

# 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>	Jacksonville City		
<b>Unit Code:</b>	069/025/30	<b>County:</b>	Morgan
<b>Fiscal Year End:</b>	12/31/2022		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$46,028,154		
<b>Equalized Assessed Valuation:</b>	\$256,597,364		
<b>Population:</b>	17,816		
<b>Employees:</b>			
<b>Full Time:</b>	268		
<b>Part Time:</b>	37		
<b>Salaries Paid:</b>	\$10,368,979		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$26,209,371	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$1,471	\$1,022	\$737
Revenues During FY 22:	\$23,258,850	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$19,182,730	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$1,306	\$1,174	\$952
Per Capita Expenditures:	\$1,077	\$967	\$782
Revenues over/under Expenditures:	\$4,076,120	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	140.86%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$27,020,575	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$1,517	\$1,237	\$917

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$8,888,837	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	(\$4,399,819)	(\$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>\$26,313,793</b>	\$14,039,311	\$2,989,000
Per Capita Debt:	<b>\$1,477</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>\$44,443,090</b>	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	<b>\$2,495</b>	\$1,999	\$1,575
Revenues During FY 22:	<b>\$10,016,612</b>	\$3,918,741	\$1,562,481
Expenditures During FY 22:	<b>\$9,553,308</b>	\$3,287,889	\$1,337,182
Per Capita Revenues:	<b>\$562</b>	\$648	\$456
Per Capita Expenses:	<b>\$536</b>	\$544	\$399
Operating Income (loss):	<b>\$463,304</b>	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	<b>473.72%</b>	442.09%	369.20%
Ending Retained Earnings for FY 22:	<b>\$45,255,970</b>	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	<b>\$2,540</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>	Jeffersonville Village		
<b>Unit Code:</b>	096/025/32	<b>County:</b>	Wayne
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$663,200		
<b>Equalized Assessed Valuation:</b>	\$1,321,192		
<b>Population:</b>	352		
<b>Employees:</b>			
<b>Full Time:</b>	4		
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$89,908		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$92,323	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$262	\$52,950	\$839
Revenues During FY 22:	\$164,406	\$563,644	\$213,143
Expenditures During FY 22:	\$107,478	\$457,110	\$153,944
Per Capita Revenues:	\$467	\$103,095	\$569
Per Capita Expenditures:	\$305	\$81,863	\$420
Revenues over/under Expenditures:	\$56,928	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	138.87%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$149,251	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$424	\$66,251	\$1,001

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$31,138	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$124,562	\$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>\$102,000</b>	\$554,073	\$33,399
Per Capita Debt:	<b>\$290</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>\$793,754</b>	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	<b>\$2,255</b>	\$124,305	\$1,284
Revenues During FY 22:	<b>\$229,882</b>	\$345,491	\$112,306
Expenditures During FY 22:	<b>\$250,466</b>	\$319,535	\$116,797
Per Capita Revenues:	<b>\$653</b>	\$19,154	\$321
Per Capita Expenses:	<b>\$712</b>	\$17,518	\$320
Operating Income (loss):	<b>(\$20,584)</b>	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	<b>308.69%</b>	411.24%	347.81%
Ending Retained Earnings for FY 22:	<b>\$773,170</b>	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	<b>\$2,197</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>	Jeisyville Village		
<b>Unit Code:</b>	011/025/32	<b>County:</b>	Christian
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$102,700		
<b>Equalized Assessed Valuation:</b>	\$483,013		
<b>Population:</b>	107		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	9		
<b>Salaries Paid:</b>	\$9,108		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$104,032	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$972	\$52,950	\$839
Revenues During FY 22:	\$45,938	\$563,644	\$213,143
Expenditures During FY 22:	\$35,346	\$457,110	\$153,944
Per Capita Revenues:	\$429	\$103,095	\$569
Per Capita Expenditures:	\$330	\$81,863	\$420
Revenues over/under Expenditures:	\$10,592	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	324.29%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$114,624	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,071	\$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:	\$47,657	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$66,967	\$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>\$76,964</b>	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	<b>\$719</b>	\$124,305	\$1,284
Revenues During FY 22:	<b>\$36,275</b>	\$345,491	\$112,306
Expenditures During FY 22:	<b>\$34,166</b>	\$319,535	\$116,797
Per Capita Revenues:	<b>\$339</b>	\$19,154	\$321
Per Capita Expenses:	<b>\$319</b>	\$17,518	\$320
Operating Income (loss):	<b>\$2,109</b>	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	<b>231.44%</b>	411.24%	347.81%
Ending Retained Earnings for FY 22:	<b>\$79,073</b>	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	<b>\$739</b>	\$126,224	\$1,312

# FISCAL YEAR 2022



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ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1000 and 25,000**

#### Local Government Profile

<b>Unit Name:</b>	Jerome Village		
<b>Unit Code:</b>	083/060/32	<b>County:</b>	Sangamon
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Combination		
<b>Appropriation or Budget:</b>	\$1,901,681		
<b>Equalized Assessed Valuation:</b>	\$30,783,432		
<b>Population:</b>	1,692		
<b>Employees:</b>			
<b>Full Time:</b>	6		
<b>Part Time:</b>	17		
<b>Salaries Paid:</b>	\$290,875		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$911,541	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$539	\$1,022	\$737
Revenues During FY 22:	\$1,445,391	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$653,857	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$854	\$1,174	\$952
Per Capita Expenditures:	\$386	\$967	\$782
Revenues over/under Expenditures:	\$791,534	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	260.47%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$1,703,075	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$1,007	\$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:	\$233,982	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$1,469,093	(\$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>\$131,583</b>	\$14,039,311	\$2,989,000
Per Capita Debt:	<b>\$78</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>\$478,760</b>	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	<b>\$283</b>	\$1,999	\$1,575
Revenues During FY 22:	<b>\$535,391</b>	\$3,918,741	\$1,562,481
Expenditures During FY 22:	<b>\$590,215</b>	\$3,287,889	\$1,337,182
Per Capita Revenues:	<b>\$316</b>	\$648	\$456
Per Capita Expenses:	<b>\$349</b>	\$544	\$399
Operating Income (loss):	<b>(\$54,824)</b>	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	<b>71.83%</b>	442.09%	369.20%
Ending Retained Earnings for FY 22:	<b>\$423,936</b>	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	<b>\$251</b>	\$2,099	\$1,661

# FISCAL YEAR 2022



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ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1000 and 25,000**

#### Local Government Profile

<b>Unit Name:</b>	Jerseyville City		
<b>Unit Code:</b>	042/030/30	<b>County:</b>	Jersey
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$17,903,584		
<b>Equalized Assessed Valuation:</b>	\$124,109,351		
<b>Population:</b>	8,289		
<b>Employees:</b>			
	<b>Full Time:</b>	48	
	<b>Part Time:</b>	98	
	<b>Salaries Paid:</b>	\$3,652,592	

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>\$29,147,442</b>	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	<b>\$3,516</b>	\$1,022	\$737
Revenues During FY 22:	<b>\$8,806,054</b>	\$8,203,224	\$3,716,217
Expenditures During FY 22:	<b>\$10,624,109</b>	\$7,009,559	\$3,078,192
Per Capita Revenues:	<b>\$1,062</b>	\$1,174	\$952
Per Capita Expenditures:	<b>\$1,282</b>	\$967	\$782
Revenues over/under Expenditures:	<b>(\$1,818,055)</b>	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	<b>269.35%</b>	141.68%	116.64%
Ending Fund Balance for FY 22:	<b>\$28,615,667</b>	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	<b>\$3,452</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>\$3,384,070</b>	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	<b>\$25,231,597</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>\$1,316,575</b>	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	<b>\$159</b>	\$1,999	\$1,575
Revenues During FY 22:	<b>\$2,715</b>	\$3,918,741	\$1,562,481
Expenditures During FY 22:	<b>\$30,005</b>	\$3,287,889	\$1,337,182
Per Capita Revenues:	<b>\$0</b>	\$648	\$456
Per Capita Expenses:	<b>\$4</b>	\$544	\$399
Operating Income (loss):	<b>(\$27,290)</b>	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	<b>10.01%</b>	442.09%	369.20%
Ending Retained Earnings for FY 22:	<b>\$3,005</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>	Jewett Village		
<b>Unit Code:</b>	018/015/32	<b>County:</b>	Cumberland
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,027,300		
<b>Equalized Assessed Valuation:</b>	\$1,475,108		
<b>Population:</b>	198		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	4	
	<b>Salaries Paid:</b>	\$16,230	

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>\$133,932</b>	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	<b>\$676</b>	\$52,950	\$839
Revenues During FY 22:	<b>\$84,861</b>	\$563,644	\$213,143
Expenditures During FY 22:	<b>\$43,107</b>	\$457,110	\$153,944
Per Capita Revenues:	<b>\$429</b>	\$103,095	\$569
Per Capita Expenditures:	<b>\$218</b>	\$81,863	\$420
Revenues over/under Expenditures:	<b>\$41,754</b>	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	<b>407.56%</b>	355.12%	224.46%
Ending Fund Balance for FY 22:	<b>\$175,686</b>	\$749,617	\$343,316
Per Capita Ending Fund Balance:	<b>\$887</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>\$71,954</b>	\$253,935	\$72,003
Total Unrestricted Net Assets:	<b>\$106,914</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>\$425,981</b>	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	<b>\$2,151</b>	\$124,305	\$1,284
Revenues During FY 22:	<b>\$43,577</b>	\$345,491	\$112,306
Expenditures During FY 22:	<b>\$52,682</b>	\$319,535	\$116,797
Per Capita Revenues:	<b>\$220</b>	\$19,154	\$321
Per Capita Expenses:	<b>\$266</b>	\$17,518	\$320
Operating Income (loss):	<b>(\$9,105)</b>	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	<b>791.31%</b>	411.24%	347.81%
Ending Retained Earnings for FY 22:	<b>\$416,876</b>	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	<b>\$2,105</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>	Johnsburg Village		
<b>Unit Code:</b>	063/105/32	<b>County:</b>	Mchenry
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$10,684,404		
<b>Equalized Assessed Valuation:</b>	\$246,343,172		
<b>Population:</b>	6,384		
<b>Employees:</b>			
<b>Full Time:</b>	23		
<b>Part Time:</b>	16		
<b>Salaries Paid:</b>	\$1,866,426		

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>\$1,309,870</b>	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	<b>\$205</b>	\$1,022	\$737
Revenues During FY 22:	<b>\$5,981,090</b>	\$8,203,224	\$3,716,217
Expenditures During FY 22:	<b>\$4,921,492</b>	\$7,009,559	\$3,078,192
Per Capita Revenues:	<b>\$937</b>	\$1,174	\$952
Per Capita Expenditures:	<b>\$771</b>	\$967	\$782
Revenues over/under Expenditures:	<b>\$1,059,598</b>	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	<b>37.43%</b>	141.68%	116.64%
Ending Fund Balance for FY 22:	<b>\$1,842,352</b>	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	<b>\$289</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>\$1,641,925</b>	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	<b>(\$3,162,948)</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>\$8,820,000</b>	\$14,039,311	\$2,989,000
Per Capita Debt:	<b>\$1,382</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>\$7,019,281</b>	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	<b>\$1,100</b>	\$1,999	\$1,575
Revenues During FY 22:	<b>\$400,595</b>	\$3,918,741	\$1,562,481
Expenditures During FY 22:	<b>\$960,625</b>	\$3,287,889	\$1,337,182
Per Capita Revenues:	<b>\$63</b>	\$648	\$456
Per Capita Expenses:	<b>\$150</b>	\$544	\$399
Operating Income (loss):	<b>(\$560,030)</b>	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	<b>700.87%</b>	442.09%	369.20%
Ending Retained Earnings for FY 22:	<b>\$6,732,777</b>	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	<b>\$1,055</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>	Johnsonville Village		
<b>Unit Code:</b>	096/030/32	<b>County:</b>	Wayne
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$44,500		
<b>Equalized Assessed Valuation:</b>	\$329,219		
<b>Population:</b>	78		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	9		
<b>Salaries Paid:</b>	\$3,915		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$90,715	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$1,163	\$52,950	\$839
Revenues During FY 22:	\$23,771	\$563,644	\$213,143
Expenditures During FY 22:	\$17,604	\$457,110	\$153,944
Per Capita Revenues:	\$305	\$103,095	\$569
Per Capita Expenditures:	\$226	\$81,863	\$420
Revenues over/under Expenditures:	\$6,167	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	550.34%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$96,882	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,242	\$66,251	\$1,001

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$96,882	\$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>	Johnston City City		
<b>Unit Code:</b>	100/060/30	<b>County:</b>	Williamson
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$8,692,000		
<b>Equalized Assessed Valuation:</b>	\$17,658,777		
<b>Population:</b>	3,349		
<b>Employees:</b>			
<b>Full Time:</b>	24		
<b>Part Time:</b>	12		
<b>Salaries Paid:</b>	\$1,102,648		

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$3,863,612	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$1,154	\$1,022	\$737
Revenues During FY 22:	\$4,103,707	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$3,341,432	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$1,225	\$1,174	\$952
Per Capita Expenditures:	\$998	\$967	\$782
Revenues over/under Expenditures:	\$762,275	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	138.44%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$4,625,887	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$1,381	\$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:	\$1,667,199	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$3,279,656	(\$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>\$1,087,340</b>	\$14,039,311	\$2,989,000
Per Capita Debt:	<b>\$325</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>\$7,979,488</b>	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	<b>\$2,383</b>	\$1,999	\$1,575
Revenues During FY 22:	<b>\$1,235,136</b>	\$3,918,741	\$1,562,481
Expenditures During FY 22:	<b>\$1,705,510</b>	\$3,287,889	\$1,337,182
Per Capita Revenues:	<b>\$369</b>	\$648	\$456
Per Capita Expenses:	<b>\$509</b>	\$544	\$399
Operating Income (loss):	<b>(\$470,374)</b>	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	<b>440.29%</b>	442.09%	369.20%
Ending Retained Earnings for FY 22:	<b>\$7,509,114</b>	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	<b>\$2,242</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>	Jonesboro City		
<b>Unit Code:</b>	091/030/30	<b>County:</b>	Union
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,974,550		
<b>Equalized Assessed Valuation:</b>	\$16,227,348		
<b>Population:</b>	1,711		
<b>Employees:</b>			
<b>Full Time:</b>	18		
<b>Part Time:</b>	36		
<b>Salaries Paid:</b>	\$629,271		

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>\$1,485,905</b>	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	<b>\$868</b>	\$1,022	\$737
Revenues During FY 22:	<b>\$1,099,791</b>	\$8,203,224	\$3,716,217
Expenditures During FY 22:	<b>\$880,355</b>	\$7,009,559	\$3,078,192
Per Capita Revenues:	<b>\$643</b>	\$1,174	\$952
Per Capita Expenditures:	<b>\$515</b>	\$967	\$782
Revenues over/under Expenditures:	<b>\$219,436</b>	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	<b>193.71%</b>	141.68%	116.64%
Ending Fund Balance for FY 22:	<b>\$1,705,341</b>	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	<b>\$997</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>\$574,414</b>	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	<b>\$332,386</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>\$3,112,874</b>	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	<b>\$1,819</b>	\$1,999	\$1,575
Revenues During FY 22:	<b>\$996,646</b>	\$3,918,741	\$1,562,481
Expenditures During FY 22:	<b>\$1,085,267</b>	\$3,287,889	\$1,337,182
Per Capita Revenues:	<b>\$582</b>	\$648	\$456
Per Capita Expenses:	<b>\$634</b>	\$544	\$399
Operating Income (loss):	<b>(\$88,621)</b>	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	<b>278.66%</b>	442.09%	369.20%
Ending Retained Earnings for FY 22:	<b>\$3,024,253</b>	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	<b>\$1,768</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>	Joppa Village		
<b>Unit Code:</b>	061/015/32	<b>County:</b>	Massac
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$222,242		
<b>Equalized Assessed Valuation:</b>	\$261,281		
<b>Population:</b>	274		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	1		
<b>Salaries Paid:</b>	\$58,435		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$352,516	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$1,287	\$52,950	\$839
Revenues During FY 22:	\$211,476	\$563,644	\$213,143
Expenditures During FY 22:	\$135,959	\$457,110	\$153,944
Per Capita Revenues:	\$772	\$103,095	\$569
Per Capita Expenditures:	\$496	\$81,863	\$420
Revenues over/under Expenditures:	\$75,517	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	314.83%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$428,033	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,562	\$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:	\$226,691	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$201,342	\$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>\$321,406</b>	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	<b>\$1,173</b>	\$124,305	\$1,284
Revenues During FY 22:	<b>\$70,665</b>	\$345,491	\$112,306
Expenditures During FY 22:	<b>\$59,432</b>	\$319,535	\$116,797
Per Capita Revenues:	<b>\$258</b>	\$19,154	\$321
Per Capita Expenses:	<b>\$217</b>	\$17,518	\$320
Operating Income (loss):	<b>\$11,233</b>	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	<b>559.70%</b>	411.24%	347.81%
Ending Retained Earnings for FY 22:	<b>\$332,639</b>	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	<b>\$1,214</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>	Joy Village		
<b>Unit Code:</b>	066/015/32	<b>County:</b>	Mercer
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$4,273,064		
<b>Equalized Assessed Valuation:</b>	\$3,361,642		
<b>Population:</b>	417		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	5		
<b>Salaries Paid:</b>	\$75,065		

#### 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:	\$253,759	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$609	\$52,950	\$839
Revenues During FY 22:	\$263,169	\$563,644	\$213,143
Expenditures During FY 22:	\$219,794	\$457,110	\$153,944
Per Capita Revenues:	\$631	\$103,095	\$569
Per Capita Expenditures:	\$527	\$81,863	\$420
Revenues over/under Expenditures:	\$43,375	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	122.06%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$268,286	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$643	\$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:	\$48,607	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$219,679	\$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>\$1,730,000</b>	\$554,073	\$33,399
Per Capita Debt:	<b>\$4,149</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>\$3,085,957</b>	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	<b>\$7,400</b>	\$124,305	\$1,284
Revenues During FY 22:	<b>\$1,436,166</b>	\$345,491	\$112,306
Expenditures During FY 22:	<b>\$223,339</b>	\$319,535	\$116,797
Per Capita Revenues:	<b>\$3,444</b>	\$19,154	\$321
Per Capita Expenses:	<b>\$536</b>	\$17,518	\$320
Operating Income (loss):	<b>\$1,212,827</b>	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	<b>1,937.70%</b>	411.24%	347.81%
Ending Retained Earnings for FY 22:	<b>\$4,327,632</b>	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	<b>\$10,378</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>	Junction Village		
<b>Unit Code:</b>	030/015/32	<b>County:</b>	Gallatin
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$98,000		
<b>Equalized Assessed Valuation:</b>	\$269,704		
<b>Population:</b>	56		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	8		
<b>Salaries Paid:</b>	\$3,264		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$170,031	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$3,036	\$52,950	\$839
Revenues During FY 22:	\$38,463	\$563,644	\$213,143
Expenditures During FY 22:	\$13,617	\$457,110	\$153,944
Per Capita Revenues:	\$687	\$103,095	\$569
Per Capita Expenditures:	\$243	\$81,863	\$420
Revenues over/under Expenditures:	\$24,846	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	1,418.58%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$193,168	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$3,449	\$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:	\$29,701	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$145,265	\$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>	Junction City Village		
<b>Unit Code:</b>	058/030/32	<b>County:</b>	Marion
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$432,750		
<b>Equalized Assessed Valuation:</b>	\$1,655,616		
<b>Population:</b>	528		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	16	
	<b>Salaries Paid:</b>	\$40,915	

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$177,162	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$336	\$52,950	\$839
Revenues During FY 22:	\$231,010	\$563,644	\$213,143
Expenditures During FY 22:	\$187,936	\$457,110	\$153,944
Per Capita Revenues:	\$438	\$103,095	\$569
Per Capita Expenditures:	\$356	\$81,863	\$420
Revenues over/under Expenditures:	\$43,074	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	115.28%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$216,648	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$410	\$66,251	\$1,001

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$64,719	\$10,011	\$0
Total Unreserved Funds:	\$151,929	\$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>\$10,586</b>	\$554,073	\$33,399
Per Capita Debt:	<b>\$20</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>\$815,971</b>	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	<b>\$1,545</b>	\$124,305	\$1,284
Revenues During FY 22:	<b>\$208,670</b>	\$345,491	\$112,306
Expenditures During FY 22:	<b>\$222,596</b>	\$319,535	\$116,797
Per Capita Revenues:	<b>\$395</b>	\$19,154	\$321
Per Capita Expenses:	<b>\$422</b>	\$17,518	\$320
Operating Income (loss):	<b>(\$13,926)</b>	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	<b>360.31%</b>	411.24%	347.81%
Ending Retained Earnings for FY 22:	<b>\$802,045</b>	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	<b>\$1,519</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>	Kampsville Village		
<b>Unit Code:</b>	007/030/32	<b>County:</b>	Calhoun
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$335,000		
<b>Equalized Assessed Valuation:</b>	\$2,440,133		
<b>Population:</b>	309		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	7		
<b>Salaries Paid:</b>	\$14,299		

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$204,080	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$660	\$52,950	\$839
Revenues During FY 22:	\$201,260	\$563,644	\$213,143
Expenditures During FY 22:	\$238,407	\$457,110	\$153,944
Per Capita Revenues:	\$651	\$103,095	\$569
Per Capita Expenditures:	\$772	\$81,863	\$420
Revenues over/under Expenditures:	(\$37,147)	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	93.98%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$224,048	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$725	\$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:	\$132,691	\$253,935	\$72,003
Total Unrestricted Net Assets:	(\$9,283)	\$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>\$171,904</b>	\$554,073	\$33,399
Per Capita Debt:	<b>\$556</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>\$282,133</b>	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	<b>\$913</b>	\$124,305	\$1,284
Revenues During FY 22:	<b>\$96,823</b>	\$345,491	\$112,306
Expenditures During FY 22:	<b>\$92,614</b>	\$319,535	\$116,797
Per Capita Revenues:	<b>\$313</b>	\$19,154	\$321
Per Capita Expenses:	<b>\$300</b>	\$17,518	\$320
Operating Income (loss):	<b>\$4,209</b>	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	<b>309.18%</b>	411.24%	347.81%
Ending Retained Earnings for FY 22:	<b>\$286,342</b>	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	<b>\$927</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>	Kane Village		
<b>Unit Code:</b>	031/030/32	<b>County:</b>	Greene
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,102,350		
<b>Equalized Assessed Valuation:</b>	\$1,964,916		
<b>Population:</b>	1,500		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	12		
<b>Salaries Paid:</b>	\$34,001		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$224,408	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$150	\$1,022	\$737
Revenues During FY 22:	\$165,208	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$72,653	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$110	\$1,174	\$952
Per Capita Expenditures:	\$48	\$967	\$782
Revenues over/under Expenditures:	\$92,555	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	472.33%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$343,162	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$229	\$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:	\$73,647	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$269,515	(\$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>\$2,333,443</b>	\$14,039,311	\$2,989,000
Per Capita Debt:	<b>\$1,556</b>	\$1,822	\$849
General Obligation Debt over EAV:	<b>23.92%</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>\$3,710,489</b>	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	<b>\$2,474</b>	\$1,999	\$1,575
Revenues During FY 22:	<b>\$738,310</b>	\$3,918,741	\$1,562,481
Expenditures During FY 22:	<b>\$381,636</b>	\$3,287,889	\$1,337,182
Per Capita Revenues:	<b>\$492</b>	\$648	\$456
Per Capita Expenses:	<b>\$254</b>	\$544	\$399
Operating Income (loss):	<b>\$356,674</b>	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	<b>1,058.85%</b>	442.09%	369.20%
Ending Retained Earnings for FY 22:	<b>\$4,040,964</b>	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	<b>\$2,694</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>	Kaneville Village		
<b>Unit Code:</b>	045/110/32	<b>County:</b>	Kane
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$499,367		
<b>Equalized Assessed Valuation:</b>	\$11,445,991		
<b>Population:</b>	490		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	10		
<b>Salaries Paid:</b>	\$13,663		

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>\$371,228</b>	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	<b>\$758</b>	\$52,950	\$839
Revenues During FY 22:	<b>\$194,898</b>	\$563,644	\$213,143
Expenditures During FY 22:	<b>\$225,042</b>	\$457,110	\$153,944
Per Capita Revenues:	<b>\$398</b>	\$103,095	\$569
Per Capita Expenditures:	<b>\$459</b>	\$81,863	\$420
Revenues over/under Expenditures:	<b>(\$30,144)</b>	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	<b>151.56%</b>	355.12%	224.46%
Ending Fund Balance for FY 22:	<b>\$341,084</b>	\$749,617	\$343,316
Per Capita Ending Fund Balance:	<b>\$696</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>\$342,541</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 Less Than 1,000**

#### Local Government Profile

<b>Unit Name:</b>	Kangley Village		
<b>Unit Code:</b>	050/030/32	<b>County:</b>	Lasalle
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$172,000		
<b>Equalized Assessed Valuation:</b>	\$20,667,960		
<b>Population:</b>	235		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	9		
<b>Salaries Paid:</b>	\$15,255		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$178,591	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$760	\$52,950	\$839
Revenues During FY 22:	\$122,262	\$563,644	\$213,143
Expenditures During FY 22:	\$135,106	\$457,110	\$153,944
Per Capita Revenues:	\$520	\$103,095	\$569
Per Capita Expenditures:	\$575	\$81,863	\$420
Revenues over/under Expenditures:	(\$12,844)	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	122.68%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$165,747	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$705	\$66,251	\$1,001

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$73,355	\$10,011	\$0
Total Unreserved Funds:	\$92,392	\$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>	Kankakee City		
<b>Unit Code:</b>	046/060/30	<b>County:</b>	Kankakee
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$55,036,013		
<b>Equalized Assessed Valuation:</b>	\$263,511,878		
<b>Population:</b>	23,602		
<b>Employees:</b>			
<b>Full Time:</b>	228		
<b>Part Time:</b>	30		
<b>Salaries Paid:</b>	\$17,123,459		

Blended Component Units
Number Submitted = 2
Community Development Agency
Environmental Services Utility

#### Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	<b>\$13,964,332</b>	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	<b>\$592</b>	\$1,022	\$737
Revenues During FY 22:	<b>\$41,395,026</b>	\$8,203,224	\$3,716,217
Expenditures During FY 22:	<b>\$33,209,286</b>	\$7,009,559	\$3,078,192
Per Capita Revenues:	<b>\$1,754</b>	\$1,174	\$952
Per Capita Expenditures:	<b>\$1,407</b>	\$967	\$782
Revenues over/under Expenditures:	<b>\$8,185,740</b>	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	<b>64.67%</b>	141.68%	116.64%
Ending Fund Balance for FY 22:	<b>\$21,476,164</b>	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	<b>\$910</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>\$14,530,856</b>	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	<b>(\$139,572,013)</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>\$182,843,314</b>	\$14,039,311	\$2,989,000
Per Capita Debt:	<b>\$7,747</b>	\$1,822	\$849
General Obligation Debt over EAV:	<b>12.15%</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>\$22,886,302</b>	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	<b>\$970</b>	\$1,999	\$1,575
Revenues During FY 22:	<b>\$22,510,758</b>	\$3,918,741	\$1,562,481
Expenditures During FY 22:	<b>\$17,918,087</b>	\$3,287,889	\$1,337,182
Per Capita Revenues:	<b>\$954</b>	\$648	\$456
Per Capita Expenses:	<b>\$759</b>	\$544	\$399
Operating Income (loss):	<b>\$4,592,671</b>	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	<b>152.46%</b>	442.09%	369.20%
Ending Retained Earnings for FY 22:	<b>\$27,317,158</b>	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	<b>\$1,157</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>	Kansas Village		
<b>Unit Code:</b>	023/025/32	<b>County:</b>	Edgar
<b>Fiscal Year End:</b>	3/31/2022		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$966,400		
<b>Equalized Assessed Valuation:</b>	\$4,563,160		
<b>Population:</b>	670		
<b>Employees:</b>			
<b>Full Time:</b>	4		
<b>Part Time:</b>	7		
<b>Salaries Paid:</b>	\$162,043		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$445,417	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$665	\$52,950	\$839
Revenues During FY 22:	\$317,616	\$563,644	\$213,143
Expenditures During FY 22:	\$253,951	\$457,110	\$153,944
Per Capita Revenues:	\$474	\$103,095	\$569
Per Capita Expenditures:	\$379	\$81,863	\$420
Revenues over/under Expenditures:	\$63,665	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	200.46%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$509,082	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$760	\$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:	\$143,774	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$365,307	\$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>\$528,692</b>	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	<b>\$789</b>	\$124,305	\$1,284
Revenues During FY 22:	<b>\$188,170</b>	\$345,491	\$112,306
Expenditures During FY 22:	<b>\$180,730</b>	\$319,535	\$116,797
Per Capita Revenues:	<b>\$281</b>	\$19,154	\$321
Per Capita Expenses:	<b>\$270</b>	\$17,518	\$320
Operating Income (loss):	<b>\$7,440</b>	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	<b>296.65%</b>	411.24%	347.81%
Ending Retained Earnings for FY 22:	<b>\$536,132</b>	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	<b>\$800</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>	Kappa Village											
<b>Unit Code:</b>	102/040/32	<b>County:</b>	Woodford									
<b>Fiscal Year End:</b>	4/30/2022											
<b>Accounting Method:</b>	Cash											
<b>Appropriation or Budget:</b>	\$89,772											
<b>Equalized Assessed Valuation:</b>	\$4,514,835											
<b>Population:</b>	230											
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="2" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="2" style="border: 1px solid black; padding: 2px;">10</td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="2" style="border: 1px solid black; padding: 2px;">\$18,833</td> </tr> </table>			<b>Full Time:</b>			<b>Part Time:</b>	10		<b>Salaries Paid:</b>	\$18,833	
<b>Full Time:</b>												
<b>Part Time:</b>	10											
<b>Salaries Paid:</b>	\$18,833											

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$194,509	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$846	\$52,950	\$839
Revenues During FY 22:	\$111,311	\$563,644	\$213,143
Expenditures During FY 22:	\$56,188	\$457,110	\$153,944
Per Capita Revenues:	\$484	\$103,095	\$569
Per Capita Expenditures:	\$244	\$81,863	\$420
Revenues over/under Expenditures:	\$55,123	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	444.28%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$249,632	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,085	\$66,251	\$1,001

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$61,750	\$10,011	\$0
Total Unreserved Funds:	\$187,882	\$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>	Karnak Village		
<b>Unit Code:</b>	077/010/32	<b>County:</b>	Pulaski
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$619,749		
<b>Equalized Assessed Valuation:</b>	\$1,754,891		
<b>Population:</b>	409		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	1		
<b>Salaries Paid:</b>	\$112,425		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$117,552	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$287	\$52,950	\$839
Revenues During FY 22:	\$291,430	\$563,644	\$213,143
Expenditures During FY 22:	\$250,941	\$457,110	\$153,944
Per Capita Revenues:	\$713	\$103,095	\$569
Per Capita Expenditures:	\$614	\$81,863	\$420
Revenues over/under Expenditures:	\$40,489	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	49.13%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$123,299	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$301	\$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:	\$69,757	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$53,542	\$167,739	\$177,205

# FISCAL YEAR 2022



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	<b>\$90,767</b>	\$554,073	\$33,399
Per Capita Debt:	<b>\$222</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>\$694,163</b>	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	<b>\$1,697</b>	\$124,305	\$1,284
Revenues During FY 22:	<b>\$336,736</b>	\$345,491	\$112,306
Expenditures During FY 22:	<b>\$386,911</b>	\$319,535	\$116,797
Per Capita Revenues:	<b>\$823</b>	\$19,154	\$321
Per Capita Expenses:	<b>\$946</b>	\$17,518	\$320
Operating Income (loss):	<b>(\$50,175)</b>	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	<b>175.42%</b>	411.24%	347.81%
Ending Retained Earnings for FY 22:	<b>\$678,730</b>	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	<b>\$1,659</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>	Kaskaskia Village		
<b>Unit Code:</b>	079/035/32	<b>County:</b>	Randolph
<b>Fiscal Year End:</b>	12/31/2022		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$2,085		
<b>Equalized Assessed Valuation:</b>	\$		
<b>Population:</b>	21		
<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:	\$21,491	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$1,023	\$52,950	\$839
Revenues During FY 22:	\$6,529	\$563,644	\$213,143
Expenditures During FY 22:	\$2,085	\$457,110	\$153,944
Per Capita Revenues:	\$311	\$103,095	\$569
Per Capita Expenditures:	\$99	\$81,863	\$420
Revenues over/under Expenditures:	\$4,444	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	1,243.88%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$25,935	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,235	\$66,251	\$1,001

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,011	\$0
Total Unreserved Funds:	\$25,935	\$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>	Keenes Village		
<b>Unit Code:</b>	096/035/32	<b>County:</b>	Wayne
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$55,600		
<b>Equalized Assessed Valuation:</b>	\$342,944		
<b>Population:</b>	50		
<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:	\$63,881	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$1,278	\$52,950	\$839
Revenues During FY 22:	\$20,225	\$563,644	\$213,143
Expenditures During FY 22:	\$20,643	\$457,110	\$153,944
Per Capita Revenues:	\$405	\$103,095	\$569
Per Capita Expenditures:	\$413	\$81,863	\$420
Revenues over/under Expenditures:	(\$418)	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	303.01%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$62,551	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,251	\$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:	\$28,454	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$24,016	\$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>\$14,000</b>	\$554,073	\$33,399
Per Capita Debt:	<b>\$280</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>\$40,536</b>	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	<b>\$811</b>	\$124,305	\$1,284
Revenues During FY 22:	<b>\$15,248</b>	\$345,491	\$112,306
Expenditures During FY 22:	<b>\$34,956</b>	\$319,535	\$116,797
Per Capita Revenues:	<b>\$305</b>	\$19,154	\$321
Per Capita Expenses:	<b>\$699</b>	\$17,518	\$320
Operating Income (loss):	<b>(\$19,708)</b>	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	<b>59.58%</b>	411.24%	347.81%
Ending Retained Earnings for FY 22:	<b>\$20,828</b>	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	<b>\$417</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>	Keensburg Village		
<b>Unit Code:</b>	093/020/32	<b>County:</b>	Wabash
<b>Fiscal Year End:</b>	6/30/2022		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$161,102		
<b>Equalized Assessed Valuation:</b>	\$1,890,970		
<b>Population:</b>	82		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	4		
<b>Salaries Paid:</b>	\$23,763		

#### 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>\$76,553</b>	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	<b>\$934</b>	\$52,950	\$839
Revenues During FY 22:	<b>\$103,836</b>	\$563,644	\$213,143
Expenditures During FY 22:	<b>\$80,198</b>	\$457,110	\$153,944
Per Capita Revenues:	<b>\$1,266</b>	\$103,095	\$569
Per Capita Expenditures:	<b>\$978</b>	\$81,863	\$420
Revenues over/under Expenditures:	<b>\$23,638</b>	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	<b>130.66%</b>	355.12%	224.46%
Ending Fund Balance for FY 22:	<b>\$104,784</b>	\$749,617	\$343,316
Per Capita Ending Fund Balance:	<b>\$1,278</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>\$56,076</b>	\$253,935	\$72,003
Total Unrestricted Net Assets:	<b>\$48,708</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>\$165,913</b>	\$554,073	\$33,399
Per Capita Debt:	<b>\$2,023</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>\$424,344</b>	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	<b>\$5,175</b>	\$124,305	\$1,284
Revenues During FY 22:	<b>\$64,648</b>	\$345,491	\$112,306
Expenditures During FY 22:	<b>\$83,364</b>	\$319,535	\$116,797
Per Capita Revenues:	<b>\$788</b>	\$19,154	\$321
Per Capita Expenses:	<b>\$1,017</b>	\$17,518	\$320
Operating Income (loss):	<b>(\$18,716)</b>	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	<b>482.65%</b>	411.24%	347.81%
Ending Retained Earnings for FY 22:	<b>\$402,357</b>	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	<b>\$4,907</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>	Keithsburg City		
<b>Unit Code:</b>	066/020/30	<b>County:</b>	Mercer
<b>Fiscal Year End:</b>	6/30/2022		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$770,173		
<b>Equalized Assessed Valuation:</b>	\$4,635,930		
<b>Population:</b>	610		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	19		
<b>Salaries Paid:</b>	\$156,718		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$255,674	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$419	\$52,950	\$839
Revenues During FY 22:	\$541,026	\$563,644	\$213,143
Expenditures During FY 22:	\$537,278	\$457,110	\$153,944
Per Capita Revenues:	\$887	\$103,095	\$569
Per Capita Expenditures:	\$881	\$81,863	\$420
Revenues over/under Expenditures:	\$3,748	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	48.28%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$259,422	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$425	\$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:	\$100,046	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$162,202	\$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>\$1,110,384</b>	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	<b>\$1,820</b>	\$124,305	\$1,284
Revenues During FY 22:	<b>\$163,199</b>	\$345,491	\$112,306
Expenditures During FY 22:	<b>\$223,690</b>	\$319,535	\$116,797
Per Capita Revenues:	<b>\$268</b>	\$19,154	\$321
Per Capita Expenses:	<b>\$367</b>	\$17,518	\$320
Operating Income (loss):	<b>(\$60,491)</b>	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	<b>469.35%</b>	411.24%	347.81%
Ending Retained Earnings for FY 22:	<b>\$1,049,893</b>	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	<b>\$1,721</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>	Kell Village		
<b>Unit Code:</b>	058/035/32	<b>County:</b>	Marion
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$56,250		
<b>Equalized Assessed Valuation:</b>	\$1,137,967		
<b>Population:</b>	174		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	11		
<b>Salaries Paid:</b>	\$10,917		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$83,393	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$479	\$52,950	\$839
Revenues During FY 22:	\$76,515	\$563,644	\$213,143
Expenditures During FY 22:	\$0	\$457,110	\$153,944
Per Capita Revenues:	\$440	\$103,095	\$569
Per Capita Expenditures:	\$0	\$81,863	\$420
Revenues over/under Expenditures:	\$76,515	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	0.00%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$159,908	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$919	\$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>	Kempton Village		
<b>Unit Code:</b>	027/025/32	<b>County:</b>	Ford
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$254,355		
<b>Equalized Assessed Valuation:</b>	\$1,487,624		
<b>Population:</b>	176		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	12		
<b>Salaries Paid:</b>	\$19,023		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$239,887	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$1,363	\$52,950	\$839
Revenues During FY 22:	\$147,410	\$563,644	\$213,143
Expenditures During FY 22:	\$92,985	\$457,110	\$153,944
Per Capita Revenues:	\$838	\$103,095	\$569
Per Capita Expenditures:	\$528	\$81,863	\$420
Revenues over/under Expenditures:	\$54,425	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	319.34%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$296,937	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,687	\$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:	\$81,300	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$215,637	\$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>\$190,871</b>	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	<b>\$1,084</b>	\$124,305	\$1,284
Revenues During FY 22:	<b>\$61,440</b>	\$345,491	\$112,306
Expenditures During FY 22:	<b>\$58,105</b>	\$319,535	\$116,797
Per Capita Revenues:	<b>\$349</b>	\$19,154	\$321
Per Capita Expenses:	<b>\$330</b>	\$17,518	\$320
Operating Income (loss):	<b>\$3,335</b>	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	<b>329.72%</b>	411.24%	347.81%
Ending Retained Earnings for FY 22:	<b>\$191,581</b>	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	<b>\$1,089</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>	Kenilworth Village		
<b>Unit Code:</b>	016/290/32	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	12/31/2022		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$18,466,452		
<b>Equalized Assessed Valuation:</b>	\$295,688,597		
<b>Population:</b>	2,451		
<b>Employees:</b>			
<b>Full Time:</b>	16		
<b>Part Time:</b>	12		
<b>Salaries Paid:</b>	\$1,800,877		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$6,185,466	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$2,524	\$1,022	\$737
Revenues During FY 22:	\$6,022,091	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$4,724,991	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$2,457	\$1,174	\$952
Per Capita Expenditures:	\$1,928	\$967	\$782
Revenues over/under Expenditures:	\$1,297,100	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	148.17%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$7,001,221	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$2,856	\$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:	\$1,389,398	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	(\$1,251,130)	(\$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>\$26,774,754</b>	\$14,039,311	\$2,989,000
Per Capita Debt:	<b>\$10,924</b>	\$1,822	\$849
General Obligation Debt over EAV:	<b>4.65%</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>\$8,560,558</b>	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	<b>\$3,493</b>	\$1,999	\$1,575
Revenues During FY 22:	<b>\$1,066,214</b>	\$3,918,741	\$1,562,481
Expenditures During FY 22:	<b>\$1,091,685</b>	\$3,287,889	\$1,337,182
Per Capita Revenues:	<b>\$435</b>	\$648	\$456
Per Capita Expenses:	<b>\$445</b>	\$544	\$399
Operating Income (loss):	<b>(\$25,471)</b>	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	<b>1,061.36%</b>	442.09%	369.20%
Ending Retained Earnings for FY 22:	<b>\$11,586,761</b>	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	<b>\$4,727</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>	Kenney Village		
<b>Unit Code:</b>	020/025/32	<b>County:</b>	Dewitt
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$349,317		
<b>Equalized Assessed Valuation:</b>	\$3,825,203		
<b>Population:</b>	311		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	9		
<b>Salaries Paid:</b>	\$70,559		

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$229,082	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$737	\$52,950	\$839
Revenues During FY 22:	\$194,508	\$563,644	\$213,143
Expenditures During FY 22:	\$142,783	\$457,110	\$153,944
Per Capita Revenues:	\$625	\$103,095	\$569
Per Capita Expenditures:	\$459	\$81,863	\$420
Revenues over/under Expenditures:	\$51,725	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	191.02%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$272,741	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$877	\$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:	\$93,520	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$171,322	\$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>\$100,536</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>\$83,687</b>	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	<b>\$269</b>	\$124,305	\$1,284
Revenues During FY 22:	<b>\$69,455</b>	\$345,491	\$112,306
Expenditures During FY 22:	<b>\$76,764</b>	\$319,535	\$116,797
Per Capita Revenues:	<b>\$223</b>	\$19,154	\$321
Per Capita Expenses:	<b>\$247</b>	\$17,518	\$320
Operating Income (loss):	<b>(\$7,309)</b>	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	<b>110.00%</b>	411.24%	347.81%
Ending Retained Earnings for FY 22:	<b>\$84,444</b>	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	<b>\$272</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>	Kewanee City		
<b>Unit Code:</b>	037/070/30	<b>County:</b>	Henry
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$104,873,198		
<b>Equalized Assessed Valuation:</b>	\$93,673,069		
<b>Population:</b>	12,361		
<b>Employees:</b>			
<b>Full Time:</b>	76		
<b>Part Time:</b>	35		
<b>Salaries Paid:</b>	\$5,367,848		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$9,891,289	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$800	\$1,022	\$737
Revenues During FY 22:	\$12,900,246	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$10,165,540	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$1,044	\$1,174	\$952
Per Capita Expenditures:	\$822	\$967	\$782
Revenues over/under Expenditures:	\$2,734,706	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	122.48%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$12,451,070	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$1,007	\$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:	\$3,056,661	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$13,242,194	(\$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>\$7,268,530</b>	\$14,039,311	\$2,989,000
Per Capita Debt:	<b>\$588</b>	\$1,822	\$849
General Obligation Debt over EAV:	<b>1.98%</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>\$3,333,526</b>	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	<b>\$270</b>	\$1,999	\$1,575
Revenues During FY 22:	<b>\$5,206,788</b>	\$3,918,741	\$1,562,481
Expenditures During FY 22:	<b>\$5,188,384</b>	\$3,287,889	\$1,337,182
Per Capita Revenues:	<b>\$421</b>	\$648	\$456
Per Capita Expenses:	<b>\$420</b>	\$544	\$399
Operating Income (loss):	<b>\$18,404</b>	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	<b>56.67%</b>	442.09%	369.20%
Ending Retained Earnings for FY 22:	<b>\$2,940,466</b>	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	<b>\$238</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>	Keyesport Village		
<b>Unit Code:</b>	014/055/32	<b>County:</b>	Clinton
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$436,550		
<b>Equalized Assessed Valuation:</b>	\$3,695,997		
<b>Population:</b>	406		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	10		
<b>Salaries Paid:</b>	\$80,778		

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:	\$164,534	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$405	\$52,950	\$839
Revenues During FY 22:	\$263,994	\$563,644	\$213,143
Expenditures During FY 22:	\$237,986	\$457,110	\$153,944
Per Capita Revenues:	\$650	\$103,095	\$569
Per Capita Expenditures:	\$586	\$81,863	\$420
Revenues over/under Expenditures:	\$26,008	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	79.33%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$188,789	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$465	\$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:	\$85,058	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$103,731	\$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>\$191,605</b>	\$554,073	\$33,399
Per Capita Debt:	<b>\$472</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>\$588,470</b>	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	<b>\$1,449</b>	\$124,305	\$1,284
Revenues During FY 22:	<b>\$196,271</b>	\$345,491	\$112,306
Expenditures During FY 22:	<b>\$228,008</b>	\$319,535	\$116,797
Per Capita Revenues:	<b>\$483</b>	\$19,154	\$321
Per Capita Expenses:	<b>\$562</b>	\$17,518	\$320
Operating Income (loss):	<b>(\$31,737)</b>	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	<b>244.94%</b>	411.24%	347.81%
Ending Retained Earnings for FY 22:	<b>\$558,486</b>	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	<b>\$1,376</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>	<b>Kilbourne Village</b>		
<b>Unit Code:</b>	060/030/32	<b>County:</b>	Mason
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$202,500		
<b>Equalized Assessed Valuation:</b>	\$2,137,798		
<b>Population:</b>	264		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	7		
<b>Salaries Paid:</b>	\$28,338		

**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>\$617,350</b>	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	<b>\$2,338</b>	\$52,950	\$839
Revenues During FY 22:	<b>\$167,943</b>	\$563,644	\$213,143
Expenditures During FY 22:	<b>\$176,545</b>	\$457,110	\$153,944
Per Capita Revenues:	<b>\$636</b>	\$103,095	\$569
Per Capita Expenditures:	<b>\$669</b>	\$81,863	\$420
Revenues over/under Expenditures:	<b>(\$8,602)</b>	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	<b>344.81%</b>	355.12%	224.46%
Ending Fund Balance for FY 22:	<b>\$608,748</b>	\$749,617	\$343,316
Per Capita Ending Fund Balance:	<b>\$2,306</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>\$569,078</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>	Kildeer Village		
<b>Unit Code:</b>	049/075/32	<b>County:</b>	Lake
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$6,312,490		
<b>Equalized Assessed Valuation:</b>	\$334,028,381		
<b>Population:</b>	4,091		
<b>Employees:</b>			
<b>Full Time:</b>	13		
<b>Part Time:</b>	8		
<b>Salaries Paid:</b>	\$1,530,876		

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>\$5,929,583</b>	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	<b>\$1,449</b>	\$1,022	\$737
Revenues During FY 22:	<b>\$5,703,237</b>	\$8,203,224	\$3,716,217
Expenditures During FY 22:	<b>\$4,856,147</b>	\$7,009,559	\$3,078,192
Per Capita Revenues:	<b>\$1,394</b>	\$1,174	\$952
Per Capita Expenditures:	<b>\$1,187</b>	\$967	\$782
Revenues over/under Expenditures:	<b>\$847,090</b>	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	<b>133.37%</b>	141.68%	116.64%
Ending Fund Balance for FY 22:	<b>\$6,476,673</b>	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	<b>\$1,583</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>\$1,156,439</b>	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	<b>(\$97,197)</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>\$1,200,000</b>	\$14,039,311	\$2,989,000
Per Capita Debt:	<b>\$293</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>\$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 Between 1000 and 25,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Kincaid Village</b>
<b>Unit Code:</b>	011/030/32
<b>County:</b>	Christian
<b>Fiscal Year End:</b>	4/30/2022
<b>Accounting Method:</b>	Cash With Assets
<b>Appropriation or Budget:</b>	\$1,583,900
<b>Equalized Assessed Valuation:</b>	\$11,231,880
<b>Population:</b>	1,533
<b>Employees:</b>	
<b>Full Time:</b>	7
<b>Part Time:</b>	18
<b>Salaries Paid:</b>	\$343,526

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$597,333	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$390	\$1,022	\$737
Revenues During FY 22:	\$778,790	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$707,618	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$508	\$1,174	\$952
Per Capita Expenditures:	\$462	\$967	\$782
Revenues over/under Expenditures:	\$71,172	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	94.54%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$669,005	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$436	\$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:	\$343,231	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$325,774	(\$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>\$43,000</b>	\$14,039,311	\$2,989,000
Per Capita Debt:	<b>\$28</b>	\$1,822	\$849
General Obligation Debt over EAV:	<b>0.38%</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>\$2,271,445</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>\$560,944</b>	\$3,918,741	\$1,562,481
Expenditures During FY 22:	<b>\$524,167</b>	\$3,287,889	\$1,337,182
Per Capita Revenues:	<b>\$366</b>	\$648	\$456
Per Capita Expenses:	<b>\$342</b>	\$544	\$399
Operating Income (loss):	<b>\$36,777</b>	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	<b>448.51%</b>	442.09%	369.20%
Ending Retained Earnings for FY 22:	<b>\$2,350,952</b>	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	<b>\$1,534</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>	Kingston Village		
<b>Unit Code:</b>	019/030/32	<b>County:</b>	DeKalb
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,073,069		
<b>Equalized Assessed Valuation:</b>	\$22,825,566		
<b>Population:</b>	1,164		
<b>Employees:</b>			
<b>Full Time:</b>	5		
<b>Part Time:</b>	1		
<b>Salaries Paid:</b>	\$214,360		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$763,347	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$656	\$1,022	\$737
Revenues During FY 22:	\$715,095	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$376,141	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$614	\$1,174	\$952
Per Capita Expenditures:	\$323	\$967	\$782
Revenues over/under Expenditures:	\$338,954	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	290.81%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$1,093,848	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$940	\$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:	\$366,732	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$650,018	(\$4,609,276)	\$682,749

# FISCAL YEAR 2022



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	<b>\$85,514</b>	\$14,039,311	\$2,989,000
Per Capita Debt:	<b>\$73</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>\$125,404</b>	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	<b>\$108</b>	\$1,999	\$1,575
Revenues During FY 22:	<b>\$546,782</b>	\$3,918,741	\$1,562,481
Expenditures During FY 22:	<b>\$340,529</b>	\$3,287,889	\$1,337,182
Per Capita Revenues:	<b>\$470</b>	\$648	\$456
Per Capita Expenses:	<b>\$293</b>	\$544	\$399
Operating Income (loss):	<b>\$206,253</b>	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	<b>99.88%</b>	442.09%	369.20%
Ending Retained Earnings for FY 22:	<b>\$340,110</b>	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	<b>\$292</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>	Kingston Mines Village		
<b>Unit Code:</b>	072/050/32	<b>County:</b>	Peoria
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$175,619		
<b>Equalized Assessed Valuation:</b>	\$3,678,189		
<b>Population:</b>	302		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	17		
<b>Salaries Paid:</b>	\$30,160		

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$337,057	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$1,116	\$52,950	\$839
Revenues During FY 22:	\$182,391	\$563,644	\$213,143
Expenditures During FY 22:	\$81,714	\$457,110	\$153,944
Per Capita Revenues:	\$604	\$103,095	\$569
Per Capita Expenditures:	\$271	\$81,863	\$420
Revenues over/under Expenditures:	\$100,677	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	518.94%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$424,043	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,404	\$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:	\$83,779	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$340,264	\$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>\$65,000</b>	\$554,073	\$33,399
Per Capita Debt:	<b>\$215</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>\$525,177</b>	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	<b>\$1,739</b>	\$124,305	\$1,284
Revenues During FY 22:	<b>\$98,361</b>	\$345,491	\$112,306
Expenditures During FY 22:	<b>\$112,789</b>	\$319,535	\$116,797
Per Capita Revenues:	<b>\$326</b>	\$19,154	\$321
Per Capita Expenses:	<b>\$373</b>	\$17,518	\$320
Operating Income (loss):	<b>(\$14,428)</b>	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	<b>451.54%</b>	411.24%	347.81%
Ending Retained Earnings for FY 22:	<b>\$509,283</b>	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	<b>\$1,686</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>	Kinmundy City		
<b>Unit Code:</b>	058/040/30	<b>County:</b>	Marion
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$583,216		
<b>Equalized Assessed Valuation:</b>	\$4,712,897		
<b>Population:</b>	790		
<b>Employees:</b>			
<b>Full Time:</b>	3		
<b>Part Time:</b>	3		
<b>Salaries Paid:</b>	\$167,847		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$273,281	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$346	\$52,950	\$839
Revenues During FY 22:	\$462,732	\$563,644	\$213,143
Expenditures During FY 22:	\$303,626	\$457,110	\$153,944
Per Capita Revenues:	\$586	\$103,095	\$569
Per Capita Expenditures:	\$384	\$81,863	\$420
Revenues over/under Expenditures:	\$159,106	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	163.03%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$495,011	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$627	\$66,251	\$1,001

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$99,098	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$395,913	\$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>\$1,526,318</b>	\$554,073	\$33,399
Per Capita Debt:	<b>\$1,932</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>\$2,680,152</b>	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	<b>\$3,393</b>	\$124,305	\$1,284
Revenues During FY 22:	<b>\$493,639</b>	\$345,491	\$112,306
Expenditures During FY 22:	<b>\$433,119</b>	\$319,535	\$116,797
Per Capita Revenues:	<b>\$625</b>	\$19,154	\$321
Per Capita Expenses:	<b>\$548</b>	\$17,518	\$320
Operating Income (loss):	<b>\$60,520</b>	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	<b>618.32%</b>	411.24%	347.81%
Ending Retained Earnings for FY 22:	<b>\$2,678,048</b>	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	<b>\$3,390</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>	Kinsman City		
<b>Unit Code:</b>	032/050/30	<b>County:</b>	Grundy
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$320,175		
<b>Equalized Assessed Valuation:</b>	\$1,716,350		
<b>Population:</b>	115		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	9		
<b>Salaries Paid:</b>	\$10,200		

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$118,942	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$1,034	\$52,950	\$839
Revenues During FY 22:	\$61,541	\$563,644	\$213,143
Expenditures During FY 22:	\$42,964	\$457,110	\$153,944
Per Capita Revenues:	\$535	\$103,095	\$569
Per Capita Expenditures:	\$374	\$81,863	\$420
Revenues over/under Expenditures:	\$18,577	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	172.99%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$74,323	\$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:	\$64,205	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$10,118	\$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>\$23,956</b>	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	<b>\$208</b>	\$124,305	\$1,284
Revenues During FY 22:	<b>\$21,998</b>	\$345,491	\$112,306
Expenditures During FY 22:	<b>\$33,735</b>	\$319,535	\$116,797
Per Capita Revenues:	<b>\$191</b>	\$19,154	\$321
Per Capita Expenses:	<b>\$293</b>	\$17,518	\$320
Operating Income (loss):	<b>(\$11,737)</b>	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	<b>223.55%</b>	411.24%	347.81%
Ending Retained Earnings for FY 22:	<b>\$75,415</b>	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	<b>\$656</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>	Kirkland Village
<b>Unit Code:</b>	019/035/32
<b>County:</b>	DeKalb
<b>Fiscal Year End:</b>	4/30/2022
<b>Accounting Method:</b>	Modified Accrual
<b>Appropriation or Budget:</b>	\$3,273,220
<b>Equalized Assessed Valuation:</b>	\$29,746,235
<b>Population:</b>	1,723
<b>Employees:</b>	
<b>Full Time:</b>	6
<b>Part Time:</b>	17
<b>Salaries Paid:</b>	\$574,857

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$816,112	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$474	\$1,022	\$737
Revenues During FY 22:	\$1,394,349	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$1,506,915	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$809	\$1,174	\$952
Per Capita Expenditures:	\$875	\$967	\$782
Revenues over/under Expenditures:	(\$112,566)	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	59.60%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$898,159	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$521	\$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:	\$399,862	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$554,194	(\$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>\$591,021</b>	\$14,039,311	\$2,989,000
Per Capita Debt:	<b>\$343</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>\$1,683,969</b>	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	<b>\$977</b>	\$1,999	\$1,575
Revenues During FY 22:	<b>\$380,113</b>	\$3,918,741	\$1,562,481
Expenditures During FY 22:	<b>\$507,498</b>	\$3,287,889	\$1,337,182
Per Capita Revenues:	<b>\$221</b>	\$648	\$456
Per Capita Expenses:	<b>\$295</b>	\$544	\$399
Operating Income (loss):	<b>(\$127,385)</b>	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	<b>306.72%</b>	442.09%	369.20%
Ending Retained Earnings for FY 22:	<b>\$1,556,584</b>	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	<b>\$903</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>Kirkwood Village</b>		
<b>Unit Code:</b>	094/015/32	<b>County:</b>	Warren
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$413,850		
<b>Equalized Assessed Valuation:</b>	\$5,771,621		
<b>Population:</b>	714		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	12		
<b>Salaries Paid:</b>	\$97,567		

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$510,118	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$714	\$52,950	\$839
Revenues During FY 22:	\$317,866	\$563,644	\$213,143
Expenditures During FY 22:	\$260,684	\$457,110	\$153,944
Per Capita Revenues:	\$445	\$103,095	\$569
Per Capita Expenditures:	\$365	\$81,863	\$420
Revenues over/under Expenditures:	\$57,182	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	217.20%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$566,206	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$793	\$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:	\$233,802	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$332,404	\$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>\$2,279,296</b>	\$554,073	\$33,399
Per Capita Debt:	<b>\$3,192</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>\$1,916,485</b>	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	<b>\$2,684</b>	\$124,305	\$1,284
Revenues During FY 22:	<b>\$296,042</b>	\$345,491	\$112,306
Expenditures During FY 22:	<b>\$360,337</b>	\$319,535	\$116,797
Per Capita Revenues:	<b>\$415</b>	\$19,154	\$321
Per Capita Expenses:	<b>\$505</b>	\$17,518	\$320
Operating Income (loss):	<b>(\$64,295)</b>	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	<b>514.32%</b>	411.24%	347.81%
Ending Retained Earnings for FY 22:	<b>\$1,853,284</b>	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	<b>\$2,596</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>	Knoxville City		
<b>Unit Code:</b>	048/035/30	<b>County:</b>	Knox
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$5,647,270		
<b>Equalized Assessed Valuation:</b>	\$34,707,729		
<b>Population:</b>	2,911		
<b>Employees:</b>			
	<b>Full Time:</b>	11	
	<b>Part Time:</b>	39	
	<b>Salaries Paid:</b>	\$738,283	

Blended Component Units
Number Submitted = 1
Knoxville Public Library

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	<b>\$2,948,949</b>	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	<b>\$1,013</b>	\$1,022	\$737
Revenues During FY 22:	<b>\$2,408,723</b>	\$8,203,224	\$3,716,217
Expenditures During FY 22:	<b>\$2,121,613</b>	\$7,009,559	\$3,078,192
Per Capita Revenues:	<b>\$827</b>	\$1,174	\$952
Per Capita Expenditures:	<b>\$729</b>	\$967	\$782
Revenues over/under Expenditures:	<b>\$287,110</b>	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	<b>152.53%</b>	141.68%	116.64%
Ending Fund Balance for FY 22:	<b>\$3,236,059</b>	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	<b>\$1,112</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>\$1,078,398</b>	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	<b>\$2,133,436</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>\$659,965</b>	\$14,039,311	\$2,989,000
Per Capita Debt:	<b>\$227</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>\$7,096,322</b>	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	<b>\$2,438</b>	\$1,999	\$1,575
Revenues During FY 22:	<b>\$1,371,307</b>	\$3,918,741	\$1,562,481
Expenditures During FY 22:	<b>\$1,303,499</b>	\$3,287,889	\$1,337,182
Per Capita Revenues:	<b>\$471</b>	\$648	\$456
Per Capita Expenses:	<b>\$448</b>	\$544	\$399
Operating Income (loss):	<b>\$67,808</b>	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	<b>549.61%</b>	442.09%	369.20%
Ending Retained Earnings for FY 22:	<b>\$7,164,130</b>	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	<b>\$2,461</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>	La Grange Village		
<b>Unit Code:</b>	016/295/32	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$34,893,048		
<b>Equalized Assessed Valuation:</b>	\$831,922,256		
<b>Population:</b>	16,321		
<b>Employees:</b>			
<b>Full Time:</b>	89		
<b>Part Time:</b>	16		
<b>Salaries Paid:</b>	\$8,162,850		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$11,936,937	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$731	\$1,022	\$737
Revenues During FY 22:	\$19,765,459	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$14,365,336	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$1,211	\$1,174	\$952
Per Capita Expenditures:	\$880	\$967	\$782
Revenues over/under Expenditures:	\$5,400,123	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	106.27%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$15,266,715	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$935	\$1,237	\$917

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,327,970	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	(\$20,399,818)	(\$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>\$14,035,000</b>	\$14,039,311	\$2,989,000
Per Capita Debt:	<b>\$860</b>	\$1,822	\$849
General Obligation Debt over EAV:	<b>0.22%</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>\$23,378,833</b>	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	<b>\$1,432</b>	\$1,999	\$1,575
Revenues During FY 22:	<b>\$7,301,035</b>	\$3,918,741	\$1,562,481
Expenditures During FY 22:	<b>\$6,425,976</b>	\$3,287,889	\$1,337,182
Per Capita Revenues:	<b>\$447</b>	\$648	\$456
Per Capita Expenses:	<b>\$394</b>	\$544	\$399
Operating Income (loss):	<b>\$875,059</b>	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	<b>386.32%</b>	442.09%	369.20%
Ending Retained Earnings for FY 22:	<b>\$24,824,892</b>	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	<b>\$1,521</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>	La Grange Park Village		
<b>Unit Code:</b>	016/300/32	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$21,732,935		
<b>Equalized Assessed Valuation:</b>	\$404,081,517		
<b>Population:</b>	13,475		
<b>Employees:</b>			
<b>Full Time:</b>	42		
<b>Part Time:</b>	75		
<b>Salaries Paid:</b>	\$4,941,603		

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>\$11,646,815</b>	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	<b>\$864</b>	\$1,022	\$737
Revenues During FY 22:	<b>\$13,156,043</b>	\$8,203,224	\$3,716,217
Expenditures During FY 22:	<b>\$9,768,494</b>	\$7,009,559	\$3,078,192
Per Capita Revenues:	<b>\$976</b>	\$1,174	\$952
Per Capita Expenditures:	<b>\$725</b>	\$967	\$782
Revenues over/under Expenditures:	<b>\$3,387,549</b>	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	<b>145.58%</b>	141.68%	116.64%
Ending Fund Balance for FY 22:	<b>\$14,221,262</b>	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	<b>\$1,055</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>\$7,498,822</b>	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	<b>(\$2,208,673)</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>\$7,303,060</b>	\$14,039,311	\$2,989,000
Per Capita Debt:	<b>\$542</b>	\$1,822	\$849
General Obligation Debt over EAV:	<b>1.34%</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>\$20,529,060</b>	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	<b>\$1,523</b>	\$1,999	\$1,575
Revenues During FY 22:	<b>\$5,916,160</b>	\$3,918,741	\$1,562,481
Expenditures During FY 22:	<b>\$4,177,805</b>	\$3,287,889	\$1,337,182
Per Capita Revenues:	<b>\$439</b>	\$648	\$456
Per Capita Expenses:	<b>\$310</b>	\$544	\$399
Operating Income (loss):	<b>\$1,738,355</b>	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	<b>539.04%</b>	442.09%	369.20%
Ending Retained Earnings for FY 22:	<b>\$22,520,217</b>	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	<b>\$1,671</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>	La Harpe City		
<b>Unit Code:</b>	034/055/30	<b>County:</b>	Hancock
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,622,913		
<b>Equalized Assessed Valuation:</b>	\$8,216,031		
<b>Population:</b>	1,175		
<b>Employees:</b>			
<b>Full Time:</b>	6		
<b>Part Time:</b>	14		
<b>Salaries Paid:</b>	\$308,171		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$658,661	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$561	\$1,022	\$737
Revenues During FY 22:	\$682,834	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$428,324	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$581	\$1,174	\$952
Per Capita Expenditures:	\$365	\$967	\$782
Revenues over/under Expenditures:	\$254,510	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	214.74%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$919,771	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$783	\$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:	\$417,015	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$505,756	(\$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>\$4,008,000</b>	\$14,039,311	\$2,989,000
Per Capita Debt:	<b>\$3,411</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>\$3,487,636</b>	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	<b>\$2,968</b>	\$1,999	\$1,575
Revenues During FY 22:	<b>\$631,900</b>	\$3,918,741	\$1,562,481
Expenditures During FY 22:	<b>\$391,132</b>	\$3,287,889	\$1,337,182
Per Capita Revenues:	<b>\$538</b>	\$648	\$456
Per Capita Expenses:	<b>\$333</b>	\$544	\$399
Operating Income (loss):	<b>\$240,768</b>	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	<b>951.55%</b>	442.09%	369.20%
Ending Retained Earnings for FY 22:	<b>\$3,721,804</b>	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	<b>\$3,167</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>	La Moille Village		
<b>Unit Code:</b>	006/055/32	<b>County:</b>	Bureau
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,520,000		
<b>Equalized Assessed Valuation:</b>	\$7,833,513		
<b>Population:</b>	686		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	10		
<b>Salaries Paid:</b>	\$119,260		

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>\$389,973</b>	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	<b>\$568</b>	\$52,950	\$839
Revenues During FY 22:	<b>\$385,595</b>	\$563,644	\$213,143
Expenditures During FY 22:	<b>\$260,382</b>	\$457,110	\$153,944
Per Capita Revenues:	<b>\$562</b>	\$103,095	\$569
Per Capita Expenditures:	<b>\$380</b>	\$81,863	\$420
Revenues over/under Expenditures:	<b>\$125,213</b>	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	<b>197.86%</b>	355.12%	224.46%
Ending Fund Balance for FY 22:	<b>\$515,186</b>	\$749,617	\$343,316
Per Capita Ending Fund Balance:	<b>\$751</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>\$181,636</b>	\$253,935	\$72,003
Total Unrestricted Net Assets:	<b>\$333,550</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>\$264,280</b>	\$554,073	\$33,399
Per Capita Debt:	<b>\$385</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>\$1,271,765</b>	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	<b>\$1,854</b>	\$124,305	\$1,284
Revenues During FY 22:	<b>\$290,789</b>	\$345,491	\$112,306
Expenditures During FY 22:	<b>\$317,132</b>	\$319,535	\$116,797
Per Capita Revenues:	<b>\$424</b>	\$19,154	\$321
Per Capita Expenses:	<b>\$462</b>	\$17,518	\$320
Operating Income (loss):	<b>(\$26,343)</b>	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	<b>392.71%</b>	411.24%	347.81%
Ending Retained Earnings for FY 22:	<b>\$1,245,422</b>	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	<b>\$1,815</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>	La Prairie Town		
<b>Unit Code:</b>	001/035/31	<b>County:</b>	Adams
<b>Fiscal Year End:</b>	12/31/2022		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$14,500		
<b>Equalized Assessed Valuation:</b>	\$846,887		
<b>Population:</b>	50		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>		
	<b>Salaries Paid:</b>	\$	

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:	\$56,533	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$1,131	\$52,950	\$839
Revenues During FY 22:	\$18,398	\$563,644	\$213,143
Expenditures During FY 22:	\$18,163	\$457,110	\$153,944
Per Capita Revenues:	\$368	\$103,095	\$569
Per Capita Expenditures:	\$363	\$81,863	\$420
Revenues over/under Expenditures:	\$235	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	312.55%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$56,768	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,135	\$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:	\$0	\$10,011	\$0
Total Unreserved Funds:	\$0	\$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:	\$8,284	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$48,454	\$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>\$7,720</b>	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	<b>\$154</b>	\$124,305	\$1,284
Revenues During FY 22:	<b>\$8,390</b>	\$345,491	\$112,306
Expenditures During FY 22:	<b>\$6,423</b>	\$319,535	\$116,797
Per Capita Revenues:	<b>\$168</b>	\$19,154	\$321
Per Capita Expenses:	<b>\$128</b>	\$17,518	\$320
Operating Income (loss):	<b>\$1,967</b>	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	<b>150.82%</b>	411.24%	347.81%
Ending Retained Earnings for FY 22:	<b>\$9,687</b>	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	<b>\$194</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>	La Rose Village		
<b>Unit Code:</b>	059/020/32	<b>County:</b>	Marshall
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$141,450		
<b>Equalized Assessed Valuation:</b>	\$999,992		
<b>Population:</b>	107		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	8		
<b>Salaries Paid:</b>	\$6,357		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$136,149	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$1,272	\$52,950	\$839
Revenues During FY 22:	\$114,231	\$563,644	\$213,143
Expenditures During FY 22:	\$76,547	\$457,110	\$153,944
Per Capita Revenues:	\$1,068	\$103,095	\$569
Per Capita Expenditures:	\$715	\$81,863	\$420
Revenues over/under Expenditures:	\$37,684	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	227.09%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$173,833	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,625	\$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:	\$59,974	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$113,859	\$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>\$182,137</b>	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	<b>\$1,702</b>	\$124,305	\$1,284
Revenues During FY 22:	<b>\$38,134</b>	\$345,491	\$112,306
Expenditures During FY 22:	<b>\$39,319</b>	\$319,535	\$116,797
Per Capita Revenues:	<b>\$356</b>	\$19,154	\$321
Per Capita Expenses:	<b>\$367</b>	\$17,518	\$320
Operating Income (loss):	<b>(\$1,185)</b>	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	<b>460.22%</b>	411.24%	347.81%
Ending Retained Earnings for FY 22:	<b>\$180,952</b>	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	<b>\$1,691</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>	La Salle City
<b>Unit Code:</b>	050/035/30
<b>County:</b>	Lasalle
<b>Fiscal Year End:</b>	4/30/2022
<b>Accounting Method:</b>	Modified Accrual
<b>Appropriation or Budget:</b>	\$31,185,841
<b>Equalized Assessed Valuation:</b>	\$10,399,276
<b>Population:</b>	9,582
<b>Employees:</b>	
<b>Full Time:</b>	100
<b>Part Time:</b>	50
<b>Salaries Paid:</b>	\$4,688,277

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>\$6,997,430</b>	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	<b>\$730</b>	\$1,022	\$737
Revenues During FY 22:	<b>\$18,004,321</b>	\$8,203,224	\$3,716,217
Expenditures During FY 22:	<b>\$14,208,778</b>	\$7,009,559	\$3,078,192
Per Capita Revenues:	<b>\$1,879</b>	\$1,174	\$952
Per Capita Expenditures:	<b>\$1,483</b>	\$967	\$782
Revenues over/under Expenditures:	<b>\$3,795,543</b>	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	<b>72.40%</b>	141.68%	116.64%
Ending Fund Balance for FY 22:	<b>\$10,286,569</b>	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	<b>\$1,074</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>\$11,509,206</b>	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	<b>(\$19,682,032)</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>\$6,809,608</b>	\$14,039,311	\$2,989,000
Per Capita Debt:	<b>\$711</b>	\$1,822	\$849
General Obligation Debt over EAV:	<b>8.94%</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>\$34,259,247</b>	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	<b>\$3,575</b>	\$1,999	\$1,575
Revenues During FY 22:	<b>\$7,085,677</b>	\$3,918,741	\$1,562,481
Expenditures During FY 22:	<b>\$4,483,336</b>	\$3,287,889	\$1,337,182
Per Capita Revenues:	<b>\$739</b>	\$648	\$456
Per Capita Expenses:	<b>\$468</b>	\$544	\$399
Operating Income (loss):	<b>\$2,602,341</b>	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	<b>817.56%</b>	442.09%	369.20%
Ending Retained Earnings for FY 22:	<b>\$36,654,067</b>	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	<b>\$3,825</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>	Lacon City		
<b>Unit Code:</b>	059/015/30	<b>County:</b>	Marshall
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$3,928,450		
<b>Equalized Assessed Valuation:</b>	\$13,416,525		
<b>Population:</b>	1,771		
<b>Employees:</b>			
<b>Full Time:</b>	11		
<b>Part Time:</b>	17		
<b>Salaries Paid:</b>	\$489,377		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$3,100,752	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$1,751	\$1,022	\$737
Revenues During FY 22:	\$1,894,299	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$1,743,300	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$1,070	\$1,174	\$952
Per Capita Expenditures:	\$984	\$967	\$782
Revenues over/under Expenditures:	\$150,999	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	186.53%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$3,251,751	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$1,836	\$1,237	\$917

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,222,851	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$1,028,900	(\$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>\$994,038</b>	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	<b>\$561</b>	\$1,999	\$1,575
Revenues During FY 22:	<b>\$521,243</b>	\$3,918,741	\$1,562,481
Expenditures During FY 22:	<b>\$478,081</b>	\$3,287,889	\$1,337,182
Per Capita Revenues:	<b>\$294</b>	\$648	\$456
Per Capita Expenses:	<b>\$270</b>	\$544	\$399
Operating Income (loss):	<b>\$43,162</b>	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	<b>216.95%</b>	442.09%	369.20%
Ending Retained Earnings for FY 22:	<b>\$1,037,200</b>	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	<b>\$586</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>	Ladd Village		
<b>Unit Code:</b>	006/050/32	<b>County:</b>	Bureau
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$11,073,500		
<b>Equalized Assessed Valuation:</b>	\$15,638,201		
<b>Population:</b>	1,242		
<b>Employees:</b>			
<b>Full Time:</b>	6		
<b>Part Time:</b>	22		
<b>Salaries Paid:</b>	\$442,860		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	<b>\$972,055</b>	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	<b>\$783</b>	\$1,022	\$737
Revenues During FY 22:	<b>\$884,571</b>	\$8,203,224	\$3,716,217
Expenditures During FY 22:	<b>\$717,344</b>	\$7,009,559	\$3,078,192
Per Capita Revenues:	<b>\$712</b>	\$1,174	\$952
Per Capita Expenditures:	<b>\$578</b>	\$967	\$782
Revenues over/under Expenditures:	<b>\$167,227</b>	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	<b>158.82%</b>	141.68%	116.64%
Ending Fund Balance for FY 22:	<b>\$1,139,282</b>	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	<b>\$917</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>\$1,066,109</b>	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	<b>(\$135,440)</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>\$1,541,739</b>	\$14,039,311	\$2,989,000
Per Capita Debt:	<b>\$1,241</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>\$4,198,081</b>	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	<b>\$3,380</b>	\$1,999	\$1,575
Revenues During FY 22:	<b>\$2,420,528</b>	\$3,918,741	\$1,562,481
Expenditures During FY 22:	<b>\$2,123,915</b>	\$3,287,889	\$1,337,182
Per Capita Revenues:	<b>\$1,949</b>	\$648	\$456
Per Capita Expenses:	<b>\$1,710</b>	\$544	\$399
Operating Income (loss):	<b>\$296,613</b>	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	<b>211.62%</b>	442.09%	369.20%
Ending Retained Earnings for FY 22:	<b>\$4,494,694</b>	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	<b>\$3,619</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>	Lafayette Village		
<b>Unit Code:</b>	087/015/32	<b>County:</b>	Stark
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$227,750		
<b>Equalized Assessed Valuation:</b>	\$806,997		
<b>Population:</b>	159		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	10		
<b>Salaries Paid:</b>	\$16,477		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$71,684	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$451	\$52,950	\$839
Revenues During FY 22:	\$117,218	\$563,644	\$213,143
Expenditures During FY 22:	\$51,225	\$457,110	\$153,944
Per Capita Revenues:	\$737	\$103,095	\$569
Per Capita Expenditures:	\$322	\$81,863	\$420
Revenues over/under Expenditures:	\$65,993	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	268.77%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$137,677	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$866	\$66,251	\$1,001

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$27,952	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$109,725	\$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>\$27,907</b>	\$554,073	\$33,399
Per Capita Debt:	<b>\$176</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>\$90,419</b>	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	<b>\$569</b>	\$124,305	\$1,284
Revenues During FY 22:	<b>\$63,147</b>	\$345,491	\$112,306
Expenditures During FY 22:	<b>\$65,228</b>	\$319,535	\$116,797
Per Capita Revenues:	<b>\$397</b>	\$19,154	\$321
Per Capita Expenses:	<b>\$410</b>	\$17,518	\$320
Operating Income (loss):	<b>(\$2,081)</b>	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	<b>135.43%</b>	411.24%	347.81%
Ending Retained Earnings for FY 22:	<b>\$88,340</b>	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	<b>\$556</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>	Lake Barrington Village		
<b>Unit Code:</b>	049/080/32	<b>County:</b>	Lake
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$5,088,384		
<b>Equalized Assessed Valuation:</b>	\$343,412,104		
<b>Population:</b>	5,100		
<b>Employees:</b>			
<b>Full Time:</b>		3	
<b>Part Time:</b>		9	
<b>Salaries Paid:</b>	\$368,681		

#### 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>\$2,754,926</b>	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	<b>\$540</b>	\$1,022	\$737
Revenues During FY 22:	<b>\$4,181,534</b>	\$8,203,224	\$3,716,217
Expenditures During FY 22:	<b>\$3,399,941</b>	\$7,009,559	\$3,078,192
Per Capita Revenues:	<b>\$820</b>	\$1,174	\$952
Per Capita Expenditures:	<b>\$667</b>	\$967	\$782
Revenues over/under Expenditures:	<b>\$781,593</b>	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	<b>104.02%</b>	141.68%	116.64%
Ending Fund Balance for FY 22:	<b>\$3,536,519</b>	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	<b>\$693</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>\$740,845</b>	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	<b>\$2,763,095</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>\$3,905,000</b>	\$14,039,311	\$2,989,000
Per Capita Debt:	<b>\$766</b>	\$1,822	\$849
General Obligation Debt over EAV:	<b>1.14%</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>\$4,928,293</b>	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	<b>\$966</b>	\$1,999	\$1,575
Revenues During FY 22:	<b>\$441,220</b>	\$3,918,741	\$1,562,481
Expenditures During FY 22:	<b>\$445,240</b>	\$3,287,889	\$1,337,182
Per Capita Revenues:	<b>\$87</b>	\$648	\$456
Per Capita Expenses:	<b>\$87</b>	\$544	\$399
Operating Income (loss):	<b>(\$4,020)</b>	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	<b>1,105.98%</b>	442.09%	369.20%
Ending Retained Earnings for FY 22:	<b>\$4,924,273</b>	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	<b>\$966</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>Lake Bluff Village</b>
<b>Unit Code:</b>	049/085/32
<b>County:</b>	Lake
<b>Fiscal Year End:</b>	4/30/2022
<b>Accounting Method:</b>	Modified Accrual
<b>Appropriation or Budget:</b>	\$18,228,593
<b>Equalized Assessed Valuation:</b>	\$576,378,010
<b>Population:</b>	5,616
<b>Employees:</b>	
<b>Full Time:</b>	34
<b>Part Time:</b>	22
<b>Salaries Paid:</b>	\$4,679,371

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>\$9,750,284</b>	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	<b>\$1,736</b>	\$1,022	\$737
Revenues During FY 22:	<b>\$13,582,785</b>	\$8,203,224	\$3,716,217
Expenditures During FY 22:	<b>\$11,574,263</b>	\$7,009,559	\$3,078,192
Per Capita Revenues:	<b>\$2,419</b>	\$1,174	\$952
Per Capita Expenditures:	<b>\$2,061</b>	\$967	\$782
Revenues over/under Expenditures:	<b>\$2,008,522</b>	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	<b>95.72%</b>	141.68%	116.64%
Ending Fund Balance for FY 22:	<b>\$11,078,806</b>	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	<b>\$1,973</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>\$1,401,664</b>	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	<b>(\$1,030,458)</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>\$18,035,635</b>	\$14,039,311	\$2,989,000
Per Capita Debt:	<b>\$3,211</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>\$6,124,276</b>	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	<b>\$1,091</b>	\$1,999	\$1,575
Revenues During FY 22:	<b>\$1,562,481</b>	\$3,918,741	\$1,562,481
Expenditures During FY 22:	<b>\$1,233,059</b>	\$3,287,889	\$1,337,182
Per Capita Revenues:	<b>\$278</b>	\$648	\$456
Per Capita Expenses:	<b>\$220</b>	\$544	\$399
Operating Income (loss):	<b>\$329,422</b>	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	<b>522.17%</b>	442.09%	369.20%
Ending Retained Earnings for FY 22:	<b>\$6,438,698</b>	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	<b>\$1,146</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>	Lake Forest City
<b>Unit Code:</b>	049/090/30
<b>County:</b>	Lake
<b>Fiscal Year End:</b>	4/30/2022
<b>Accounting Method:</b>	Modified Accrual
<b>Appropriation or Budget:</b>	\$96,429,041
<b>Equalized Assessed Valuation:</b>	\$2,381,873,010
<b>Population:</b>	19,375
<b>Employees:</b>	
<b>Full Time:</b>	211
<b>Part Time:</b>	123
<b>Salaries Paid:</b>	\$26,295,468

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>\$47,032,360</b>	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	<b>\$2,427</b>	\$1,022	\$737
Revenues During FY 22:	<b>\$54,472,923</b>	\$8,203,224	\$3,716,217
Expenditures During FY 22:	<b>\$46,954,836</b>	\$7,009,559	\$3,078,192
Per Capita Revenues:	<b>\$2,812</b>	\$1,174	\$952
Per Capita Expenditures:	<b>\$2,423</b>	\$967	\$782
Revenues over/under Expenditures:	<b>\$7,518,087</b>	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	<b>106.91%</b>	141.68%	116.64%
Ending Fund Balance for FY 22:	<b>\$50,197,947</b>	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	<b>\$2,591</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>\$57,740,630</b>	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	<b>(\$21,655,117)</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>\$37,734,821</b>	\$14,039,311	\$2,989,000
Per Capita Debt:	<b>\$1,948</b>	\$1,822	\$849
General Obligation Debt over EAV:	<b>1.06%</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>\$47,867,005</b>	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	<b>\$2,471</b>	\$1,999	\$1,575
Revenues During FY 22:	<b>\$12,509,647</b>	\$3,918,741	\$1,562,481
Expenditures During FY 22:	<b>\$9,644,148</b>	\$3,287,889	\$1,337,182
Per Capita Revenues:	<b>\$646</b>	\$648	\$456
Per Capita Expenses:	<b>\$498</b>	\$544	\$399
Operating Income (loss):	<b>\$2,865,499</b>	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	<b>526.59%</b>	442.09%	369.20%
Ending Retained Earnings for FY 22:	<b>\$50,785,004</b>	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	<b>\$2,621</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>	Lake Villa Village		
<b>Unit Code:</b>	049/095/32	<b>County:</b>	Lake
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$11,743,867		
<b>Equalized Assessed Valuation:</b>	\$230,800,198		
<b>Population:</b>	8,741		
<b>Employees:</b>			
	<b>Full Time:</b>	39	
	<b>Part Time:</b>	8	
	<b>Salaries Paid:</b>	\$2,919,739	

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>\$3,943,976</b>	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	<b>\$451</b>	\$1,022	\$737
Revenues During FY 22:	<b>\$7,930,389</b>	\$8,203,224	\$3,716,217
Expenditures During FY 22:	<b>\$5,689,091</b>	\$7,009,559	\$3,078,192
Per Capita Revenues:	<b>\$907</b>	\$1,174	\$952
Per Capita Expenditures:	<b>\$651</b>	\$967	\$782
Revenues over/under Expenditures:	<b>\$2,241,298</b>	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	<b>85.42%</b>	141.68%	116.64%
Ending Fund Balance for FY 22:	<b>\$4,859,349</b>	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	<b>\$556</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>\$1,597,287</b>	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	<b>\$6,647,625</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>\$5,214,319</b>	\$14,039,311	\$2,989,000
Per Capita Debt:	<b>\$597</b>	\$1,822	\$849
General Obligation Debt over EAV:	<b>0.74%</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>\$19,595,023</b>	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	<b>\$2,242</b>	\$1,999	\$1,575
Revenues During FY 22:	<b>\$4,219,715</b>	\$3,918,741	\$1,562,481
Expenditures During FY 22:	<b>\$3,984,708</b>	\$3,287,889	\$1,337,182
Per Capita Revenues:	<b>\$483</b>	\$648	\$456
Per Capita Expenses:	<b>\$456</b>	\$544	\$399
Operating Income (loss):	<b>\$235,007</b>	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	<b>491.87%</b>	442.09%	369.20%
Ending Retained Earnings for FY 22:	<b>\$19,599,499</b>	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	<b>\$2,242</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>	Lake Zurich Village		
<b>Unit Code:</b>	049/100/32	<b>County:</b>	Lake
<b>Fiscal Year End:</b>	12/31/2022		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$63,214,565		
<b>Equalized Assessed Valuation:</b>	\$907,901,722		
<b>Population:</b>	19,759		
<b>Employees:</b>			
	<b>Full Time:</b>	170	
	<b>Part Time:</b>	152	
	<b>Salaries Paid:</b>	\$17,229,019	

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

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	<b>\$21,106,993</b>	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	<b>\$1,068</b>	\$1,022	\$737
Revenues During FY 22:	<b>\$38,999,213</b>	\$8,203,224	\$3,716,217
Expenditures During FY 22:	<b>\$32,946,996</b>	\$7,009,559	\$3,078,192
Per Capita Revenues:	<b>\$1,974</b>	\$1,174	\$952
Per Capita Expenditures:	<b>\$1,667</b>	\$967	\$782
Revenues over/under Expenditures:	<b>\$6,052,217</b>	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	<b>69.17%</b>	141.68%	116.64%
Ending Fund Balance for FY 22:	<b>\$22,790,999</b>	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	<b>\$1,153</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>\$14,265,789</b>	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	<b>(\$32,964,710)</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>\$86,284,962</b>	\$14,039,311	\$2,989,000
Per Capita Debt:	<b>\$4,367</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>\$48,452,792</b>	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	<b>\$2,452</b>	\$1,999	\$1,575
Revenues During FY 22:	<b>\$8,262,717</b>	\$3,918,741	\$1,562,481
Expenditures During FY 22:	<b>\$5,729,101</b>	\$3,287,889	\$1,337,182
Per Capita Revenues:	<b>\$418</b>	\$648	\$456
Per Capita Expenses:	<b>\$290</b>	\$544	\$399
Operating Income (loss):	<b>\$2,533,616</b>	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	<b>890.26%</b>	442.09%	369.20%
Ending Retained Earnings for FY 22:	<b>\$51,003,965</b>	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	<b>\$2,581</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>	Lakemoor Village		
<b>Unit Code:</b>	063/065/32	<b>County:</b>	Mchenry
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$20,540,650		
<b>Equalized Assessed Valuation:</b>	\$159,406,397		
<b>Population:</b>	6,017		
<b>Employees:</b>			
<b>Full Time:</b>	17		
<b>Part Time:</b>	27		
<b>Salaries Paid:</b>	\$1,748,238		

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>\$716,743</b>	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	<b>\$119</b>	\$1,022	\$737
Revenues During FY 22:	<b>\$6,468,431</b>	\$8,203,224	\$3,716,217
Expenditures During FY 22:	<b>\$10,288,339</b>	\$7,009,559	\$3,078,192
Per Capita Revenues:	<b>\$1,075</b>	\$1,174	\$952
Per Capita Expenditures:	<b>\$1,710</b>	\$967	\$782
Revenues over/under Expenditures:	<b>(\$3,819,908)</b>	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	<b>9.86%</b>	141.68%	116.64%
Ending Fund Balance for FY 22:	<b>\$1,014,215</b>	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	<b>\$169</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>\$1,739,743</b>	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	<b>(\$4,440,778)</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>\$8,465,000</b>	\$14,039,311	\$2,989,000
Per Capita Debt:	<b>\$1,407</b>	\$1,822	\$849
General Obligation Debt over EAV:	<b>5.31%</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>\$4,178,468</b>	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	<b>\$694</b>	\$1,999	\$1,575
Revenues During FY 22:	<b>\$551,228</b>	\$3,918,741	\$1,562,481
Expenditures During FY 22:	<b>\$409,293</b>	\$3,287,889	\$1,337,182
Per Capita Revenues:	<b>\$92</b>	\$648	\$456
Per Capita Expenses:	<b>\$68</b>	\$544	\$399
Operating Income (loss):	<b>\$141,935</b>	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	<b>1,149.52%</b>	442.09%	369.20%
Ending Retained Earnings for FY 22:	<b>\$4,704,906</b>	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	<b>\$782</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>	Lakewood Village		
<b>Unit Code:</b>	063/070/32	<b>County:</b>	Mchenry
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$7,268,508		
<b>Equalized Assessed Valuation:</b>	\$193,504,219		
<b>Population:</b>	4,283		
<b>Employees:</b>			
<b>Full Time:</b>	24		
<b>Part Time:</b>	1		
<b>Salaries Paid:</b>	\$1,958,877		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	<b>\$3,284,401</b>	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	<b>\$767</b>	\$1,022	\$737
Revenues During FY 22:	<b>\$3,845,210</b>	\$8,203,224	\$3,716,217
Expenditures During FY 22:	<b>\$3,589,286</b>	\$7,009,559	\$3,078,192
Per Capita Revenues:	<b>\$898</b>	\$1,174	\$952
Per Capita Expenditures:	<b>\$838</b>	\$967	\$782
Revenues over/under Expenditures:	<b>\$255,924</b>	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	<b>97.41%</b>	141.68%	116.64%
Ending Fund Balance for FY 22:	<b>\$3,496,411</b>	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	<b>\$816</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>\$1,662,981</b>	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	<b>\$1,093,987</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>\$9,116,903</b>	\$14,039,311	\$2,989,000
Per Capita Debt:	<b>\$2,129</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>\$17,605,511</b>	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	<b>\$4,111</b>	\$1,999	\$1,575
Revenues During FY 22:	<b>\$3,276,543</b>	\$3,918,741	\$1,562,481
Expenditures During FY 22:	<b>\$3,574,409</b>	\$3,287,889	\$1,337,182
Per Capita Revenues:	<b>\$765</b>	\$648	\$456
Per Capita Expenses:	<b>\$835</b>	\$544	\$399
Operating Income (loss):	<b>(\$297,866)</b>	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	<b>484.21%</b>	442.09%	369.20%
Ending Retained Earnings for FY 22:	<b>\$17,307,645</b>	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	<b>\$4,041</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>	Lanark City		
<b>Unit Code:</b>	008/015/30	<b>County:</b>	Carroll
<b>Fiscal Year End:</b>	3/31/2022		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$2,707,070		
<b>Equalized Assessed Valuation:</b>	\$15,862,106		
<b>Population:</b>	1,514		
<b>Employees:</b>			
<b>Full Time:</b>	6		
<b>Part Time:</b>	28		
<b>Salaries Paid:</b>	\$493,155		

#### Blended Component Units

Number Submitted = 2

City Cemetary

City Library

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	<b>\$1,468,684</b>	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	<b>\$970</b>	\$1,022	\$737
Revenues During FY 22:	<b>\$1,271,050</b>	\$8,203,224	\$3,716,217
Expenditures During FY 22:	<b>\$1,073,879</b>	\$7,009,559	\$3,078,192
Per Capita Revenues:	<b>\$840</b>	\$1,174	\$952
Per Capita Expenditures:	<b>\$709</b>	\$967	\$782
Revenues over/under Expenditures:	<b>\$197,171</b>	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	<b>136.70%</b>	141.68%	116.64%
Ending Fund Balance for FY 22:	<b>\$1,467,977</b>	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	<b>\$970</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>\$1,252,419</b>	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	<b>\$215,558</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>\$126,112</b>	\$14,039,311	\$2,989,000
Per Capita Debt:	<b>\$83</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>\$2,984,230</b>	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	<b>\$1,971</b>	\$1,999	\$1,575
Revenues During FY 22:	<b>\$992,800</b>	\$3,918,741	\$1,562,481
Expenditures During FY 22:	<b>\$719,813</b>	\$3,287,889	\$1,337,182
Per Capita Revenues:	<b>\$656</b>	\$648	\$456
Per Capita Expenses:	<b>\$475</b>	\$544	\$399
Operating Income (loss):	<b>\$272,987</b>	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	<b>480.00%</b>	442.09%	369.20%
Ending Retained Earnings for FY 22:	<b>\$3,455,095</b>	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	<b>\$2,282</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>	Lansing Village		
<b>Unit Code:</b>	016/305/32	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$96,689,069		
<b>Equalized Assessed Valuation:</b>	\$371,313,426		
<b>Population:</b>	29,076		
<b>Employees:</b>			
<b>Full Time:</b>	222		
<b>Part Time:</b>	91		
<b>Salaries Paid:</b>	\$15,428,972		

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>\$13,255,282</b>	\$34,972,404	\$30,239,443
Per Capita Beginning Fund Balance:	<b>\$456</b>	\$748	\$712
Revenues During FY 22:	<b>\$38,781,268</b>	\$72,859,655	\$58,178,402
Expenditures During FY 22:	<b>\$33,404,287</b>	\$61,478,579	\$47,866,110
Per Capita Revenues:	<b>\$1,334</b>	\$1,441	\$1,484
Per Capita Expenditures:	<b>\$1,149</b>	\$1,214	\$1,238
Revenues over/under Expenditures:	<b>\$5,376,981</b>	\$11,381,080	\$9,077,164
Ratio of Fund Balance to Expenditures:	<b>52.21%</b>	81.39%	73.81%
Ending Fund Balance for FY 22:	<b>\$17,440,968</b>	\$43,663,747	\$34,356,837
Per Capita Ending Fund Balance:	<b>\$600</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>\$25,405,467</b>	\$19,660,916	\$12,691,601
Total Unrestricted Net Assets:	<b>(\$104,030,629)</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>\$138,051,896</b>	\$139,572,276	\$79,067,655
Per Capita Debt:	<b>\$4,748</b>	\$2,651	\$2,043
General Obligation Debt over EAV:	<b>1.61%</b>	20.99%	2.70%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	<b>\$28,847,419</b>	\$76,751,554	\$56,969,508
Per Capita Beginning Retained Earnings	<b>\$992</b>	\$1,532	\$1,230
Revenues During FY 22:	<b>\$8,078,255</b>	\$25,359,482	\$17,601,369
Expenditures During FY 22:	<b>\$7,408,756</b>	\$21,600,430	\$14,367,115
Per Capita Revenues:	<b>\$278</b>	\$495	\$394
Per Capita Expenses:	<b>\$255</b>	\$419	\$333
Operating Income (loss):	<b>\$669,499</b>	\$3,759,052	\$2,712,239
Ratio of Retained Earnings to Expenses:	<b>404.20%</b>	453.32%	429.72%
Ending Retained Earnings for FY 22:	<b>\$29,946,310</b>	\$80,939,609	\$57,687,802
Per Capita Ending Retained Earnings:	<b>\$1,030</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>	Latham Village		
<b>Unit Code:</b>	054/035/32	<b>County:</b>	Logan
<b>Fiscal Year End:</b>	3/31/2022		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$383,680		
<b>Equalized Assessed Valuation:</b>	\$4,532,144		
<b>Population:</b>	425		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	20		
<b>Salaries Paid:</b>	\$35,446		

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>\$572,043</b>	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	<b>\$1,346</b>	\$52,950	\$839
Revenues During FY 22:	<b>\$176,824</b>	\$563,644	\$213,143
Expenditures During FY 22:	<b>\$124,643</b>	\$457,110	\$153,944
Per Capita Revenues:	<b>\$416</b>	\$103,095	\$569
Per Capita Expenditures:	<b>\$293</b>	\$81,863	\$420
Revenues over/under Expenditures:	<b>\$52,181</b>	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	<b>500.81%</b>	355.12%	224.46%
Ending Fund Balance for FY 22:	<b>\$624,224</b>	\$749,617	\$343,316
Per Capita Ending Fund Balance:	<b>\$1,469</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>\$42,946</b>	\$253,935	\$72,003
Total Unrestricted Net Assets:	<b>\$581,277</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>\$144,839</b>	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	<b>\$341</b>	\$124,305	\$1,284
Revenues During FY 22:	<b>\$107,215</b>	\$345,491	\$112,306
Expenditures During FY 22:	<b>\$117,426</b>	\$319,535	\$116,797
Per Capita Revenues:	<b>\$252</b>	\$19,154	\$321
Per Capita Expenses:	<b>\$276</b>	\$17,518	\$320
Operating Income (loss):	<b>(\$10,211)</b>	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	<b>114.65%</b>	411.24%	347.81%
Ending Retained Earnings for FY 22:	<b>\$134,628</b>	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	<b>\$317</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>	Lawrenceville City
<b>Unit Code:</b>	051/020/30
<b>County:</b>	Lawrence
<b>Fiscal Year End:</b>	4/30/2022
<b>Accounting Method:</b>	Cash With Assets
<b>Appropriation or Budget:</b>	\$6,191,000
<b>Equalized Assessed Valuation:</b>	\$33,474,566
<b>Population:</b>	4,164
<b>Employees:</b>	
<b>Full Time:</b>	24
<b>Part Time:</b>	18
<b>Salaries Paid:</b>	\$1,743,054

<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>\$1,094,431</b>	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	<b>\$263</b>	\$1,022	\$737
Revenues During FY 22:	<b>\$3,300,702</b>	\$8,203,224	\$3,716,217
Expenditures During FY 22:	<b>\$3,318,249</b>	\$7,009,559	\$3,078,192
Per Capita Revenues:	<b>\$793</b>	\$1,174	\$952
Per Capita Expenditures:	<b>\$797</b>	\$967	\$782
Revenues over/under Expenditures:	<b>(\$17,547)</b>	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	<b>32.45%</b>	141.68%	116.64%
Ending Fund Balance for FY 22:	<b>\$1,076,884</b>	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	<b>\$259</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>\$1,574,478</b>	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	<b>(\$497,594)</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>\$6,087,936</b>	\$14,039,311	\$2,989,000
Per Capita Debt:	<b>\$1,462</b>	\$1,822	\$849
General Obligation Debt over EAV:	<b>0.12%</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>\$9,226,592</b>	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	<b>\$2,216</b>	\$1,999	\$1,575
Revenues During FY 22:	<b>\$1,669,927</b>	\$3,918,741	\$1,562,481
Expenditures During FY 22:	<b>\$1,837,293</b>	\$3,287,889	\$1,337,182
Per Capita Revenues:	<b>\$401</b>	\$648	\$456
Per Capita Expenses:	<b>\$441</b>	\$544	\$399
Operating Income (loss):	<b>(\$167,366)</b>	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	<b>493.07%</b>	442.09%	369.20%
Ending Retained Earnings for FY 22:	<b>\$9,059,226</b>	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	<b>\$2,176</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>	Leaf River Village		
<b>Unit Code:</b>	071/035/32	<b>County:</b>	Ogle
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$619,593		
<b>Equalized Assessed Valuation:</b>	\$5,579,958		
<b>Population:</b>	432		
<b>Employees:</b>			
<b>Full Time:</b>	3		
<b>Part Time:</b>	1		
<b>Salaries Paid:</b>	\$84,063		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	<b>\$181,114</b>	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	<b>\$419</b>	\$52,950	\$839
Revenues During FY 22:	<b>\$237,271</b>	\$563,644	\$213,143
Expenditures During FY 22:	<b>\$252,505</b>	\$457,110	\$153,944
Per Capita Revenues:	<b>\$549</b>	\$103,095	\$569
Per Capita Expenditures:	<b>\$585</b>	\$81,863	\$420
Revenues over/under Expenditures:	<b>(\$15,234)</b>	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	<b>65.69%</b>	355.12%	224.46%
Ending Fund Balance for FY 22:	<b>\$165,880</b>	\$749,617	\$343,316
Per Capita Ending Fund Balance:	<b>\$384</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>\$33,945</b>	\$253,935	\$72,003
Total Unrestricted Net Assets:	<b>\$131,535</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>\$1,018,639</b>	\$554,073	\$33,399
Per Capita Debt:	<b>\$2,358</b>	\$70,776	\$97
General Obligation Debt over EAV:	<b>18.26%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	<b>\$235,351</b>	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	<b>\$545</b>	\$124,305	\$1,284
Revenues During FY 22:	<b>\$189,528</b>	\$345,491	\$112,306
Expenditures During FY 22:	<b>\$234,139</b>	\$319,535	\$116,797
Per Capita Revenues:	<b>\$439</b>	\$19,154	\$321
Per Capita Expenses:	<b>\$542</b>	\$17,518	\$320
Operating Income (loss):	<b>(\$44,611)</b>	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	<b>81.46%</b>	411.24%	347.81%
Ending Retained Earnings for FY 22:	<b>\$190,740</b>	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	<b>\$442</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>	Lebanon City		
<b>Unit Code:</b>	088/075/30	<b>County:</b>	St. Clair
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Combination		
<b>Appropriation or Budget:</b>	\$4,247,017		
<b>Equalized Assessed Valuation:</b>	\$65,017,049		
<b>Population:</b>	4,443		
<b>Employees:</b>			
	<b>Full Time:</b>	23	
	<b>Part Time:</b>	11	
	<b>Salaries Paid:</b>	\$1,566,948	

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>\$1,011,322</b>	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	<b>\$228</b>	\$1,022	\$737
Revenues During FY 22:	<b>\$3,148,901</b>	\$8,203,224	\$3,716,217
Expenditures During FY 22:	<b>\$2,501,886</b>	\$7,009,559	\$3,078,192
Per Capita Revenues:	<b>\$709</b>	\$1,174	\$952
Per Capita Expenditures:	<b>\$563</b>	\$967	\$782
Revenues over/under Expenditures:	<b>\$647,015</b>	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	<b>69.55%</b>	141.68%	116.64%
Ending Fund Balance for FY 22:	<b>\$1,739,956</b>	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	<b>\$392</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>\$1,232,422</b>	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	<b>\$507,534</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>\$10,207,910</b>	\$14,039,311	\$2,989,000
Per Capita Debt:	<b>\$2,298</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>\$8,732,127</b>	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	<b>\$1,965</b>	\$1,999	\$1,575
Revenues During FY 22:	<b>\$1,952,558</b>	\$3,918,741	\$1,562,481
Expenditures During FY 22:	<b>\$1,452,438</b>	\$3,287,889	\$1,337,182
Per Capita Revenues:	<b>\$439</b>	\$648	\$456
Per Capita Expenses:	<b>\$327</b>	\$544	\$399
Operating Income (loss):	<b>\$500,120</b>	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	<b>637.39%</b>	442.09%	369.20%
Ending Retained Earnings for FY 22:	<b>\$9,257,625</b>	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	<b>\$2,084</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>	Lee Village		
<b>Unit Code:</b>	019/040/32	<b>County:</b>	DeKalb
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$881,500		
<b>Equalized Assessed Valuation:</b>	\$4,641,748		
<b>Population:</b>	337		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	10		
<b>Salaries Paid:</b>	\$47,059		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$209,619	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$622	\$52,950	\$839
Revenues During FY 22:	\$185,445	\$563,644	\$213,143
Expenditures During FY 22:	\$124,681	\$457,110	\$153,944
Per Capita Revenues:	\$550	\$103,095	\$569
Per Capita Expenditures:	\$370	\$81,863	\$420
Revenues over/under Expenditures:	\$60,764	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	183.17%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$228,383	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$678	\$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:	\$70,901	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$157,635	\$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>\$217,797</b>	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	<b>\$646</b>	\$124,305	\$1,284
Revenues During FY 22:	<b>\$94,207</b>	\$345,491	\$112,306
Expenditures During FY 22:	<b>\$175,595</b>	\$319,535	\$116,797
Per Capita Revenues:	<b>\$280</b>	\$19,154	\$321
Per Capita Expenses:	<b>\$521</b>	\$17,518	\$320
Operating Income (loss):	<b>(\$81,388)</b>	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	<b>101.60%</b>	411.24%	347.81%
Ending Retained Earnings for FY 22:	<b>\$178,409</b>	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	<b>\$529</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>	Leland Village		
<b>Unit Code:</b>	050/040/32	<b>County:</b>	Lasalle
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,440,158		
<b>Equalized Assessed Valuation:</b>	\$17,878,562		
<b>Population:</b>	923		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	5		
<b>Salaries Paid:</b>	\$213,652		

<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:	\$493,256	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$534	\$52,950	\$839
Revenues During FY 22:	\$669,065	\$563,644	\$213,143
Expenditures During FY 22:	\$581,296	\$457,110	\$153,944
Per Capita Revenues:	\$725	\$103,095	\$569
Per Capita Expenditures:	\$630	\$81,863	\$420
Revenues over/under Expenditures:	\$87,769	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	95.77%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$556,687	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$603	\$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:	\$260,276	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$327,800	\$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>\$525,298</b>	\$554,073	\$33,399
Per Capita Debt:	<b>\$569</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>\$538,342</b>	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	<b>\$583</b>	\$124,305	\$1,284
Revenues During FY 22:	<b>\$164,907</b>	\$345,491	\$112,306
Expenditures During FY 22:	<b>\$184,873</b>	\$319,535	\$116,797
Per Capita Revenues:	<b>\$179</b>	\$19,154	\$321
Per Capita Expenses:	<b>\$200</b>	\$17,518	\$320
Operating Income (loss):	<b>(\$19,966)</b>	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	<b>293.56%</b>	411.24%	347.81%
Ending Retained Earnings for FY 22:	<b>\$542,714</b>	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	<b>\$588</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>	Leland Grove City		
<b>Unit Code:</b>	083/065/30	<b>County:</b>	Sangamon
<b>Fiscal Year End:</b>	5/31/2022		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$2,918,570		
<b>Equalized Assessed Valuation:</b>	\$54,992,535		
<b>Population:</b>	1,472		
<b>Employees:</b>			
<b>Full Time:</b>	8		
<b>Part Time:</b>	6		
<b>Salaries Paid:</b>	\$313,408		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$1,091,029	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$741	\$1,022	\$737
Revenues During FY 22:	\$2,411,442	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$2,008,922	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$1,638	\$1,174	\$952
Per Capita Expenditures:	\$1,365	\$967	\$782
Revenues over/under Expenditures:	\$402,520	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	74.35%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$1,493,549	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$1,015	\$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:	\$710,020	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$783,529	(\$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>\$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 Between 1000 and 25,000**

#### Local Government Profile

<b>Unit Name:</b>	Lemont Village		
<b>Unit Code:</b>	016/310/32	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$22,573,060		
<b>Equalized Assessed Valuation:</b>	\$773,978,417		
<b>Population:</b>	17,629		
<b>Employees:</b>			
<b>Full Time:</b>	66		
<b>Part Time:</b>	26		
<b>Salaries Paid:</b>	\$6,302,012		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$7,735,423	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$439	\$1,022	\$737
Revenues During FY 22:	\$16,785,216	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$13,248,594	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$952	\$1,174	\$952
Per Capita Expenditures:	\$752	\$967	\$782
Revenues over/under Expenditures:	\$3,536,622	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	66.48%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$8,807,006	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$500	\$1,237	\$917

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,469,653	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	(\$8,574,306)	(\$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>\$45,076,035</b>	\$14,039,311	\$2,989,000
Per Capita Debt:	<b>\$2,557</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>\$48,340,814</b>	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	<b>\$2,742</b>	\$1,999	\$1,575
Revenues During FY 22:	<b>\$5,471,852</b>	\$3,918,741	\$1,562,481
Expenditures During FY 22:	<b>\$6,156,958</b>	\$3,287,889	\$1,337,182
Per Capita Revenues:	<b>\$310</b>	\$648	\$456
Per Capita Expenses:	<b>\$349</b>	\$544	\$399
Operating Income (loss):	<b>(\$685,106)</b>	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	<b>805.66%</b>	442.09%	369.20%
Ending Retained Earnings for FY 22:	<b>\$49,603,943</b>	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	<b>\$2,814</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>	Lena Village		
<b>Unit Code:</b>	089/035/32	<b>County:</b>	Stephenson
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$6,170,441		
<b>Equalized Assessed Valuation:</b>	\$44,090,871		
<b>Population:</b>	2,730		
<b>Employees:</b>			
<b>Full Time:</b>	10		
<b>Part Time:</b>	22		
<b>Salaries Paid:</b>	\$699,828		

Blended Component Units
Number Submitted = 1 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$5,681,290	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$2,081	\$1,022	\$737
Revenues During FY 22:	\$2,539,787	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$2,028,049	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$930	\$1,174	\$952
Per Capita Expenditures:	\$743	\$967	\$782
Revenues over/under Expenditures:	\$511,738	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	305.37%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$6,193,028	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$2,269	\$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:	\$979,996	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$2,277,276	(\$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>\$1,472,253</b>	\$14,039,311	\$2,989,000
Per Capita Debt:	<b>\$539</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>\$5,206,599</b>	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	<b>\$1,907</b>	\$1,999	\$1,575
Revenues During FY 22:	<b>\$1,549,462</b>	\$3,918,741	\$1,562,481
Expenditures During FY 22:	<b>\$971,900</b>	\$3,287,889	\$1,337,182
Per Capita Revenues:	<b>\$568</b>	\$648	\$456
Per Capita Expenses:	<b>\$356</b>	\$544	\$399
Operating Income (loss):	<b>\$577,562</b>	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	<b>595.14%</b>	442.09%	369.20%
Ending Retained Earnings for FY 22:	<b>\$5,784,161</b>	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	<b>\$2,119</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>	Lenzburg Village		
<b>Unit Code:</b>	088/080/32	<b>County:</b>	St. Clair
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$429,100		
<b>Equalized Assessed Valuation:</b>	\$3,890,203		
<b>Population:</b>	490		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	10		
<b>Salaries Paid:</b>	\$88,309		

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>\$158,213</b>	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	<b>\$323</b>	\$52,950	\$839
Revenues During FY 22:	<b>\$260,047</b>	\$563,644	\$213,143
Expenditures During FY 22:	<b>\$163,340</b>	\$457,110	\$153,944
Per Capita Revenues:	<b>\$531</b>	\$103,095	\$569
Per Capita Expenditures:	<b>\$333</b>	\$81,863	\$420
Revenues over/under Expenditures:	<b>\$96,707</b>	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	<b>156.07%</b>	355.12%	224.46%
Ending Fund Balance for FY 22:	<b>\$254,920</b>	\$749,617	\$343,316
Per Capita Ending Fund Balance:	<b>\$520</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>\$65,477</b>	\$253,935	\$72,003
Total Unrestricted Net Assets:	<b>\$189,443</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>\$755,890</b>	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	<b>\$1,543</b>	\$124,305	\$1,284
Revenues During FY 22:	<b>\$159,162</b>	\$345,491	\$112,306
Expenditures During FY 22:	<b>\$184,236</b>	\$319,535	\$116,797
Per Capita Revenues:	<b>\$325</b>	\$19,154	\$321
Per Capita Expenses:	<b>\$376</b>	\$17,518	\$320
Operating Income (loss):	<b>(\$25,074)</b>	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	<b>396.67%</b>	411.24%	347.81%
Ending Retained Earnings for FY 22:	<b>\$730,816</b>	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	<b>\$1,491</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>	Leonore Village		
<b>Unit Code:</b>	050/045/32	<b>County:</b>	Lasalle
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$367,050		
<b>Equalized Assessed Valuation:</b>	\$1,830,076		
<b>Population:</b>	135		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	9	
	<b>Salaries Paid:</b>	\$9,905	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$303,232	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$2,246	\$52,950	\$839
Revenues During FY 22:	\$79,657	\$563,644	\$213,143
Expenditures During FY 22:	\$59,517	\$457,110	\$153,944
Per Capita Revenues:	\$590	\$103,095	\$569
Per Capita Expenditures:	\$441	\$81,863	\$420
Revenues over/under Expenditures:	\$20,140	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	543.33%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$323,372	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$2,395	\$66,251	\$1,001

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$46,186	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$277,816	\$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>	Lerna Village		
<b>Unit Code:</b>	015/025/32	<b>County:</b>	Coles
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$200,543		
<b>Equalized Assessed Valuation:</b>	\$1,642,676		
<b>Population:</b>	226		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	3		
<b>Salaries Paid:</b>	\$18,928		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$83,480	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$369	\$52,950	\$839
Revenues During FY 22:	\$87,724	\$563,644	\$213,143
Expenditures During FY 22:	\$49,759	\$457,110	\$153,944
Per Capita Revenues:	\$388	\$103,095	\$569
Per Capita Expenditures:	\$220	\$81,863	\$420
Revenues over/under Expenditures:	\$37,965	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	244.07%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$121,445	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$537	\$66,251	\$1,001

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$12,304	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$109,141	\$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>\$58,062</b>	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	<b>\$257</b>	\$124,305	\$1,284
Revenues During FY 22:	<b>\$58,387</b>	\$345,491	\$112,306
Expenditures During FY 22:	<b>\$44,076</b>	\$319,535	\$116,797
Per Capita Revenues:	<b>\$258</b>	\$19,154	\$321
Per Capita Expenses:	<b>\$195</b>	\$17,518	\$320
Operating Income (loss):	<b>\$14,311</b>	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	<b>164.20%</b>	411.24%	347.81%
Ending Retained Earnings for FY 22:	<b>\$72,373</b>	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	<b>\$320</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>	Leroy City		
<b>Unit Code:</b>	064/080/30	<b>County:</b>	McLean
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$11,913,042		
<b>Equalized Assessed Valuation:</b>	\$58,711,097		
<b>Population:</b>	3,512		
<b>Employees:</b>			
<b>Full Time:</b>	21		
<b>Part Time:</b>	22		
<b>Salaries Paid:</b>	\$1,171,676		

#### 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:	\$1,411,833	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$402	\$1,022	\$737
Revenues During FY 22:	\$2,893,737	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$1,876,833	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$824	\$1,174	\$952
Per Capita Expenditures:	\$534	\$967	\$782
Revenues over/under Expenditures:	\$1,016,904	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	133.86%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$2,512,407	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$715	\$1,237	\$917

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,067,677	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$2,353,720	(\$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>\$8,083,024</b>	\$14,039,311	\$2,989,000
Per Capita Debt:	<b>\$2,302</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>\$5,430,774</b>	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	<b>\$1,546</b>	\$1,999	\$1,575
Revenues During FY 22:	<b>\$1,989,745</b>	\$3,918,741	\$1,562,481
Expenditures During FY 22:	<b>\$2,070,414</b>	\$3,287,889	\$1,337,182
Per Capita Revenues:	<b>\$567</b>	\$648	\$456
Per Capita Expenses:	<b>\$590</b>	\$544	\$399
Operating Income (loss):	<b>(\$80,669)</b>	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	<b>314.19%</b>	442.09%	369.20%
Ending Retained Earnings for FY 22:	<b>\$6,505,105</b>	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	<b>\$1,852</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>	Lewistown City
<b>Unit Code:</b>	029/065/30
<b>County:</b>	Fulton
<b>Fiscal Year End:</b>	4/30/2022
<b>Accounting Method:</b>	Cash With Assets
<b>Appropriation or Budget:</b>	\$2,170,379
<b>Equalized Assessed Valuation:</b>	\$18,867,384
<b>Population:</b>	2,021
<b>Employees:</b>	
<b>Full Time:</b>	7
<b>Part Time:</b>	8
<b>Salaries Paid:</b>	\$537,971

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	<b>\$1,628,956</b>	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	<b>\$806</b>	\$1,022	\$737
Revenues During FY 22:	<b>\$1,437,097</b>	\$8,203,224	\$3,716,217
Expenditures During FY 22:	<b>\$969,764</b>	\$7,009,559	\$3,078,192
Per Capita Revenues:	<b>\$711</b>	\$1,174	\$952
Per Capita Expenditures:	<b>\$480</b>	\$967	\$782
Revenues over/under Expenditures:	<b>\$467,333</b>	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	<b>215.47%</b>	141.68%	116.64%
Ending Fund Balance for FY 22:	<b>\$2,089,518</b>	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	<b>\$1,034</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>\$625,418</b>	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	<b>\$1,496,944</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>\$608,074</b>	\$14,039,311	\$2,989,000
Per Capita Debt:	<b>\$301</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>\$3,623,917</b>	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	<b>\$1,793</b>	\$1,999	\$1,575
Revenues During FY 22:	<b>\$880,601</b>	\$3,918,741	\$1,562,481
Expenditures During FY 22:	<b>\$803,674</b>	\$3,287,889	\$1,337,182
Per Capita Revenues:	<b>\$436</b>	\$648	\$456
Per Capita Expenses:	<b>\$398</b>	\$544	\$399
Operating Income (loss):	<b>\$76,927</b>	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	<b>459.14%</b>	442.09%	369.20%
Ending Retained Earnings for FY 22:	<b>\$3,689,963</b>	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	<b>\$1,826</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>	Lexington City		
<b>Unit Code:</b>	064/085/30	<b>County:</b>	McLean
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$2,857,146		
<b>Equalized Assessed Valuation:</b>	\$31,831,374		
<b>Population:</b>	2,090		
<b>Employees:</b>			
<b>Full Time:</b>	6		
<b>Part Time:</b>	17		
<b>Salaries Paid:</b>	\$424,930		

#### 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:	\$1,436,138	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$687	\$1,022	\$737
Revenues During FY 22:	\$2,379,171	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$1,403,976	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$1,138	\$1,174	\$952
Per Capita Expenditures:	\$672	\$967	\$782
Revenues over/under Expenditures:	\$975,195	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	139.99%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$1,965,436	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$940	\$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:	\$272,985	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$1,845,815	(\$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>\$8,186,055</b>	\$14,039,311	\$2,989,000
Per Capita Debt:	<b>\$3,917</b>	\$1,822	\$849
General Obligation Debt over EAV:	<b>2.43%</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>\$7,838,446</b>	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	<b>\$3,750</b>	\$1,999	\$1,575
Revenues During FY 22:	<b>\$805,502</b>	\$3,918,741	\$1,562,481
Expenditures During FY 22:	<b>\$1,546,633</b>	\$3,287,889	\$1,337,182
Per Capita Revenues:	<b>\$385</b>	\$648	\$456
Per Capita Expenses:	<b>\$740</b>	\$544	\$399
Operating Income (loss):	<b>(\$741,131)</b>	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	<b>487.72%</b>	442.09%	369.20%
Ending Retained Earnings for FY 22:	<b>\$7,543,212</b>	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	<b>\$3,609</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>	Liberty Village		
<b>Unit Code:</b>	001/040/32	<b>County:</b>	Adams
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$329,300		
<b>Equalized Assessed Valuation:</b>	\$6,911,852		
<b>Population:</b>	531		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	3		
<b>Salaries Paid:</b>	\$65,645		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$759,127	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$1,430	\$52,950	\$839
Revenues During FY 22:	\$229,724	\$563,644	\$213,143
Expenditures During FY 22:	\$121,896	\$457,110	\$153,944
Per Capita Revenues:	\$433	\$103,095	\$569
Per Capita Expenditures:	\$230	\$81,863	\$420
Revenues over/under Expenditures:	\$107,828	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	711.23%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$866,955	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,633	\$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:	\$188,553	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$678,402	\$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>\$30,000</b>	\$554,073	\$33,399
Per Capita Debt:	<b>\$56</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>\$1,376,129</b>	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	<b>\$2,592</b>	\$124,305	\$1,284
Revenues During FY 22:	<b>\$198,595</b>	\$345,491	\$112,306
Expenditures During FY 22:	<b>\$116,167</b>	\$319,535	\$116,797
Per Capita Revenues:	<b>\$374</b>	\$19,154	\$321
Per Capita Expenses:	<b>\$219</b>	\$17,518	\$320
Operating Income (loss):	<b>\$82,428</b>	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	<b>1,255.57%</b>	411.24%	347.81%
Ending Retained Earnings for FY 22:	<b>\$1,458,557</b>	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	<b>\$2,747</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>	Libertyville Village		
<b>Unit Code:</b>	049/105/32	<b>County:</b>	Lake
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$64,841,143		
<b>Equalized Assessed Valuation:</b>	\$1,276,670,658		
<b>Population:</b>	20,579		
<b>Employees:</b>			
	<b>Full Time:</b>	152	
	<b>Part Time:</b>	10	
	<b>Salaries Paid:</b>	\$16,372,127	

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>\$19,216,577</b>	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	<b>\$934</b>	\$1,022	\$737
Revenues During FY 22:	<b>\$37,885,352</b>	\$8,203,224	\$3,716,217
Expenditures During FY 22:	<b>\$27,948,119</b>	\$7,009,559	\$3,078,192
Per Capita Revenues:	<b>\$1,841</b>	\$1,174	\$952
Per Capita Expenditures:	<b>\$1,358</b>	\$967	\$782
Revenues over/under Expenditures:	<b>\$9,937,233</b>	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	<b>84.09%</b>	141.68%	116.64%
Ending Fund Balance for FY 22:	<b>\$23,501,616</b>	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	<b>\$1,142</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>\$2,981,650</b>	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	<b>(\$18,845,384)</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>\$36,972,383</b>	\$14,039,311	\$2,989,000
Per Capita Debt:	<b>\$1,797</b>	\$1,822	\$849
General Obligation Debt over EAV:	<b>1.08%</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>\$24,966,137</b>	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	<b>\$1,213</b>	\$1,999	\$1,575
Revenues During FY 22:	<b>\$12,993,632</b>	\$3,918,741	\$1,562,481
Expenditures During FY 22:	<b>\$10,010,949</b>	\$3,287,889	\$1,337,182
Per Capita Revenues:	<b>\$631</b>	\$648	\$456
Per Capita Expenses:	<b>\$486</b>	\$544	\$399
Operating Income (loss):	<b>\$2,982,683</b>	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	<b>389.26%</b>	442.09%	369.20%
Ending Retained Earnings for FY 22:	<b>\$38,968,944</b>	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	<b>\$1,894</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>	Lily Lake Village
<b>Unit Code:</b>	045/057/32
<b>County:</b>	Kane
<b>Fiscal Year End:</b>	4/30/2022
<b>Accounting Method:</b>	Cash With Assets
<b>Appropriation or Budget:</b>	\$1,027,680
<b>Equalized Assessed Valuation:</b>	\$41,570,015
<b>Population:</b>	1,000
<b>Employees:</b>	
<b>Full Time:</b>	
<b>Part Time:</b>	2
<b>Salaries Paid:</b>	\$45,038

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$877,447	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$877	\$52,950	\$839
Revenues During FY 22:	\$682,831	\$563,644	\$213,143
Expenditures During FY 22:	\$721,496	\$457,110	\$153,944
Per Capita Revenues:	\$683	\$103,095	\$569
Per Capita Expenditures:	\$721	\$81,863	\$420
Revenues over/under Expenditures:	(\$38,665)	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	116.26%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$838,782	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$839	\$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:	\$381,267	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$457,515	\$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>	Lima Village		
<b>Unit Code:</b>	001/045/32	<b>County:</b>	Adams
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$45,397		
<b>Equalized Assessed Valuation:</b>	\$1,374,404		
<b>Population:</b>	100		
<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:	\$122,930	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$1,229	\$52,950	\$839
Revenues During FY 22:	\$47,667	\$563,644	\$213,143
Expenditures During FY 22:	\$24,862	\$457,110	\$153,944
Per Capita Revenues:	\$477	\$103,095	\$569
Per Capita Expenditures:	\$249	\$81,863	\$420
Revenues over/under Expenditures:	\$22,805	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	586.18%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$145,735	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,457	\$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:	\$44,655	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$101,080	\$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>\$12,618</b>	\$554,073	\$33,399
Per Capita Debt:	<b>\$126</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>\$66,588</b>	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	<b>\$666</b>	\$124,305	\$1,284
Revenues During FY 22:	<b>\$11,629</b>	\$345,491	\$112,306
Expenditures During FY 22:	<b>\$25,972</b>	\$319,535	\$116,797
Per Capita Revenues:	<b>\$116</b>	\$19,154	\$321
Per Capita Expenses:	<b>\$260</b>	\$17,518	\$320
Operating Income (loss):	<b>(\$14,343)</b>	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	<b>201.16%</b>	411.24%	347.81%
Ending Retained Earnings for FY 22:	<b>\$52,245</b>	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	<b>\$522</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>	Limestone Village		
<b>Unit Code:</b>	046/095/32	<b>County:</b>	Kankakee
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$803,534		
<b>Equalized Assessed Valuation:</b>	\$31,141,767		
<b>Population:</b>	1,513		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	1		
<b>Salaries Paid:</b>	\$28,473		

#### 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:	\$1,409,214	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$931	\$1,022	\$737
Revenues During FY 22:	\$667,712	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$547,843	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$441	\$1,174	\$952
Per Capita Expenditures:	\$362	\$967	\$782
Revenues over/under Expenditures:	\$119,869	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	288.24%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$1,579,083	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$1,044	\$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:	\$843,639	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$735,444	(\$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>\$50,000</b>	\$14,039,311	\$2,989,000
Per Capita Debt:	<b>\$33</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>\$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 Between 1000 and 25,000**

#### Local Government Profile

<b>Unit Name:</b>	Lincoln City		
<b>Unit Code:</b>	054/040/30	<b>County:</b>	Logan
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$22,882,111		
<b>Equalized Assessed Valuation:</b>	\$160,730,528		
<b>Population:</b>	14,504		
<b>Employees:</b>			
	<b>Full Time:</b>	77	
	<b>Part Time:</b>	35	
	<b>Salaries Paid:</b>	\$4,656,091	

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>\$6,235,454</b>	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	<b>\$430</b>	\$1,022	\$737
Revenues During FY 22:	<b>\$12,629,346</b>	\$8,203,224	\$3,716,217
Expenditures During FY 22:	<b>\$9,890,786</b>	\$7,009,559	\$3,078,192
Per Capita Revenues:	<b>\$871</b>	\$1,174	\$952
Per Capita Expenditures:	<b>\$682</b>	\$967	\$782
Revenues over/under Expenditures:	<b>\$2,738,560</b>	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	<b>84.90%</b>	141.68%	116.64%
Ending Fund Balance for FY 22:	<b>\$8,397,753</b>	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	<b>\$579</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>\$2,552,356</b>	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	<b>(\$38,264,028)</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>\$24,343,287</b>	\$14,039,311	\$2,989,000
Per Capita Debt:	<b>\$1,678</b>	\$1,822	\$849
General Obligation Debt over EAV:	<b>2.35%</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>\$11,265,033</b>	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	<b>\$777</b>	\$1,999	\$1,575
Revenues During FY 22:	<b>\$7,696,853</b>	\$3,918,741	\$1,562,481
Expenditures During FY 22:	<b>\$2,993,319</b>	\$3,287,889	\$1,337,182
Per Capita Revenues:	<b>\$531</b>	\$648	\$456
Per Capita Expenses:	<b>\$206</b>	\$544	\$399
Operating Income (loss):	<b>\$4,703,534</b>	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	<b>535.00%</b>	442.09%	369.20%
Ending Retained Earnings for FY 22:	<b>\$16,014,254</b>	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	<b>\$1,104</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>	Lincolnshire Village		
<b>Unit Code:</b>	049/110/32	<b>County:</b>	Lake
<b>Fiscal Year End:</b>	12/31/2022		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$37,443,900		
<b>Equalized Assessed Valuation:</b>	\$676,002,635		
<b>Population:</b>	7,940		
<b>Employees:</b>			
<b>Full Time:</b>	59		
<b>Part Time:</b>	3		
<b>Salaries Paid:</b>	\$5,842,630		

#### 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:	\$7,876,327	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$992	\$1,022	\$737
Revenues During FY 22:	\$15,487,272	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$11,103,294	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$1,951	\$1,174	\$952
Per Capita Expenditures:	\$1,398	\$967	\$782
Revenues over/under Expenditures:	\$4,383,978	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	80.24%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$8,909,018	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$1,122	\$1,237	\$917

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,278,384	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	(\$3,768,140)	(\$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>\$13,675,000</b>	\$14,039,311	\$2,989,000
Per Capita Debt:	<b>\$1,722</b>	\$1,822	\$849
General Obligation Debt over EAV:	<b>0.60%</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>\$35,158,350</b>	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	<b>\$4,428</b>	\$1,999	\$1,575
Revenues During FY 22:	<b>\$6,587,605</b>	\$3,918,741	\$1,562,481
Expenditures During FY 22:	<b>\$6,968,965</b>	\$3,287,889	\$1,337,182
Per Capita Revenues:	<b>\$830</b>	\$648	\$456
Per Capita Expenses:	<b>\$878</b>	\$544	\$399
Operating Income (loss):	<b>(\$381,360)</b>	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	<b>618.05%</b>	442.09%	369.20%
Ending Retained Earnings for FY 22:	<b>\$43,071,419</b>	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	<b>\$5,425</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>	Lincolnwood Village		
<b>Unit Code:</b>	016/315/32	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$80,996,293		
<b>Equalized Assessed Valuation:</b>	\$689,930,710		
<b>Population:</b>	13,191		
<b>Employees:</b>			
<b>Full Time:</b>	87		
<b>Part Time:</b>	7		
<b>Salaries Paid:</b>	\$8,518,721		

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:	\$20,838,963	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$1,580	\$1,022	\$737
Revenues During FY 22:	\$27,968,473	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$29,807,704	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$2,120	\$1,174	\$952
Per Capita Expenditures:	\$2,260	\$967	\$782
Revenues over/under Expenditures:	(\$1,839,231)	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	145.29%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$43,306,560	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$3,283	\$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:	\$5,197,491	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	(\$15,077,300)	(\$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>\$80,149,423</b>	\$14,039,311	\$2,989,000
Per Capita Debt:	<b>\$6,076</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>\$9,160,744</b>	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	<b>\$694</b>	\$1,999	\$1,575
Revenues During FY 22:	<b>\$5,516,299</b>	\$3,918,741	\$1,562,481
Expenditures During FY 22:	<b>\$3,091,211</b>	\$3,287,889	\$1,337,182
Per Capita Revenues:	<b>\$418</b>	\$648	\$456
Per Capita Expenses:	<b>\$234</b>	\$544	\$399
Operating Income (loss):	<b>\$2,425,088</b>	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	<b>334.95%</b>	442.09%	369.20%
Ending Retained Earnings for FY 22:	<b>\$10,354,141</b>	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	<b>\$785</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>	Lindenhurst Village		
<b>Unit Code:</b>	049/115/32	<b>County:</b>	Lake
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$11,981,912		
<b>Equalized Assessed Valuation:</b>	\$361,112,105		
<b>Population:</b>	14,406		
<b>Employees:</b>			
<b>Full Time:</b>	30		
<b>Part Time:</b>	4		
<b>Salaries Paid:</b>	\$2,932,445		

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>\$5,194,217</b>	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	<b>\$361</b>	\$1,022	\$737
Revenues During FY 22:	<b>\$6,896,413</b>	\$8,203,224	\$3,716,217
Expenditures During FY 22:	<b>\$4,374,852</b>	\$7,009,559	\$3,078,192
Per Capita Revenues:	<b>\$479</b>	\$1,174	\$952
Per Capita Expenditures:	<b>\$304</b>	\$967	\$782
Revenues over/under Expenditures:	<b>\$2,521,561</b>	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	<b>173.12%</b>	141.68%	116.64%
Ending Fund Balance for FY 22:	<b>\$7,573,778</b>	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	<b>\$526</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>\$2,121,519</b>	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	<b>\$5,017,026</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>\$21,228,061</b>	\$14,039,311	\$2,989,000
Per Capita Debt:	<b>\$1,474</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>\$30,961,978</b>	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	<b>\$2,149</b>	\$1,999	\$1,575
Revenues During FY 22:	<b>\$6,992,759</b>	\$3,918,741	\$1,562,481
Expenditures During FY 22:	<b>\$6,408,792</b>	\$3,287,889	\$1,337,182
Per Capita Revenues:	<b>\$485</b>	\$648	\$456
Per Capita Expenses:	<b>\$445</b>	\$544	\$399
Operating Income (loss):	<b>\$583,967</b>	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	<b>490.06%</b>	442.09%	369.20%
Ending Retained Earnings for FY 22:	<b>\$31,406,808</b>	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	<b>\$2,180</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>	Lisbon Village		
<b>Unit Code:</b>	047/010/32	<b>County:</b>	Kendall
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$220,862		
<b>Equalized Assessed Valuation:</b>	\$5,823,996		
<b>Population:</b>	311		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	6		
<b>Salaries Paid:</b>	\$14,608		

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$272,649	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$877	\$52,950	\$839
Revenues During FY 22:	\$292,800	\$563,644	\$213,143
Expenditures During FY 22:	\$159,942	\$457,110	\$153,944
Per Capita Revenues:	\$941	\$103,095	\$569
Per Capita Expenditures:	\$514	\$81,863	\$420
Revenues over/under Expenditures:	\$132,858	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	210.25%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$336,274	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,081	\$66,251	\$1,001

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$20,491	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$315,783	\$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>\$914,798</b>	\$554,073	\$33,399
Per Capita Debt:	<b>\$2,941</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>\$1,102,072</b>	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	<b>\$3,544</b>	\$124,305	\$1,284
Revenues During FY 22:	<b>\$0</b>	\$345,491	\$112,306
Expenditures During FY 22:	<b>\$24,233</b>	\$319,535	\$116,797
Per Capita Revenues:	<b>\$0</b>	\$19,154	\$321
Per Capita Expenses:	<b>\$78</b>	\$17,518	\$320
Operating Income (loss):	<b>(\$24,233)</b>	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	<b>4,733.51%</b>	411.24%	347.81%
Ending Retained Earnings for FY 22:	<b>\$1,147,072</b>	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	<b>\$3,688</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>	Lisle Village		
<b>Unit Code:</b>	022/070/32	<b>County:</b>	Dupage
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$38,862,588		
<b>Equalized Assessed Valuation:</b>	\$1,134,582,174		
<b>Population:</b>	24,223		
<b>Employees:</b>			
<b>Full Time:</b>	89		
<b>Part Time:</b>	20		
<b>Salaries Paid:</b>	\$7,775,467		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$24,889,616	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$1,028	\$1,022	\$737
Revenues During FY 22:	\$22,330,281	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$19,006,983	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$922	\$1,174	\$952
Per Capita Expenditures:	\$785	\$967	\$782
Revenues over/under Expenditures:	\$3,323,298	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	148.08%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$28,144,914	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$1,162	\$1,237	\$917

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$11,628,679	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$18,859,982	(\$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>\$20,696,748</b>	\$14,039,311	\$2,989,000
Per Capita Debt:	<b>\$854</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>\$36,406,108</b>	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	<b>\$1,503</b>	\$1,999	\$1,575
Revenues During FY 22:	<b>\$6,505,371</b>	\$3,918,741	\$1,562,481
Expenditures During FY 22:	<b>\$5,699,999</b>	\$3,287,889	\$1,337,182
Per Capita Revenues:	<b>\$269</b>	\$648	\$456
Per Capita Expenses:	<b>\$235</b>	\$544	\$399
Operating Income (loss):	<b>\$805,372</b>	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	<b>628.49%</b>	442.09%	369.20%
Ending Retained Earnings for FY 22:	<b>\$35,823,984</b>	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	<b>\$1,479</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>	Litchfield City
<b>Unit Code:</b>	068/055/30
<b>County:</b>	Montgomery
<b>Fiscal Year End:</b>	4/30/2022
<b>Accounting Method:</b>	Modified Accrual
<b>Appropriation or Budget:</b>	\$16,598,859
<b>Equalized Assessed Valuation:</b>	\$101,303,629
<b>Population:</b>	6,939
<b>Employees:</b>	
<b>Full Time:</b>	58
<b>Part Time:</b>	35
<b>Salaries Paid:</b>	\$3,847,717

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>\$10,683,384</b>	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	<b>\$1,540</b>	\$1,022	\$737
Revenues During FY 22:	<b>\$13,357,507</b>	\$8,203,224	\$3,716,217
Expenditures During FY 22:	<b>\$7,757,479</b>	\$7,009,559	\$3,078,192
Per Capita Revenues:	<b>\$1,925</b>	\$1,174	\$952
Per Capita Expenditures:	<b>\$1,118</b>	\$967	\$782
Revenues over/under Expenditures:	<b>\$5,600,028</b>	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	<b>194.02%</b>	141.68%	116.64%
Ending Fund Balance for FY 22:	<b>\$15,051,444</b>	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	<b>\$2,169</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>\$7,894,805</b>	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	<b>\$5,913,655</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>\$14,239,882</b>	\$14,039,311	\$2,989,000
Per Capita Debt:	<b>\$2,052</b>	\$1,822	\$849
General Obligation Debt over EAV:	<b>5.48%</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>\$14,736,632</b>	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	<b>\$2,124</b>	\$1,999	\$1,575
Revenues During FY 22:	<b>\$4,217,267</b>	\$3,918,741	\$1,562,481
Expenditures During FY 22:	<b>\$4,153,113</b>	\$3,287,889	\$1,337,182
Per Capita Revenues:	<b>\$608</b>	\$648	\$456
Per Capita Expenses:	<b>\$599</b>	\$544	\$399
Operating Income (loss):	<b>\$64,154</b>	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	<b>375.88%</b>	442.09%	369.20%
Ending Retained Earnings for FY 22:	<b>\$15,610,786</b>	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	<b>\$2,250</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>	Little York Village		
<b>Unit Code:</b>	094/020/32	<b>County:</b>	Warren
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$200,264		
<b>Equalized Assessed Valuation:</b>	\$2,002,010		
<b>Population:</b>	331		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	9		
<b>Salaries Paid:</b>	\$14,482		

#### 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>\$263,082</b>	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	<b>\$795</b>	\$52,950	\$839
Revenues During FY 22:	<b>\$112,512</b>	\$563,644	\$213,143
Expenditures During FY 22:	<b>\$68,973</b>	\$457,110	\$153,944
Per Capita Revenues:	<b>\$340</b>	\$103,095	\$569
Per Capita Expenditures:	<b>\$208</b>	\$81,863	\$420
Revenues over/under Expenditures:	<b>\$43,539</b>	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	<b>413.81%</b>	355.12%	224.46%
Ending Fund Balance for FY 22:	<b>\$285,418</b>	\$749,617	\$343,316
Per Capita Ending Fund Balance:	<b>\$862</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>\$151,394</b>	\$253,935	\$72,003
Total Unrestricted Net Assets:	<b>\$134,024</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>\$498,597</b>	\$554,073	\$33,399
Per Capita Debt:	<b>\$1,506</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>\$1,075,295</b>	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	<b>\$3,249</b>	\$124,305	\$1,284
Revenues During FY 22:	<b>\$112,475</b>	\$345,491	\$112,306
Expenditures During FY 22:	<b>\$143,398</b>	\$319,535	\$116,797
Per Capita Revenues:	<b>\$340</b>	\$19,154	\$321
Per Capita Expenses:	<b>\$433</b>	\$17,518	\$320
Operating Income (loss):	<b>(\$30,923)</b>	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	<b>744.48%</b>	411.24%	347.81%
Ending Retained Earnings for FY 22:	<b>\$1,067,576</b>	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	<b>\$3,225</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>	Littleton Village														
<b>Unit Code:</b>	084/020/32	<b>County:</b>	Schuyler												
<b>Fiscal Year End:</b>	5/30/2022														
<b>Accounting Method:</b>	Cash With Assets														
<b>Appropriation or Budget:</b>	\$24,204														
<b>Equalized Assessed Valuation:</b>	\$996,753														
<b>Population:</b>	200														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px;">\$</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**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$233,985	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$1,170	\$52,950	\$839
Revenues During FY 22:	\$58,790	\$563,644	\$213,143
Expenditures During FY 22:	\$24,204	\$457,110	\$153,944
Per Capita Revenues:	\$294	\$103,095	\$569
Per Capita Expenditures:	\$121	\$81,863	\$420
Revenues over/under Expenditures:	\$34,586	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	1,109.61%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$268,571	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,343	\$66,251	\$1,001

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,011	\$0
Total Unreserved Funds:	\$369,871	\$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>	Liverpool Village		
<b>Unit Code:</b>	029/070/32	<b>County:</b>	Fulton
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$58,000		
<b>Equalized Assessed Valuation:</b>	\$456,067		
<b>Population:</b>	556		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	11	
	<b>Salaries Paid:</b>	\$7,403	

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	<b>\$68,950</b>	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	<b>\$124</b>	\$52,950	\$839
Revenues During FY 22:	<b>\$48,675</b>	\$563,644	\$213,143
Expenditures During FY 22:	<b>\$54,700</b>	\$457,110	\$153,944
Per Capita Revenues:	<b>\$88</b>	\$103,095	\$569
Per Capita Expenditures:	<b>\$98</b>	\$81,863	\$420
Revenues over/under Expenditures:	<b>(\$6,025)</b>	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	<b>115.04%</b>	355.12%	224.46%
Ending Fund Balance for FY 22:	<b>\$62,925</b>	\$749,617	\$343,316
Per Capita Ending Fund Balance:	<b>\$113</b>	\$66,251	\$1,001

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$59,649</b>	\$10,011	\$0
Total Unreserved Funds:	<b>\$9,391</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 Less Than 1,000**

#### Local Government Profile

<b>Unit Name:</b>	Livingston Village		
<b>Unit Code:</b>	057/070/32	<b>County:</b>	Madison
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,376,330		
<b>Equalized Assessed Valuation:</b>	\$8,545,825		
<b>Population:</b>	858		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	9		
<b>Salaries Paid:</b>	\$185,601		

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>\$586,056</b>	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	<b>\$683</b>	\$52,950	\$839
Revenues During FY 22:	<b>\$476,382</b>	\$563,644	\$213,143
Expenditures During FY 22:	<b>\$448,579</b>	\$457,110	\$153,944
Per Capita Revenues:	<b>\$555</b>	\$103,095	\$569
Per Capita Expenditures:	<b>\$523</b>	\$81,863	\$420
Revenues over/under Expenditures:	<b>\$27,803</b>	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	<b>220.39%</b>	355.12%	224.46%
Ending Fund Balance for FY 22:	<b>\$988,617</b>	\$749,617	\$343,316
Per Capita Ending Fund Balance:	<b>\$1,152</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>\$72,499</b>	\$253,935	\$72,003
Total Unrestricted Net Assets:	<b>\$916,118</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>\$425,385</b>	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	<b>\$496</b>	\$124,305	\$1,284
Revenues During FY 22:	<b>\$251,814</b>	\$345,491	\$112,306
Expenditures During FY 22:	<b>\$302,441</b>	\$319,535	\$116,797
Per Capita Revenues:	<b>\$293</b>	\$19,154	\$321
Per Capita Expenses:	<b>\$352</b>	\$17,518	\$320
Operating Income (loss):	<b>(\$50,627)</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>	Loami Village		
<b>Unit Code:</b>	083/070/32	<b>County:</b>	Sangamon
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$762,879		
<b>Equalized Assessed Valuation:</b>	\$8,123,801		
<b>Population:</b>	891		
<b>Employees:</b>			
<b>Full Time:</b>	4		
<b>Part Time:</b>	16		
<b>Salaries Paid:</b>	\$203,532		

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>\$707,066</b>	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	<b>\$794</b>	\$52,950	\$839
Revenues During FY 22:	<b>\$449,791</b>	\$563,644	\$213,143
Expenditures During FY 22:	<b>\$290,484</b>	\$457,110	\$153,944
Per Capita Revenues:	<b>\$505</b>	\$103,095	\$569
Per Capita Expenditures:	<b>\$326</b>	\$81,863	\$420
Revenues over/under Expenditures:	<b>\$159,307</b>	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	<b>294.31%</b>	355.12%	224.46%
Ending Fund Balance for FY 22:	<b>\$854,920</b>	\$749,617	\$343,316
Per Capita Ending Fund Balance:	<b>\$960</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>\$107,838</b>	\$253,935	\$72,003
Total Unrestricted Net Assets:	<b>\$747,082</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>\$56,040</b>	\$554,073	\$33,399
Per Capita Debt:	<b>\$63</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>\$1,680,787</b>	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	<b>\$1,886</b>	\$124,305	\$1,284
Revenues During FY 22:	<b>\$274,292</b>	\$345,491	\$112,306
Expenditures During FY 22:	<b>\$347,954</b>	\$319,535	\$116,797
Per Capita Revenues:	<b>\$308</b>	\$19,154	\$321
Per Capita Expenses:	<b>\$391</b>	\$17,518	\$320
Operating Income (loss):	<b>(\$73,662)</b>	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	<b>465.17%</b>	411.24%	347.81%
Ending Retained Earnings for FY 22:	<b>\$1,618,578</b>	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	<b>\$1,817</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>	Lockport City		
<b>Unit Code:</b>	099/060/30	<b>County:</b>	Will
<b>Fiscal Year End:</b>	12/31/2022		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$54,269,500		
<b>Equalized Assessed Valuation:</b>	\$891,790,810		
<b>Population:</b>	26,094		
<b>Employees:</b>			
<b>Full Time:</b>	101		
<b>Part Time:</b>	17		
<b>Salaries Paid:</b>	\$9,915,710		

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>\$15,778,513</b>	\$34,972,404	\$30,239,443
Per Capita Beginning Fund Balance:	<b>\$605</b>	\$748	\$712
Revenues During FY 22:	<b>\$23,363,975</b>	\$72,859,655	\$58,178,402
Expenditures During FY 22:	<b>\$19,826,650</b>	\$61,478,579	\$47,866,110
Per Capita Revenues:	<b>\$895</b>	\$1,441	\$1,484
Per Capita Expenditures:	<b>\$760</b>	\$1,214	\$1,238
Revenues over/under Expenditures:	<b>\$3,537,325</b>	\$11,381,080	\$9,077,164
Ratio of Fund Balance to Expenditures:	<b>77.25%</b>	81.39%	73.81%
Ending Fund Balance for FY 22:	<b>\$15,315,838</b>	\$43,663,747	\$34,356,837
Per Capita Ending Fund Balance:	<b>\$587</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>\$3,797,499</b>	\$19,660,916	\$12,691,601
Total Unrestricted Net Assets:	<b>\$8,457,571</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>\$35,723,997</b>	\$139,572,276	\$79,067,655
Per Capita Debt:	<b>\$1,369</b>	\$2,651	\$2,043
General Obligation Debt over EAV:	<b>0.94%</b>	20.99%	2.70%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	<b>\$87,209,165</b>	\$76,751,554	\$56,969,508
Per Capita Beginning Retained Earnings	<b>\$3,342</b>	\$1,532	\$1,230
Revenues During FY 22:	<b>\$18,056,776</b>	\$25,359,482	\$17,601,369
Expenditures During FY 22:	<b>\$14,444,258</b>	\$21,600,430	\$14,367,115
Per Capita Revenues:	<b>\$692</b>	\$495	\$394
Per Capita Expenses:	<b>\$554</b>	\$419	\$333
Operating Income (loss):	<b>\$3,612,518</b>	\$3,759,052	\$2,712,239
Ratio of Retained Earnings to Expenses:	<b>630.20%</b>	453.32%	429.72%
Ending Retained Earnings for FY 22:	<b>\$91,027,683</b>	\$80,939,609	\$57,687,802
Per Capita Ending Retained Earnings:	<b>\$3,488</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>	Loda Village		
<b>Unit Code:</b>	038/065/32	<b>County:</b>	Iroquois
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$784,700		
<b>Equalized Assessed Valuation:</b>	\$3,735,032		
<b>Population:</b>	356		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	12		
<b>Salaries Paid:</b>	\$24,826		

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$638,203	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$1,793	\$52,950	\$839
Revenues During FY 22:	\$222,573	\$563,644	\$213,143
Expenditures During FY 22:	\$109,364	\$457,110	\$153,944
Per Capita Revenues:	\$625	\$103,095	\$569
Per Capita Expenditures:	\$307	\$81,863	\$420
Revenues over/under Expenditures:	\$113,209	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	687.07%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$751,412	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$2,111	\$66,251	\$1,001

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$68,850	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$682,562	\$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>\$165,648</b>	\$554,073	\$33,399
Per Capita Debt:	<b>\$465</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>\$522,863</b>	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	<b>\$1,469</b>	\$124,305	\$1,284
Revenues During FY 22:	<b>\$141,972</b>	\$345,491	\$112,306
Expenditures During FY 22:	<b>\$76,585</b>	\$319,535	\$116,797
Per Capita Revenues:	<b>\$399</b>	\$19,154	\$321
Per Capita Expenses:	<b>\$215</b>	\$17,518	\$320
Operating Income (loss):	<b>\$65,387</b>	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	<b>768.10%</b>	411.24%	347.81%
Ending Retained Earnings for FY 22:	<b>\$588,250</b>	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	<b>\$1,652</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>	Lomax Village		
<b>Unit Code:</b>	036/025/32	<b>County:</b>	Henderson
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$546,400		
<b>Equalized Assessed Valuation:</b>	\$3,483,588		
<b>Population:</b>	404		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	4		
<b>Salaries Paid:</b>	\$18,872		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$411,965	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$1,020	\$52,950	\$839
Revenues During FY 22:	\$192,740	\$563,644	\$213,143
Expenditures During FY 22:	\$109,341	\$457,110	\$153,944
Per Capita Revenues:	\$477	\$103,095	\$569
Per Capita Expenditures:	\$271	\$81,863	\$420
Revenues over/under Expenditures:	\$83,399	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	453.05%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$495,364	\$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:	\$532,361	\$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 Greater than 25,000**

#### Local Government Profile

<b>Unit Name:</b>	Lombard Village		
<b>Unit Code:</b>	022/075/32	<b>County:</b>	Dupage
<b>Fiscal Year End:</b>	12/31/2022		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$107,410,553		
<b>Equalized Assessed Valuation:</b>	\$1,829,367,819		
<b>Population:</b>	44,476		
<b>Employees:</b>			
<b>Full Time:</b>	230		
<b>Part Time:</b>	33		
<b>Salaries Paid:</b>	\$23,847,408		

Blended Component Units
Number Submitted = 2
Firefighters Pension
Police Pension

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	<b>\$36,494,418</b>	\$34,972,404	\$30,239,443
Per Capita Beginning Fund Balance:	<b>\$821</b>	\$748	\$712
Revenues During FY 22:	<b>\$57,481,231</b>	\$72,859,655	\$58,178,402
Expenditures During FY 22:	<b>\$46,062,041</b>	\$61,478,579	\$47,866,110
Per Capita Revenues:	<b>\$1,292</b>	\$1,441	\$1,484
Per Capita Expenditures:	<b>\$1,036</b>	\$1,214	\$1,238
Revenues over/under Expenditures:	<b>\$11,419,190</b>	\$11,381,080	\$9,077,164
Ratio of Fund Balance to Expenditures:	<b>102.11%</b>	81.39%	73.81%
Ending Fund Balance for FY 22:	<b>\$47,033,791</b>	\$43,663,747	\$34,356,837
Per Capita Ending Fund Balance:	<b>\$1,058</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>\$24,527,292</b>	\$19,660,916	\$12,691,601
Total Unrestricted Net Assets:	<b>\$552,986</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>\$14,352,401</b>	\$139,572,276	\$79,067,655
Per Capita Debt:	<b>\$323</b>	\$2,651	\$2,043
General Obligation Debt over EAV:	<b>0.00%</b>	20.99%	2.70%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	<b>\$103,989,848</b>	\$76,751,554	\$56,969,508
Per Capita Beginning Retained Earnings	<b>\$2,338</b>	\$1,532	\$1,230
Revenues During FY 22:	<b>\$24,273,439</b>	\$25,359,482	\$17,601,369
Expenditures During FY 22:	<b>\$21,874,388</b>	\$21,600,430	\$14,367,115
Per Capita Revenues:	<b>\$546</b>	\$495	\$394
Per Capita Expenses:	<b>\$492</b>	\$419	\$333
Operating Income (loss):	<b>\$2,399,051</b>	\$3,759,052	\$2,712,239
Ratio of Retained Earnings to Expenses:	<b>485.00%</b>	453.32%	429.72%
Ending Retained Earnings for FY 22:	<b>\$106,090,619</b>	\$80,939,609	\$57,687,802
Per Capita Ending Retained Earnings:	<b>\$2,385</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>	London Mills Village		
<b>Unit Code:</b>	029/075/32	<b>County:</b>	Fulton
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$651,625		
<b>Equalized Assessed Valuation:</b>	\$1,986,530		
<b>Population:</b>	348		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	8		
<b>Salaries Paid:</b>	\$43,069		

Blended Component Units
Empty table 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:	<b>\$271,982</b>	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	<b>\$782</b>	\$52,950	\$839
Revenues During FY 22:	<b>\$231,614</b>	\$563,644	\$213,143
Expenditures During FY 22:	<b>\$176,840</b>	\$457,110	\$153,944
Per Capita Revenues:	<b>\$666</b>	\$103,095	\$569
Per Capita Expenditures:	<b>\$508</b>	\$81,863	\$420
Revenues over/under Expenditures:	<b>\$54,774</b>	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	<b>185.02%</b>	355.12%	224.46%
Ending Fund Balance for FY 22:	<b>\$327,184</b>	\$749,617	\$343,316
Per Capita Ending Fund Balance:	<b>\$940</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>\$88,001</b>	\$253,935	\$72,003
Total Unrestricted Net Assets:	<b>\$238,630</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>\$343,391</b>	\$554,073	\$33,399
Per Capita Debt:	<b>\$987</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>\$1,821,960</b>	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	<b>\$5,236</b>	\$124,305	\$1,284
Revenues During FY 22:	<b>\$199,114</b>	\$345,491	\$112,306
Expenditures During FY 22:	<b>\$392,541</b>	\$319,535	\$116,797
Per Capita Revenues:	<b>\$572</b>	\$19,154	\$321
Per Capita Expenses:	<b>\$1,128</b>	\$17,518	\$320
Operating Income (loss):	<b>(\$193,427)</b>	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	<b>446.19%</b>	411.24%	347.81%
Ending Retained Earnings for FY 22:	<b>\$1,751,476</b>	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	<b>\$5,033</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>	Long Creek Village		
<b>Unit Code:</b>	055/032/32	<b>County:</b>	Macon
<b>Fiscal Year End:</b>	6/30/2022		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$681,050		
<b>Equalized Assessed Valuation:</b>	\$27,186,322		
<b>Population:</b>	1,364		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	16		
<b>Salaries Paid:</b>	\$121,247		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	<b>\$1,824,920</b>	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	<b>\$1,338</b>	\$1,022	\$737
Revenues During FY 22:	<b>\$746,273</b>	\$8,203,224	\$3,716,217
Expenditures During FY 22:	<b>\$321,465</b>	\$7,009,559	\$3,078,192
Per Capita Revenues:	<b>\$547</b>	\$1,174	\$952
Per Capita Expenditures:	<b>\$236</b>	\$967	\$782
Revenues over/under Expenditures:	<b>\$424,808</b>	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	<b>699.84%</b>	141.68%	116.64%
Ending Fund Balance for FY 22:	<b>\$2,249,728</b>	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	<b>\$1,649</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>\$649,215</b>	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	<b>\$1,600,513</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>\$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 Between 1000 and 25,000**

#### Local Government Profile

<b>Unit Name:</b>	Long Grove Village		
<b>Unit Code:</b>	049/120/32	<b>County:</b>	Lake
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$7,968,295		
<b>Equalized Assessed Valuation:</b>	\$570,611,535		
<b>Population:</b>	8,366		
<b>Employees:</b>			
<b>Full Time:</b>	5		
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$430,233		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$5,892,937	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$704	\$1,022	\$737
Revenues During FY 22:	\$6,173,755	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$3,929,725	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$738	\$1,174	\$952
Per Capita Expenditures:	\$470	\$967	\$782
Revenues over/under Expenditures:	\$2,244,030	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	204.53%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$8,037,546	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$961	\$1,237	\$917

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,254,153	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	(\$1,192,231)	(\$4,609,276)	\$682,749

# FISCAL YEAR 2022



SUSANA A. MENDOZA  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	<b>\$3,895,266</b>	\$14,039,311	\$2,989,000
Per Capita Debt:	<b>\$466</b>	\$1,822	\$849
General Obligation Debt over EAV:	<b>0.10%</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>\$6,198,288</b>	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	<b>\$741</b>	\$1,999	\$1,575
Revenues During FY 22:	<b>\$192,981</b>	\$3,918,741	\$1,562,481
Expenditures During FY 22:	<b>\$404,124</b>	\$3,287,889	\$1,337,182
Per Capita Revenues:	<b>\$23</b>	\$648	\$456
Per Capita Expenses:	<b>\$48</b>	\$544	\$399
Operating Income (loss):	<b>(\$211,143)</b>	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	<b>1,481.51%</b>	442.09%	369.20%
Ending Retained Earnings for FY 22:	<b>\$5,987,145</b>	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	<b>\$716</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>	Long Point Village		
<b>Unit Code:</b>	053/055/32	<b>County:</b>	Livingston
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$179,536		
<b>Equalized Assessed Valuation:</b>	\$2,452,265		
<b>Population:</b>	204		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	10		
<b>Salaries Paid:</b>	\$4,515		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$171,176	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$839	\$52,950	\$839
Revenues During FY 22:	\$91,352	\$563,644	\$213,143
Expenditures During FY 22:	\$35,571	\$457,110	\$153,944
Per Capita Revenues:	\$448	\$103,095	\$569
Per Capita Expenditures:	\$174	\$81,863	\$420
Revenues over/under Expenditures:	\$55,781	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	638.04%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$226,957	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,113	\$66,251	\$1,001

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$226,957	\$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>	Lostant Village		
<b>Unit Code:</b>	050/050/32	<b>County:</b>	Lasalle
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$566,400		
<b>Equalized Assessed Valuation:</b>	\$5,749,550		
<b>Population:</b>	463		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	18		
<b>Salaries Paid:</b>	\$108,656		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$135,753	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$293	\$52,950	\$839
Revenues During FY 22:	\$420,152	\$563,644	\$213,143
Expenditures During FY 22:	\$433,403	\$457,110	\$153,944
Per Capita Revenues:	\$907	\$103,095	\$569
Per Capita Expenditures:	\$936	\$81,863	\$420
Revenues over/under Expenditures:	(\$13,251)	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	28.27%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$122,502	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$265	\$66,251	\$1,001

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$88,518	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$33,984	\$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>\$1,279,486</b>	\$554,073	\$33,399
Per Capita Debt:	<b>\$2,763</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>\$1,869,900</b>	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	<b>\$4,039</b>	\$124,305	\$1,284
Revenues During FY 22:	<b>\$280,636</b>	\$345,491	\$112,306
Expenditures During FY 22:	<b>\$322,595</b>	\$319,535	\$116,797
Per Capita Revenues:	<b>\$606</b>	\$19,154	\$321
Per Capita Expenses:	<b>\$697</b>	\$17,518	\$320
Operating Income (loss):	<b>(\$41,959)</b>	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	<b>566.64%</b>	411.24%	347.81%
Ending Retained Earnings for FY 22:	<b>\$1,827,941</b>	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	<b>\$3,948</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>	Louisville Village		
<b>Unit Code:</b>	013/025/32	<b>County:</b>	Clay
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$3,442,737		
<b>Equalized Assessed Valuation:</b>	\$8,632,633		
<b>Population:</b>	1,136		
<b>Employees:</b>			
<b>Full Time:</b>	8		
<b>Part Time:</b>	7		
<b>Salaries Paid:</b>	\$350,446		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$1,310,978	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$1,154	\$1,022	\$737
Revenues During FY 22:	\$1,050,322	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$551,946	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$925	\$1,174	\$952
Per Capita Expenditures:	\$486	\$967	\$782
Revenues over/under Expenditures:	\$498,376	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	328.01%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$1,810,427	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$1,594	\$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:	\$921,272	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$889,155	(\$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>\$940,000</b>	\$14,039,311	\$2,989,000
Per Capita Debt:	<b>\$827</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>\$3,475,338</b>	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	<b>\$3,059</b>	\$1,999	\$1,575
Revenues During FY 22:	<b>\$1,031,011</b>	\$3,918,741	\$1,562,481
Expenditures During FY 22:	<b>\$996,973</b>	\$3,287,889	\$1,337,182
Per Capita Revenues:	<b>\$908</b>	\$648	\$456
Per Capita Expenses:	<b>\$878</b>	\$544	\$399
Operating Income (loss):	<b>\$34,038</b>	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	<b>352.22%</b>	442.09%	369.20%
Ending Retained Earnings for FY 22:	<b>\$3,511,554</b>	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	<b>\$3,091</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>	Loves Park City
<b>Unit Code:</b>	101/020/30
<b>County:</b>	Winnebago
<b>Fiscal Year End:</b>	4/30/2022
<b>Accounting Method:</b>	Modified Accrual
<b>Appropriation or Budget:</b>	\$41,900,841
<b>Equalized Assessed Valuation:</b>	\$446,418,380
<b>Population:</b>	23,397
<b>Employees:</b>	
<b>Full Time:</b>	79
<b>Part Time:</b>	23
<b>Salaries Paid:</b>	\$6,794,586

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>\$15,970,851</b>	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	<b>\$683</b>	\$1,022	\$737
Revenues During FY 22:	<b>\$30,099,924</b>	\$8,203,224	\$3,716,217
Expenditures During FY 22:	<b>\$28,177,489</b>	\$7,009,559	\$3,078,192
Per Capita Revenues:	<b>\$1,286</b>	\$1,174	\$952
Per Capita Expenditures:	<b>\$1,204</b>	\$967	\$782
Revenues over/under Expenditures:	<b>\$1,922,435</b>	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	<b>65.15%</b>	141.68%	116.64%
Ending Fund Balance for FY 22:	<b>\$18,358,569</b>	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	<b>\$785</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>\$4,413,303</b>	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	<b>(\$26,574,611)</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>\$57,282,134</b>	\$14,039,311	\$2,989,000
Per Capita Debt:	<b>\$2,448</b>	\$1,822	\$849
General Obligation Debt over EAV:	<b>0.08%</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>\$26,331,094</b>	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	<b>\$1,125</b>	\$1,999	\$1,575
Revenues During FY 22:	<b>\$7,015,213</b>	\$3,918,741	\$1,562,481
Expenditures During FY 22:	<b>\$5,388,840</b>	\$3,287,889	\$1,337,182
Per Capita Revenues:	<b>\$300</b>	\$648	\$456
Per Capita Expenses:	<b>\$230</b>	\$544	\$399
Operating Income (loss):	<b>\$1,626,373</b>	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	<b>518.80%</b>	442.09%	369.20%
Ending Retained Earnings for FY 22:	<b>\$27,957,467</b>	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	<b>\$1,195</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>	Lovington Village		
<b>Unit Code:</b>	070/030/32	<b>County:</b>	Moultrie
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,224,750		
<b>Equalized Assessed Valuation:</b>	\$8,658,702		
<b>Population:</b>	1,130		
<b>Employees:</b>			
<b>Full Time:</b>	5		
<b>Part Time:</b>	12		
<b>Salaries Paid:</b>	\$262,194		

Blended Component Units
Number Submitted = 1
Water Fund

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	<b>\$112,366</b>	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	<b>\$99</b>	\$1,022	\$737
Revenues During FY 22:	<b>\$644,708</b>	\$8,203,224	\$3,716,217
Expenditures During FY 22:	<b>\$387,839</b>	\$7,009,559	\$3,078,192
Per Capita Revenues:	<b>\$571</b>	\$1,174	\$952
Per Capita Expenditures:	<b>\$343</b>	\$967	\$782
Revenues over/under Expenditures:	<b>\$256,869</b>	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	<b>28.55%</b>	141.68%	116.64%
Ending Fund Balance for FY 22:	<b>\$110,742</b>	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	<b>\$98</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>\$92,076</b>	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	<b>\$18,665</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>\$397,987</b>	\$14,039,311	\$2,989,000
Per Capita Debt:	<b>\$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>\$2,229,806</b>	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	<b>\$1,973</b>	\$1,999	\$1,575
Revenues During FY 22:	<b>\$355,351</b>	\$3,918,741	\$1,562,481
Expenditures During FY 22:	<b>\$581,708</b>	\$3,287,889	\$1,337,182
Per Capita Revenues:	<b>\$314</b>	\$648	\$456
Per Capita Expenses:	<b>\$515</b>	\$544	\$399
Operating Income (loss):	<b>(\$226,357)</b>	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	<b>388.84%</b>	442.09%	369.20%
Ending Retained Earnings for FY 22:	<b>\$2,261,942</b>	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	<b>\$2,002</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>	Ludlow Village		
<b>Unit Code:</b>	010/055/32	<b>County:</b>	Champaign
<b>Fiscal Year End:</b>	3/31/2022		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$288,000		
<b>Equalized Assessed Valuation:</b>	\$3,085,281		
<b>Population:</b>	750		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	6		
<b>Salaries Paid:</b>	\$36,547		

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$90,017	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$120	\$52,950	\$839
Revenues During FY 22:	\$196,808	\$563,644	\$213,143
Expenditures During FY 22:	\$132,302	\$457,110	\$153,944
Per Capita Revenues:	\$262	\$103,095	\$569
Per Capita Expenditures:	\$176	\$81,863	\$420
Revenues over/under Expenditures:	\$64,506	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	116.80%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$154,523	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$206	\$66,251	\$1,001

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$52,929	\$10,011	\$0
Total Unreserved Funds:	\$101,594	\$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>\$1,042,090</b>	\$554,073	\$33,399
Per Capita Debt:	<b>\$1,389</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>\$136,189</b>	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	<b>\$182</b>	\$124,305	\$1,284
Revenues During FY 22:	<b>\$766,558</b>	\$345,491	\$112,306
Expenditures During FY 22:	<b>\$103,429</b>	\$319,535	\$116,797
Per Capita Revenues:	<b>\$1,022</b>	\$19,154	\$321
Per Capita Expenses:	<b>\$138</b>	\$17,518	\$320
Operating Income (loss):	<b>\$663,129</b>	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	<b>772.82%</b>	411.24%	347.81%
Ending Retained Earnings for FY 22:	<b>\$799,318</b>	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	<b>\$1,066</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>	Lyndon Village		
<b>Unit Code:</b>	098/035/32	<b>County:</b>	Whiteside
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$533,467		
<b>Equalized Assessed Valuation:</b>	\$6,129,722		
<b>Population:</b>	648		
<b>Employees:</b>			
<b>Full Time:</b>	3		
<b>Part Time:</b>	3		
<b>Salaries Paid:</b>	\$191,611		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$353,153	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$545	\$52,950	\$839
Revenues During FY 22:	\$565,682	\$563,644	\$213,143
Expenditures During FY 22:	\$426,873	\$457,110	\$153,944
Per Capita Revenues:	\$873	\$103,095	\$569
Per Capita Expenditures:	\$659	\$81,863	\$420
Revenues over/under Expenditures:	\$138,809	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	115.25%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$491,962	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$759	\$66,251	\$1,001

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$456,151	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$35,811	\$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>\$163,414</b>	\$554,073	\$33,399
Per Capita Debt:	<b>\$252</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>\$545,644</b>	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	<b>\$842</b>	\$124,305	\$1,284
Revenues During FY 22:	<b>\$107,242</b>	\$345,491	\$112,306
Expenditures During FY 22:	<b>\$100,461</b>	\$319,535	\$116,797
Per Capita Revenues:	<b>\$165</b>	\$19,154	\$321
Per Capita Expenses:	<b>\$155</b>	\$17,518	\$320
Operating Income (loss):	<b>\$6,781</b>	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	<b>547.56%</b>	411.24%	347.81%
Ending Retained Earnings for FY 22:	<b>\$550,089</b>	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	<b>\$849</b>	\$126,224	\$1,312