b>	Ferris Village		
<b>Unit Code:</b>	034/045/32	<b>County:</b>	Hancock
<b>Fiscal Year End:</b>	6/30/2022		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$79,810		
<b>Equalized Assessed Valuation:</b>	\$1,353,039		
<b>Population:</b>	127		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$93,194	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$734	\$52,950	\$839
Revenues During FY 22:	\$43,107	\$563,644	\$213,143
Expenditures During FY 22:	\$45,390	\$457,110	\$153,944
Per Capita Revenues:	\$339	\$103,095	\$569
Per Capita Expenditures:	\$357	\$81,863	\$420
Revenues over/under Expenditures:	(\$2,283)	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	200.29%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$90,911	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$716	\$66,251	\$1,001

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$18,192	\$10,011	\$0
Total Unreserved Funds:	\$72,719	\$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:	<b>\$0</b>	\$554,073	\$33,399
Per Capita Debt:	<b>\$0</b>	\$70,776	\$97
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

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

<b>Unit Name:</b>	Fidelity Village		
<b>Unit Code:</b>	042/015/32	<b>County:</b>	Jersey
<b>Fiscal Year End:</b>	6/30/2022		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$34,600		
<b>Equalized Assessed Valuation:</b>	\$200,135		
<b>Population:</b>	76		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$31,751	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$418	\$52,950	\$839
Revenues During FY 22:	\$36,608	\$563,644	\$213,143
Expenditures During FY 22:	\$12,912	\$457,110	\$153,944
Per Capita Revenues:	\$482	\$103,095	\$569
Per Capita Expenditures:	\$170	\$81,863	\$420
Revenues over/under Expenditures:	\$23,696	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	429.42%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$55,447	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$730	\$66,251	\$1,001

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$61,475	\$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:	<b>\$0</b>	\$554,073	\$33,399
Per Capita Debt:	<b>\$0</b>	\$70,776	\$97
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

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

<b>Unit Name:</b>	Fieldon Village		
<b>Unit Code:</b>	042/020/32	<b>County:</b>	Jersey
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$76,558		
<b>Equalized Assessed Valuation:</b>	\$2,280,739		
<b>Population:</b>	239		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$558,428	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$2,337	\$52,950	\$839
Revenues During FY 22:	\$114,294	\$563,644	\$213,143
Expenditures During FY 22:	\$47,331	\$457,110	\$153,944
Per Capita Revenues:	\$478	\$103,095	\$569
Per Capita Expenditures:	\$198	\$81,863	\$420
Revenues over/under Expenditures:	\$66,963	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	1,320.91%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$625,201	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$2,616	\$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:	\$40,907	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$584,294	\$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:	<b>\$0</b>	\$554,073	\$33,399
Per Capita Debt:	<b>\$0</b>	\$70,776	\$97
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	<b>\$284,901</b>	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	<b>\$1,192</b>	\$124,305	\$1,284
Revenues During FY 22:	<b>\$82,302</b>	\$345,491	\$112,306
Expenditures During FY 22:	<b>\$29,227</b>	\$319,535	\$116,797
Per Capita Revenues:	<b>\$344</b>	\$19,154	\$321
Per Capita Expenses:	<b>\$122</b>	\$17,518	\$320
Operating Income (loss):	<b>\$53,075</b>	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	<b>1,157.03%</b>	411.24%	347.81%
Ending Retained Earnings for FY 22:	<b>\$338,166</b>	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	<b>\$1,415</b>	\$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

<b>Unit Name:</b>	Fillmore Village		
<b>Unit Code:</b>	068/035/32	<b>County:</b>	Montgomery
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$644,035		
<b>Equalized Assessed Valuation:</b>	\$2,061,851		
<b>Population:</b>	330		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	2		
<b>Salaries Paid:</b>	\$62,096		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$71,533	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$217	\$52,950	\$839
Revenues During FY 22:	\$193,505	\$563,644	\$213,143
Expenditures During FY 22:	\$108,175	\$457,110	\$153,944
Per Capita Revenues:	\$586	\$103,095	\$569
Per Capita Expenditures:	\$328	\$81,863	\$420
Revenues over/under Expenditures:	\$85,330	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	145.01%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$156,863	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$475	\$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:	\$28,967	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$127,896	\$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:	<b>\$245,000</b>	\$554,073	\$33,399
Per Capita Debt:	<b>\$742</b>	\$70,776	\$97
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	<b>\$613,564</b>	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	<b>\$1,859</b>	\$124,305	\$1,284
Revenues During FY 22:	<b>\$106,244</b>	\$345,491	\$112,306
Expenditures During FY 22:	<b>\$114,573</b>	\$319,535	\$116,797
Per Capita Revenues:	<b>\$322</b>	\$19,154	\$321
Per Capita Expenses:	<b>\$347</b>	\$17,518	\$320
Operating Income (loss):	<b>(\$8,329)</b>	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	<b>528.25%</b>	411.24%	347.81%
Ending Retained Earnings for FY 22:	<b>\$605,235</b>	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	<b>\$1,834</b>	\$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

<b>Unit Name:</b>	Findlay Village		
<b>Unit Code:</b>	086/015/32	<b>County:</b>	Shelby
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$3,842,165		
<b>Equalized Assessed Valuation:</b>	\$6,549,846		
<b>Population:</b>	664		
<b>Employees:</b>			
<b>Full Time:</b>	4		
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$236,103		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$599,120	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$902	\$52,950	\$839
Revenues During FY 22:	\$508,778	\$563,644	\$213,143
Expenditures During FY 22:	\$316,580	\$457,110	\$153,944
Per Capita Revenues:	\$766	\$103,095	\$569
Per Capita Expenditures:	\$477	\$81,863	\$420
Revenues over/under Expenditures:	\$192,198	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	257.18%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$814,195	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,226	\$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:	\$302,905	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$511,290	\$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:	<b>\$0</b>	\$554,073	\$33,399
Per Capita Debt:	<b>\$0</b>	\$70,776	\$97
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	<b>\$4,166,656</b>	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	<b>\$6,275</b>	\$124,305	\$1,284
Revenues During FY 22:	<b>\$725,601</b>	\$345,491	\$112,306
Expenditures During FY 22:	<b>\$800,013</b>	\$319,535	\$116,797
Per Capita Revenues:	<b>\$1,093</b>	\$19,154	\$321
Per Capita Expenses:	<b>\$1,205</b>	\$17,518	\$320
Operating Income (loss):	<b>(\$74,412)</b>	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	<b>508.66%</b>	411.24%	347.81%
Ending Retained Earnings for FY 22:	<b>\$4,069,367</b>	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	<b>\$6,129</b>	\$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

<b>Unit Name:</b>	Fisher Village		
<b>Unit Code:</b>	010/025/32	<b>County:</b>	Champaign
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Combination		
<b>Appropriation or Budget:</b>	\$1,172,400		
<b>Equalized Assessed Valuation:</b>	\$19,161,291		
<b>Population:</b>	2,023		
<b>Employees:</b>			
<b>Full Time:</b>	4		
<b>Part Time:</b>	16		
<b>Salaries Paid:</b>	\$205,696		

<b>Blended Component Units</b>

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$6,563,903	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$3,245	\$1,022	\$737
Revenues During FY 22:	\$1,744,932	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$1,504,154	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$863	\$1,174	\$952
Per Capita Expenditures:	\$744	\$967	\$782
Revenues over/under Expenditures:	\$240,778	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	425.53%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$6,400,559	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$3,164	\$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:	\$568,497	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$3,601,284	(\$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:	<b>\$2,235,000</b>	\$14,039,311	\$2,989,000
Per Capita Debt:	<b>\$1,105</b>	\$1,822	\$849
General Obligation Debt over EAV:	<b>0.00%</b>	1,726,398.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	<b>\$9,760</b>	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	<b>\$5</b>	\$1,999	\$1,575
Revenues During FY 22:	<b>\$2</b>	\$3,918,741	\$1,562,481
Expenditures During FY 22:	<b>\$0</b>	\$3,287,889	\$1,337,182
Per Capita Revenues:	<b>\$0</b>	\$648	\$456
Per Capita Expenses:	<b>\$0</b>	\$544	\$399
Operating Income (loss):	<b>\$2</b>	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	442.09%	369.20%
Ending Retained Earnings for FY 22:	<b>\$9,762</b>	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	<b>\$5</b>	\$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

<b>Unit Name:</b>	Fithian Village		
<b>Unit Code:</b>	092/040/32	<b>County:</b>	Vermilion
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$397,020		
<b>Equalized Assessed Valuation:</b>	\$5,578,176		
<b>Population:</b>	488		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	22		
<b>Salaries Paid:</b>	\$88,101		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	<b>\$242,064</b>	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	<b>\$496</b>	\$52,950	\$839
Revenues During FY 22:	<b>\$273,341</b>	\$563,644	\$213,143
Expenditures During FY 22:	<b>\$202,454</b>	\$457,110	\$153,944
Per Capita Revenues:	<b>\$560</b>	\$103,095	\$569
Per Capita Expenditures:	<b>\$415</b>	\$81,863	\$420
Revenues over/under Expenditures:	<b>\$70,887</b>	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	<b>154.47%</b>	355.12%	224.46%
Ending Fund Balance for FY 22:	<b>\$312,727</b>	\$749,617	\$343,316
Per Capita Ending Fund Balance:	<b>\$641</b>	\$66,251	\$1,001

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$98,248</b>	\$253,935	\$72,003
Total Unrestricted Net Assets:	<b>\$214,479</b>	\$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:	<b>\$581,949</b>	\$554,073	\$33,399
Per Capita Debt:	<b>\$1,193</b>	\$70,776	\$97
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	<b>\$171,199</b>	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	<b>\$351</b>	\$124,305	\$1,284
Revenues During FY 22:	<b>\$185,828</b>	\$345,491	\$112,306
Expenditures During FY 22:	<b>\$157,617</b>	\$319,535	\$116,797
Per Capita Revenues:	<b>\$381</b>	\$19,154	\$321
Per Capita Expenses:	<b>\$323</b>	\$17,518	\$320
Operating Income (loss):	<b>\$28,211</b>	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	<b>645.41%</b>	411.24%	347.81%
Ending Retained Earnings for FY 22:	<b>\$1,017,274</b>	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	<b>\$2,085</b>	\$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

<b>Unit Name:</b>	Flanagan Village		
<b>Unit Code:</b>	053/045/32	<b>County:</b>	Livingston
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,547,400		
<b>Equalized Assessed Valuation:</b>	\$12,718,180		
<b>Population:</b>	1,010		
<b>Employees:</b>			
<b>Full Time:</b>	3		
<b>Part Time:</b>	4		
<b>Salaries Paid:</b>	\$153,054		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$1,025,406	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$1,015	\$1,022	\$737
Revenues During FY 22:	\$620,187	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$418,656	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$614	\$1,174	\$952
Per Capita Expenditures:	\$415	\$967	\$782
Revenues over/under Expenditures:	\$201,531	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	288.29%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$1,206,927	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$1,195	\$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:	\$156,843	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$1,050,084	(\$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:	<b>\$267,448</b>	\$14,039,311	\$2,989,000
Per Capita Debt:	<b>\$265</b>	\$1,822	\$849
General Obligation Debt over EAV:	<b>0.00%</b>	1,726,398.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	<b>\$827,000</b>	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	<b>\$819</b>	\$1,999	\$1,575
Revenues During FY 22:	<b>\$526,023</b>	\$3,918,741	\$1,562,481
Expenditures During FY 22:	<b>\$380,926</b>	\$3,287,889	\$1,337,182
Per Capita Revenues:	<b>\$521</b>	\$648	\$456
Per Capita Expenses:	<b>\$377</b>	\$544	\$399
Operating Income (loss):	<b>\$145,097</b>	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	<b>260.45%</b>	442.09%	369.20%
Ending Retained Earnings for FY 22:	<b>\$992,107</b>	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	<b>\$982</b>	\$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

<b>Unit Name:</b>	Flat Rock Village		
<b>Unit Code:</b>	017/010/32	<b>County:</b>	Crawford
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$438,545		
<b>Equalized Assessed Valuation:</b>	\$1,933,570		
<b>Population:</b>	323		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	11		
<b>Salaries Paid:</b>	\$83,066		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$137,604	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$426	\$52,950	\$839
Revenues During FY 22:	\$178,030	\$563,644	\$213,143
Expenditures During FY 22:	\$184,041	\$457,110	\$153,944
Per Capita Revenues:	\$551	\$103,095	\$569
Per Capita Expenditures:	\$570	\$81,863	\$420
Revenues over/under Expenditures:	(\$6,011)	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	70.96%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$130,593	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$404	\$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:	\$48,894	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$81,699	\$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:	<b>\$104,323</b>	\$554,073	\$33,399
Per Capita Debt:	<b>\$323</b>	\$70,776	\$97
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	<b>\$970,829</b>	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	<b>\$3,006</b>	\$124,305	\$1,284
Revenues During FY 22:	<b>\$321,622</b>	\$345,491	\$112,306
Expenditures During FY 22:	<b>\$335,850</b>	\$319,535	\$116,797
Per Capita Revenues:	<b>\$996</b>	\$19,154	\$321
Per Capita Expenses:	<b>\$1,040</b>	\$17,518	\$320
Operating Income (loss):	<b>(\$14,228)</b>	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	<b>285.13%</b>	411.24%	347.81%
Ending Retained Earnings for FY 22:	<b>\$957,601</b>	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	<b>\$2,965</b>	\$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

<b>Unit Name:</b>	Flora City
<b>Unit Code:</b>	013/015/30
<b>County:</b>	Clay
<b>Fiscal Year End:</b>	4/30/2022
<b>Accounting Method:</b>	Modified Accrual
<b>Appropriation or Budget:</b>	\$31,969,540
<b>Equalized Assessed Valuation:</b>	\$59,995,806
<b>Population:</b>	4,803
<b>Employees:</b>	
<b>Full Time:</b>	55
<b>Part Time:</b>	23
<b>Salaries Paid:</b>	\$3,894,412

#### 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:	<b>\$7,327,829</b>	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	<b>\$1,526</b>	\$1,022	\$737
Revenues During FY 22:	<b>\$6,460,001</b>	\$8,203,224	\$3,716,217
Expenditures During FY 22:	<b>\$4,943,539</b>	\$7,009,559	\$3,078,192
Per Capita Revenues:	<b>\$1,345</b>	\$1,174	\$952
Per Capita Expenditures:	<b>\$1,029</b>	\$967	\$782
Revenues over/under Expenditures:	<b>\$1,516,462</b>	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	<b>179.28%</b>	141.68%	116.64%
Ending Fund Balance for FY 22:	<b>\$8,862,780</b>	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	<b>\$1,845</b>	\$1,237	\$917

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$5,403,110</b>	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	<b>(\$3,172,391)</b>	(\$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:	<b>\$21,956,957</b>	\$14,039,311	\$2,989,000
Per Capita Debt:	<b>\$4,572</b>	\$1,822	\$849
General Obligation Debt over EAV:	<b>30.36%</b>	1,726,398.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	<b>\$24,547,067</b>	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	<b>\$5,111</b>	\$1,999	\$1,575
Revenues During FY 22:	<b>\$19,312,396</b>	\$3,918,741	\$1,562,481
Expenditures During FY 22:	<b>\$12,517,107</b>	\$3,287,889	\$1,337,182
Per Capita Revenues:	<b>\$4,021</b>	\$648	\$456
Per Capita Expenses:	<b>\$2,606</b>	\$544	\$399
Operating Income (loss):	<b>\$6,795,289</b>	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	<b>240.46%</b>	442.09%	369.20%
Ending Retained Earnings for FY 22:	<b>\$30,098,115</b>	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	<b>\$6,267</b>	\$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

<b>Unit Name:</b>	Florence Village		
<b>Unit Code:</b>	075/030/32	<b>County:</b>	Pike
<b>Fiscal Year End:</b>	6/30/2022		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$26,500		
<b>Equalized Assessed Valuation:</b>	\$984,777		
<b>Population:</b>	17		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$65,474	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$3,851	\$52,950	\$839
Revenues During FY 22:	\$26,603	\$563,644	\$213,143
Expenditures During FY 22:	\$14,719	\$457,110	\$153,944
Per Capita Revenues:	\$1,565	\$103,095	\$569
Per Capita Expenditures:	\$866	\$81,863	\$420
Revenues over/under Expenditures:	\$11,884	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	525.57%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$77,358	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$4,550	\$66,251	\$1,001

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,011	\$0
Total Unreserved Funds:	\$77,359	\$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:	<b>\$0</b>	\$554,073	\$33,399
Per Capita Debt:	<b>\$0</b>	\$70,776	\$97
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

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

<b>Unit Name:</b>	Flossmoor Village		
<b>Unit Code:</b>	016/185/32	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$30,881,438		
<b>Equalized Assessed Valuation:</b>	\$254,848,234		
<b>Population:</b>	9,704		
<b>Employees:</b>			
<b>Full Time:</b>	57		
<b>Part Time:</b>	94		
<b>Salaries Paid:</b>	\$6,319,539		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	<b>\$7,100,408</b>	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	<b>\$732</b>	\$1,022	\$737
Revenues During FY 22:	<b>\$14,508,065</b>	\$8,203,224	\$3,716,217
Expenditures During FY 22:	<b>\$12,370,873</b>	\$7,009,559	\$3,078,192
Per Capita Revenues:	<b>\$1,495</b>	\$1,174	\$952
Per Capita Expenditures:	<b>\$1,275</b>	\$967	\$782
Revenues over/under Expenditures:	<b>\$2,137,192</b>	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	<b>71.33%</b>	141.68%	116.64%
Ending Fund Balance for FY 22:	<b>\$8,823,873</b>	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	<b>\$909</b>	\$1,237	\$917

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,228,288</b>	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	<b>(\$8,167,973)</b>	(\$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:	<b>\$30,926,535</b>	\$14,039,311	\$2,989,000
Per Capita Debt:	<b>\$3,187</b>	\$1,822	\$849
General Obligation Debt over EAV:	<b>5.84%</b>	1,726,398.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	<b>\$19,215,420</b>	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	<b>\$1,980</b>	\$1,999	\$1,575
Revenues During FY 22:	<b>\$4,629,626</b>	\$3,918,741	\$1,562,481
Expenditures During FY 22:	<b>\$5,062,263</b>	\$3,287,889	\$1,337,182
Per Capita Revenues:	<b>\$477</b>	\$648	\$456
Per Capita Expenses:	<b>\$522</b>	\$544	\$399
Operating Income (loss):	<b>(\$432,637)</b>	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	<b>434.28%</b>	442.09%	369.20%
Ending Retained Earnings for FY 22:	<b>\$21,984,487</b>	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	<b>\$2,266</b>	\$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

<b>Unit Name:</b>	Foosland Village		
<b>Unit Code:</b>	010/030/32	<b>County:</b>	Champaign
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$3,900		
<b>Equalized Assessed Valuation:</b>	\$716,770		
<b>Population:</b>	75		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	8		
<b>Salaries Paid:</b>	\$2,015		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	<b>\$58,018</b>	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	<b>\$774</b>	\$52,950	\$839
Revenues During FY 22:	<b>\$37,272</b>	\$563,644	\$213,143
Expenditures During FY 22:	<b>\$21,837</b>	\$457,110	\$153,944
Per Capita Revenues:	<b>\$497</b>	\$103,095	\$569
Per Capita Expenditures:	<b>\$291</b>	\$81,863	\$420
Revenues over/under Expenditures:	<b>\$15,435</b>	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	<b>336.37%</b>	355.12%	224.46%
Ending Fund Balance for FY 22:	<b>\$73,453</b>	\$749,617	\$343,316
Per Capita Ending Fund Balance:	<b>\$979</b>	\$66,251	\$1,001

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$10,011	\$0
Total Unreserved Funds:	<b>\$66,784</b>	\$42,817	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$0</b>	\$253,935	\$72,003
Total Unrestricted Net Assets:	<b>\$0</b>	\$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:	<b>\$0</b>	\$554,073	\$33,399
Per Capita Debt:	<b>\$0</b>	\$70,776	\$97
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

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

<b>Unit Name:</b>	<b>Forest Park Village</b>
<b>Unit Code:</b>	016/190/32
<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2022
<b>Accounting Method:</b>	Modified Accrual
<b>Appropriation or Budget:</b>	\$46,043,522
<b>Equalized Assessed Valuation:</b>	\$431,925,899
<b>Population:</b>	14,339
<b>Employees:</b>	
<b>Full Time:</b>	98
<b>Part Time:</b>	43
<b>Salaries Paid:</b>	\$9,345,417

#### Blended Component Units

Number Submitted = 2  
Firefighters' 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:	\$11,292,169	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$788	\$1,022	\$737
Revenues During FY 22:	\$25,362,763	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$22,857,395	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$1,769	\$1,174	\$952
Per Capita Expenditures:	\$1,594	\$967	\$782
Revenues over/under Expenditures:	\$2,505,368	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	67.74%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$15,482,525	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$1,080	\$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:	\$17,126,317	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	(\$103,503,151)	(\$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:	<b>\$129,668,204</b>	\$14,039,311	\$2,989,000
Per Capita Debt:	<b>\$9,043</b>	\$1,822	\$849
General Obligation Debt over EAV:	<b>0.61%</b>	1,726,398.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	<b>\$21,509,594</b>	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	<b>\$1,500</b>	\$1,999	\$1,575
Revenues During FY 22:	<b>\$7,559,845</b>	\$3,918,741	\$1,562,481
Expenditures During FY 22:	<b>\$3,463,958</b>	\$3,287,889	\$1,337,182
Per Capita Revenues:	<b>\$527</b>	\$648	\$456
Per Capita Expenses:	<b>\$242</b>	\$544	\$399
Operating Income (loss):	<b>\$4,095,887</b>	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	<b>705.76%</b>	442.09%	369.20%
Ending Retained Earnings for FY 22:	<b>\$24,447,388</b>	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	<b>\$1,705</b>	\$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

<b>Unit Name:</b>	Forest View Village		
<b>Unit Code:</b>	016/195/32	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$6,900,600		
<b>Equalized Assessed Valuation:</b>	\$74,754,367		
<b>Population:</b>	698		
<b>Employees:</b>			
<b>Full Time:</b>	18		
<b>Part Time:</b>	70		
<b>Salaries Paid:</b>	\$2,293,774		

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

#### Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	<b>\$3,578,671</b>	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	<b>\$5,127</b>	\$52,950	\$839
Revenues During FY 22:	<b>\$5,990,532</b>	\$563,644	\$213,143
Expenditures During FY 22:	<b>\$7,234,327</b>	\$457,110	\$153,944
Per Capita Revenues:	<b>\$8,582</b>	\$103,095	\$569
Per Capita Expenditures:	<b>\$10,364</b>	\$81,863	\$420
Revenues over/under Expenditures:	<b>(\$1,243,795)</b>	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	<b>208.19%</b>	355.12%	224.46%
Ending Fund Balance for FY 22:	<b>\$15,061,447</b>	\$749,617	\$343,316
Per Capita Ending Fund Balance:	<b>\$21,578</b>	\$66,251	\$1,001
<b><u>Equity</u></b>	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$0</b>	\$10,011	\$0
Total Unreserved Funds:	<b>\$0</b>	\$42,817	\$0
<b><u>Net Assets</u></b>	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$912,330</b>	\$253,935	\$72,003
Total Unrestricted Net Assets:	<b>(\$6,657,752)</b>	\$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:	<b>\$13,235,000</b>	\$554,073	\$33,399
Per Capita Debt:	<b>\$18,961</b>	\$70,776	\$97
General Obligation Debt over EAV:	<b>17.70%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	<b>\$1,782,776</b>	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	<b>\$2,554</b>	\$124,305	\$1,284
Revenues During FY 22:	<b>\$332,265</b>	\$345,491	\$112,306
Expenditures During FY 22:	<b>\$195,378</b>	\$319,535	\$116,797
Per Capita Revenues:	<b>\$476</b>	\$19,154	\$321
Per Capita Expenses:	<b>\$280</b>	\$17,518	\$320
Operating Income (loss):	<b>\$136,887</b>	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	<b>982.54%</b>	411.24%	347.81%
Ending Retained Earnings for FY 22:	<b>\$1,919,663</b>	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	<b>\$2,750</b>	\$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

<b>Unit Name:</b>	Forrest Village		
<b>Unit Code:</b>	053/050/32	<b>County:</b>	Livingston
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,666,500		
<b>Equalized Assessed Valuation:</b>	\$13,933,038		
<b>Population:</b>	1,041		
<b>Employees:</b>			
<b>Full Time:</b>	5		
<b>Part Time:</b>	10		
<b>Salaries Paid:</b>	\$262,958		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$1,399,247	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$1,344	\$1,022	\$737
Revenues During FY 22:	\$801,209	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$706,752	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$770	\$1,174	\$952
Per Capita Expenditures:	\$679	\$967	\$782
Revenues over/under Expenditures:	\$94,457	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	176.68%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$1,248,704	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$1,200	\$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:	\$222,900	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$1,025,797	(\$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:	<b>\$815,405</b>	\$14,039,311	\$2,989,000
Per Capita Debt:	<b>\$783</b>	\$1,822	\$849
General Obligation Debt over EAV:	<b>0.00%</b>	1,726,398.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	<b>\$1,343,997</b>	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	<b>\$1,291</b>	\$1,999	\$1,575
Revenues During FY 22:	<b>\$459,613</b>	\$3,918,741	\$1,562,481
Expenditures During FY 22:	<b>\$554,952</b>	\$3,287,889	\$1,337,182
Per Capita Revenues:	<b>\$442</b>	\$648	\$456
Per Capita Expenses:	<b>\$533</b>	\$544	\$399
Operating Income (loss):	<b>(\$95,339)</b>	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	<b>269.15%</b>	442.09%	369.20%
Ending Retained Earnings for FY 22:	<b>\$1,493,658</b>	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	<b>\$1,435</b>	\$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

<b>Unit Name:</b>	Forreston Village		
<b>Unit Code:</b>	071/025/32	<b>County:</b>	Ogle
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$5,358,086		
<b>Equalized Assessed Valuation:</b>	\$15,828,823		
<b>Population:</b>	1,435		
<b>Employees:</b>			
<b>Full Time:</b>	6		
<b>Part Time:</b>	6		
<b>Salaries Paid:</b>	\$338,715		

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:	\$958,961	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$668	\$1,022	\$737
Revenues During FY 22:	\$1,171,736	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$887,560	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$817	\$1,174	\$952
Per Capita Expenditures:	\$619	\$967	\$782
Revenues over/under Expenditures:	\$284,176	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	140.06%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$1,243,137	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$866	\$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:	\$688,025	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$679,469	(\$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:	<b>\$2,670,366</b>	\$14,039,311	\$2,989,000
Per Capita Debt:	<b>\$1,861</b>	\$1,822	\$849
General Obligation Debt over EAV:	<b>0.00%</b>	1,726,398.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	<b>\$3,253,278</b>	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	<b>\$2,267</b>	\$1,999	\$1,575
Revenues During FY 22:	<b>\$1,901,552</b>	\$3,918,741	\$1,562,481
Expenditures During FY 22:	<b>\$583,324</b>	\$3,287,889	\$1,337,182
Per Capita Revenues:	<b>\$1,325</b>	\$648	\$456
Per Capita Expenses:	<b>\$406</b>	\$544	\$399
Operating Income (loss):	<b>\$1,318,228</b>	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	<b>783.70%</b>	442.09%	369.20%
Ending Retained Earnings for FY 22:	<b>\$4,571,506</b>	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	<b>\$3,186</b>	\$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

<b>Unit Name:</b>	Forsyth Village		
<b>Unit Code:</b>	055/025/32	<b>County:</b>	Macon
<b>Fiscal Year End:</b>	12/31/2022		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$10,369,330		
<b>Equalized Assessed Valuation:</b>	\$126,045,961		
<b>Population:</b>	3,734		
<b>Employees:</b>			
<b>Full Time:</b>		18	
<b>Part Time:</b>		20	
<b>Salaries Paid:</b>		\$937,232	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	<b>\$15,607,173</b>	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	<b>\$4,180</b>	\$1,022	\$737
Revenues During FY 22:	<b>\$7,814,299</b>	\$8,203,224	\$3,716,217
Expenditures During FY 22:	<b>\$3,760,968</b>	\$7,009,559	\$3,078,192
Per Capita Revenues:	<b>\$2,093</b>	\$1,174	\$952
Per Capita Expenditures:	<b>\$1,007</b>	\$967	\$782
Revenues over/under Expenditures:	<b>\$4,053,331</b>	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	<b>439.04%</b>	141.68%	116.64%
Ending Fund Balance for FY 22:	<b>\$16,512,226</b>	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	<b>\$4,422</b>	\$1,237	\$917

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$4,171,106</b>	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	<b>\$16,622,224</b>	(\$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:	<b>\$0</b>	\$14,039,311	\$2,989,000
Per Capita Debt:	<b>\$0</b>	\$1,822	\$849
General Obligation Debt over EAV:	<b>0.00%</b>	1,726,398.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	<b>\$5,533,486</b>	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	<b>\$1,482</b>	\$1,999	\$1,575
Revenues During FY 22:	<b>\$869,007</b>	\$3,918,741	\$1,562,481
Expenditures During FY 22:	<b>\$1,444,137</b>	\$3,287,889	\$1,337,182
Per Capita Revenues:	<b>\$233</b>	\$648	\$456
Per Capita Expenses:	<b>\$387</b>	\$544	\$399
Operating Income (loss):	<b>(\$575,130)</b>	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	<b>441.74%</b>	442.09%	369.20%
Ending Retained Earnings for FY 22:	<b>\$6,379,261</b>	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	<b>\$1,708</b>	\$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

<b>Unit Name:</b>	Fox Lake Village		
<b>Unit Code:</b>	049/025/32	<b>County:</b>	Lake
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$32,762,190		
<b>Equalized Assessed Valuation:</b>	\$314,949,878		
<b>Population:</b>	10,978		
<b>Employees:</b>			
<b>Full Time:</b>	90		
<b>Part Time:</b>	4		
<b>Salaries Paid:</b>	\$7,871,279		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	<b>\$17,190,279</b>	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	<b>\$1,566</b>	\$1,022	\$737
Revenues During FY 22:	<b>\$14,826,807</b>	\$8,203,224	\$3,716,217
Expenditures During FY 22:	<b>\$14,296,797</b>	\$7,009,559	\$3,078,192
Per Capita Revenues:	<b>\$1,351</b>	\$1,174	\$952
Per Capita Expenditures:	<b>\$1,302</b>	\$967	\$782
Revenues over/under Expenditures:	<b>\$530,010</b>	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	<b>213.07%</b>	141.68%	116.64%
Ending Fund Balance for FY 22:	<b>\$30,461,643</b>	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	<b>\$2,775</b>	\$1,237	\$917

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$5,811,685</b>	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	<b>\$5,284,078</b>	(\$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:	<b>\$35,069,915</b>	\$14,039,311	\$2,989,000
Per Capita Debt:	<b>\$3,195</b>	\$1,822	\$849
General Obligation Debt over EAV:	<b>0.51%</b>	1,726,398.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	<b>\$78,400,895</b>	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	<b>\$7,142</b>	\$1,999	\$1,575
Revenues During FY 22:	<b>\$11,559,414</b>	\$3,918,741	\$1,562,481
Expenditures During FY 22:	<b>\$9,592,548</b>	\$3,287,889	\$1,337,182
Per Capita Revenues:	<b>\$1,053</b>	\$648	\$456
Per Capita Expenses:	<b>\$874</b>	\$544	\$399
Operating Income (loss):	<b>\$1,966,866</b>	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	<b>837.81%</b>	442.09%	369.20%
Ending Retained Earnings for FY 22:	<b>\$80,367,761</b>	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	<b>\$7,321</b>	\$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

<b>Unit Name:</b>	Fox River Grove Village		
<b>Unit Code:</b>	063/025/32	<b>County:</b>	Mchenry
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$11,410,779		
<b>Equalized Assessed Valuation:</b>	\$153,746,437		
<b>Population:</b>	4,702		
<b>Employees:</b>			
<b>Full Time:</b>	21		
<b>Part Time:</b>	9		
<b>Salaries Paid:</b>	\$1,707,630		

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:	<b>\$3,743,730</b>	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	<b>\$796</b>	\$1,022	\$737
Revenues During FY 22:	<b>\$4,506,754</b>	\$8,203,224	\$3,716,217
Expenditures During FY 22:	<b>\$4,812,468</b>	\$7,009,559	\$3,078,192
Per Capita Revenues:	<b>\$958</b>	\$1,174	\$952
Per Capita Expenditures:	<b>\$1,023</b>	\$967	\$782
Revenues over/under Expenditures:	<b>(\$305,714)</b>	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	<b>71.44%</b>	141.68%	116.64%
Ending Fund Balance for FY 22:	<b>\$3,438,016</b>	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	<b>\$731</b>	\$1,237	\$917

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,471,510</b>	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	<b>(\$411,866)</b>	(\$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:	<b>\$1,500,000</b>	\$14,039,311	\$2,989,000
Per Capita Debt:	<b>\$319</b>	\$1,822	\$849
General Obligation Debt over EAV:	<b>0.00%</b>	1,726,398.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	<b>\$5,807,649</b>	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	<b>\$1,235</b>	\$1,999	\$1,575
Revenues During FY 22:	<b>\$2,317,943</b>	\$3,918,741	\$1,562,481
Expenditures During FY 22:	<b>\$2,117,394</b>	\$3,287,889	\$1,337,182
Per Capita Revenues:	<b>\$493</b>	\$648	\$456
Per Capita Expenses:	<b>\$450</b>	\$544	\$399
Operating Income (loss):	<b>\$200,549</b>	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	<b>283.26%</b>	442.09%	369.20%
Ending Retained Earnings for FY 22:	<b>\$5,997,698</b>	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	<b>\$1,276</b>	\$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

<b>Unit Name:</b>	Frankfort Village		
<b>Unit Code:</b>	099/045/32	<b>County:</b>	Will
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$49,840,830		
<b>Equalized Assessed Valuation:</b>	\$1,000,151,364		
<b>Population:</b>	21,032		
<b>Employees:</b>			
<b>Full Time:</b>		88	
<b>Part Time:</b>		25	
<b>Salaries Paid:</b>		\$8,424,577	

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:	<b>\$9,679,905</b>	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	<b>\$460</b>	\$1,022	\$737
Revenues During FY 22:	<b>\$27,266,026</b>	\$8,203,224	\$3,716,217
Expenditures During FY 22:	<b>\$15,548,365</b>	\$7,009,559	\$3,078,192
Per Capita Revenues:	<b>\$1,296</b>	\$1,174	\$952
Per Capita Expenditures:	<b>\$739</b>	\$967	\$782
Revenues over/under Expenditures:	<b>\$11,717,661</b>	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	<b>69.11%</b>	141.68%	116.64%
Ending Fund Balance for FY 22:	<b>\$10,745,036</b>	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	<b>\$511</b>	\$1,237	\$917

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$3,574,678</b>	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	<b>\$17,370,329</b>	(\$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:	<b>\$63,195,948</b>	\$14,039,311	\$2,989,000
Per Capita Debt:	<b>\$3,005</b>	\$1,822	\$849
General Obligation Debt over EAV:	<b>0.00%</b>	1,726,398.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	<b>\$97,629,256</b>	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	<b>\$4,642</b>	\$1,999	\$1,575
Revenues During FY 22:	<b>\$14,443,659</b>	\$3,918,741	\$1,562,481
Expenditures During FY 22:	<b>\$9,550,444</b>	\$3,287,889	\$1,337,182
Per Capita Revenues:	<b>\$687</b>	\$648	\$456
Per Capita Expenses:	<b>\$454</b>	\$544	\$399
Operating Income (loss):	<b>\$4,893,215</b>	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	<b>1,073.48%</b>	442.09%	369.20%
Ending Retained Earnings for FY 22:	<b>\$102,522,471</b>	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	<b>\$4,875</b>	\$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

<b>Unit Name:</b>	Franklin Village		
<b>Unit Code:</b>	069/020/32	<b>County:</b>	Morgan
<b>Fiscal Year End:</b>	3/31/2022		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,324,000		
<b>Equalized Assessed Valuation:</b>	\$7,536,590		
<b>Population:</b>	624		
<b>Employees:</b>			
<b>Full Time:</b>	3		
<b>Part Time:</b>	10		
<b>Salaries Paid:</b>	\$157,540		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$145,944	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$234	\$52,950	\$839
Revenues During FY 22:	\$331,825	\$563,644	\$213,143
Expenditures During FY 22:	\$261,743	\$457,110	\$153,944
Per Capita Revenues:	\$532	\$103,095	\$569
Per Capita Expenditures:	\$419	\$81,863	\$420
Revenues over/under Expenditures:	\$70,082	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	82.53%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$216,026	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$346	\$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:	\$37,930	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$178,096	\$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:	<b>\$1,563,908</b>	\$554,073	\$33,399
Per Capita Debt:	<b>\$2,506</b>	\$70,776	\$97
General Obligation Debt over EAV:	<b>2.33%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	<b>\$5,296,329</b>	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	<b>\$8,488</b>	\$124,305	\$1,284
Revenues During FY 22:	<b>\$838,330</b>	\$345,491	\$112,306
Expenditures During FY 22:	<b>\$859,727</b>	\$319,535	\$116,797
Per Capita Revenues:	<b>\$1,343</b>	\$19,154	\$321
Per Capita Expenses:	<b>\$1,378</b>	\$17,518	\$320
Operating Income (loss):	<b>(\$21,397)</b>	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	<b>613.56%</b>	411.24%	347.81%
Ending Retained Earnings for FY 22:	<b>\$5,274,932</b>	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	<b>\$8,453</b>	\$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

<b>Unit Name:</b>	Franklin Grove Village		
<b>Unit Code:</b>	052/030/32	<b>County:</b>	Lee
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$963,437		
<b>Equalized Assessed Valuation:</b>	\$10,195,248		
<b>Population:</b>	896		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	7		
<b>Salaries Paid:</b>	\$311,036		

<b>Blended Component Units</b>

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	<b>\$1,330,933</b>	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	<b>\$1,485</b>	\$52,950	\$839
Revenues During FY 22:	<b>\$774,952</b>	\$563,644	\$213,143
Expenditures During FY 22:	<b>\$559,631</b>	\$457,110	\$153,944
Per Capita Revenues:	<b>\$865</b>	\$103,095	\$569
Per Capita Expenditures:	<b>\$625</b>	\$81,863	\$420
Revenues over/under Expenditures:	<b>\$215,321</b>	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	<b>278.01%</b>	355.12%	224.46%
Ending Fund Balance for FY 22:	<b>\$1,555,827</b>	\$749,617	\$343,316
Per Capita Ending Fund Balance:	<b>\$1,736</b>	\$66,251	\$1,001

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$952,193</b>	\$253,935	\$72,003
Total Unrestricted Net Assets:	<b>\$603,634</b>	\$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:	<b>\$0</b>	\$554,073	\$33,399
Per Capita Debt:	<b>\$0</b>	\$70,776	\$97
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	<b>\$1,756,922</b>	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	<b>\$1,961</b>	\$124,305	\$1,284
Revenues During FY 22:	<b>\$370,146</b>	\$345,491	\$112,306
Expenditures During FY 22:	<b>\$249,084</b>	\$319,535	\$116,797
Per Capita Revenues:	<b>\$413</b>	\$19,154	\$321
Per Capita Expenses:	<b>\$278</b>	\$17,518	\$320
Operating Income (loss):	<b>\$121,062</b>	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	<b>753.96%</b>	411.24%	347.81%
Ending Retained Earnings for FY 22:	<b>\$1,877,984</b>	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	<b>\$2,096</b>	\$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

<b>Unit Name:</b>	Freeburg Village		
<b>Unit Code:</b>	088/070/32	<b>County:</b>	St. Clair
<b>Fiscal Year End:</b>	3/31/2022		
<b>Accounting Method:</b>	Combination		
<b>Appropriation or Budget:</b>	\$12,092,492		
<b>Equalized Assessed Valuation:</b>	\$100,576,132		
<b>Population:</b>	4,582		
<b>Employees:</b>			
<b>Full Time:</b>		34	
<b>Part Time:</b>		32	
<b>Salaries Paid:</b>		\$2,197,382	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	<b>\$1,665,448</b>	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	<b>\$363</b>	\$1,022	\$737
Revenues During FY 22:	<b>\$3,784,686</b>	\$8,203,224	\$3,716,217
Expenditures During FY 22:	<b>\$2,732,391</b>	\$7,009,559	\$3,078,192
Per Capita Revenues:	<b>\$826</b>	\$1,174	\$952
Per Capita Expenditures:	<b>\$596</b>	\$967	\$782
Revenues over/under Expenditures:	<b>\$1,052,295</b>	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	<b>95.52%</b>	141.68%	116.64%
Ending Fund Balance for FY 22:	<b>\$2,609,928</b>	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	<b>\$570</b>	\$1,237	\$917

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,300,611</b>	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	<b>\$1,037,392</b>	(\$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:	<b>\$5,402,446</b>	\$14,039,311	\$2,989,000
Per Capita Debt:	<b>\$1,179</b>	\$1,822	\$849
General Obligation Debt over EAV:	<b>0.24%</b>	1,726,398.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	<b>\$7,849,781</b>	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	<b>\$1,713</b>	\$1,999	\$1,575
Revenues During FY 22:	<b>\$9,212,527</b>	\$3,918,741	\$1,562,481
Expenditures During FY 22:	<b>\$7,176,665</b>	\$3,287,889	\$1,337,182
Per Capita Revenues:	<b>\$2,011</b>	\$648	\$456
Per Capita Expenses:	<b>\$1,566</b>	\$544	\$399
Operating Income (loss):	<b>\$2,035,862</b>	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	<b>138.01%</b>	442.09%	369.20%
Ending Retained Earnings for FY 22:	<b>\$9,904,730</b>	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	<b>\$2,162</b>	\$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

<b>Unit Name:</b>	Freeman Spur Village		
<b>Unit Code:</b>	100/045/32	<b>County:</b>	Williamson
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$392,610		
<b>Equalized Assessed Valuation:</b>	\$1,376,744		
<b>Population:</b>	264		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	3		
<b>Salaries Paid:</b>	\$49,802		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	<b>\$138,271</b>	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	<b>\$524</b>	\$52,950	\$839
Revenues During FY 22:	<b>\$131,986</b>	\$563,644	\$213,143
Expenditures During FY 22:	<b>\$75,221</b>	\$457,110	\$153,944
Per Capita Revenues:	<b>\$500</b>	\$103,095	\$569
Per Capita Expenditures:	<b>\$285</b>	\$81,863	\$420
Revenues over/under Expenditures:	<b>\$56,765</b>	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	<b>208.77%</b>	355.12%	224.46%
Ending Fund Balance for FY 22:	<b>\$157,039</b>	\$749,617	\$343,316
Per Capita Ending Fund Balance:	<b>\$595</b>	\$66,251	\$1,001

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$57,231</b>	\$253,935	\$72,003
Total Unrestricted Net Assets:	<b>\$99,808</b>	\$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:	<b>\$244,217</b>	\$554,073	\$33,399
Per Capita Debt:	<b>\$925</b>	\$70,776	\$97
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	<b>\$705,427</b>	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	<b>\$2,672</b>	\$124,305	\$1,284
Revenues During FY 22:	<b>\$151,380</b>	\$345,491	\$112,306
Expenditures During FY 22:	<b>\$192,203</b>	\$319,535	\$116,797
Per Capita Revenues:	<b>\$573</b>	\$19,154	\$321
Per Capita Expenses:	<b>\$728</b>	\$17,518	\$320
Operating Income (loss):	<b>(\$40,823)</b>	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	<b>365.55%</b>	411.24%	347.81%
Ending Retained Earnings for FY 22:	<b>\$702,601</b>	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	<b>\$2,661</b>	\$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

<b>Unit Name:</b>	Freeport City		
<b>Unit Code:</b>	089/025/30	<b>County:</b>	Stephenson
<b>Fiscal Year End:</b>	12/31/2022		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$63,112,025		
<b>Equalized Assessed Valuation:</b>	\$228,980,053		
<b>Population:</b>	23,262		
<b>Employees:</b>			
	<b>Full Time:</b>	161	
	<b>Part Time:</b>	30	
	<b>Salaries Paid:</b>	\$11,095,257	

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:	<b>\$27,403,802</b>	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	<b>\$1,178</b>	\$1,022	\$737
Revenues During FY 22:	<b>\$37,240,519</b>	\$8,203,224	\$3,716,217
Expenditures During FY 22:	<b>\$29,599,140</b>	\$7,009,559	\$3,078,192
Per Capita Revenues:	<b>\$1,601</b>	\$1,174	\$952
Per Capita Expenditures:	<b>\$1,272</b>	\$967	\$782
Revenues over/under Expenditures:	<b>\$7,641,379</b>	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	<b>113.79%</b>	141.68%	116.64%
Ending Fund Balance for FY 22:	<b>\$33,681,277</b>	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	<b>\$1,448</b>	\$1,237	\$917
<b><u>Equity</u></b>	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$0</b>	\$17,366	\$0
Total Unreserved Funds:	<b>\$0</b>	\$13,093	\$0
<b><u>Net Assets</u></b>	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$11,160,670</b>	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	<b>(\$34,623,172)</b>	(\$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:	<b>\$96,395,987</b>	\$14,039,311	\$2,989,000
Per Capita Debt:	<b>\$4,144</b>	\$1,822	\$849
General Obligation Debt over EAV:	<b>31.11%</b>	1,726,398.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	<b>\$51,495,046</b>	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	<b>\$2,214</b>	\$1,999	\$1,575
Revenues During FY 22:	<b>\$16,738,423</b>	\$3,918,741	\$1,562,481
Expenditures During FY 22:	<b>\$12,423,121</b>	\$3,287,889	\$1,337,182
Per Capita Revenues:	<b>\$720</b>	\$648	\$456
Per Capita Expenses:	<b>\$534</b>	\$544	\$399
Operating Income (loss):	<b>\$4,315,302</b>	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	<b>468.33%</b>	442.09%	369.20%
Ending Retained Earnings for FY 22:	<b>\$58,181,137</b>	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	<b>\$2,501</b>	\$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

<b>Unit Name:</b>	Fulton City		
<b>Unit Code:</b>	098/030/30	<b>County:</b>	Whiteside
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$3,593,037		
<b>Equalized Assessed Valuation:</b>	\$54,828,884		
<b>Population:</b>	3,681		
<b>Employees:</b>			
<b>Full Time:</b>	20		
<b>Part Time:</b>	11		
<b>Salaries Paid:</b>	\$1,154,272		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$1,866,941	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$507	\$1,022	\$737
Revenues During FY 22:	\$3,227,322	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$2,231,808	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$877	\$1,174	\$952
Per Capita Expenditures:	\$606	\$967	\$782
Revenues over/under Expenditures:	\$995,514	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	131.24%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$2,928,980	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$796	\$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:	\$1,656,162	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	(\$525,683)	(\$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:	<b>\$5,452,085</b>	\$14,039,311	\$2,989,000
Per Capita Debt:	<b>\$1,481</b>	\$1,822	\$849
General Obligation Debt over EAV:	<b>4.71%</b>	1,726,398.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	<b>\$2,560,128</b>	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	<b>\$695</b>	\$1,999	\$1,575
Revenues During FY 22:	<b>\$1,566,949</b>	\$3,918,741	\$1,562,481
Expenditures During FY 22:	<b>\$1,388,862</b>	\$3,287,889	\$1,337,182
Per Capita Revenues:	<b>\$426</b>	\$648	\$456
Per Capita Expenses:	<b>\$377</b>	\$544	\$399
Operating Income (loss):	<b>\$178,087</b>	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	<b>197.16%</b>	442.09%	369.20%
Ending Retained Earnings for FY 22:	<b>\$2,738,215</b>	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	<b>\$744</b>	\$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

<b>Unit Name:</b>	Fults Village		
<b>Unit Code:</b>	067/015/32	<b>County:</b>	Monroe
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$17,170		
<b>Equalized Assessed Valuation:</b>	\$402,049		
<b>Population:</b>	26		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

Blended Component Units
Number Submitted = 1  Village

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$99,961	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$3,845	\$52,950	\$839
Revenues During FY 22:	\$11,706	\$563,644	\$213,143
Expenditures During FY 22:	\$17,168	\$457,110	\$153,944
Per Capita Revenues:	\$450	\$103,095	\$569
Per Capita Expenditures:	\$660	\$81,863	\$420
Revenues over/under Expenditures:	(\$5,462)	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	550.44%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$94,499	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$3,635	\$66,251	\$1,001

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$70,753	\$10,011	\$0
Total Unreserved Funds:	\$23,745	\$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:	<b>\$0</b>	\$554,073	\$33,399
Per Capita Debt:	<b>\$0</b>	\$70,776	\$97
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

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