

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Macedonia Village											
Unit Code:	028/032/32	County:	Franklin									
Fiscal Year End:	12/31/2022											
Accounting Method:	Cash With Assets											
Appropriation or Budget:	\$66,500											
Equalized Assessed Valuation:	\$381,375											
Population:	41											
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="2" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="2" style="border: 1px solid black; padding: 2px;">7</td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="2" style="border: 1px solid black; padding: 2px;">\$2,036</td> </tr> </table>			Full Time:			Part Time:	7		Salaries Paid:	\$2,036	
Full Time:												
Part Time:	7											
Salaries Paid:	\$2,036											

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$91,233	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$2,225	\$52,950	\$839
Revenues During FY 22:	\$12,818	\$563,644	\$213,143
Expenditures During FY 22:	\$7,582	\$457,110	\$153,944
Per Capita Revenues:	\$313	\$103,095	\$569
Per Capita Expenditures:	\$185	\$81,863	\$420
Revenues over/under Expenditures:	\$5,236	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	1,272.34%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$96,469	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$2,353	\$66,251	\$1,001

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$34,858	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$61,611	\$167,739	\$177,205

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$0	\$554,073	\$33,399
Per Capita Debt:	\$0	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$82,630	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$2,015	\$124,305	\$1,284
Revenues During FY 22:	\$11,649	\$345,491	\$112,306
Expenditures During FY 22:	\$25,352	\$319,535	\$116,797
Per Capita Revenues:	\$284	\$19,154	\$321
Per Capita Expenses:	\$618	\$17,518	\$320
Operating Income (loss):	(\$13,703)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	271.88%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$68,927	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$1,681	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Machesney Park Village		
Unit Code:	101/022/32	County:	Winnebago
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$17,833,700		
Equalized Assessed Valuation:	\$412,733,419		
Population:	22,950		
Employees:			
Full Time:	13		
Part Time:	8		
Salaries Paid:	\$931,948		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$16,686,595	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$727	\$1,022	\$737
Revenues During FY 22:	\$20,182,590	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$14,985,972	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$879	\$1,174	\$952
Per Capita Expenditures:	\$653	\$967	\$782
Revenues over/under Expenditures:	\$5,196,618	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	150.19%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$22,506,713	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$981	\$1,237	\$917

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$9,039,264	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$20,743,615	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$2,390,765	\$14,039,311	\$2,989,000
Per Capita Debt:	\$104	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

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

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Mackinaw Village
Unit Code:	090/045/32
County:	Tazewell
Fiscal Year End:	4/30/2022
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$4,260,800
Equalized Assessed Valuation:	\$30,061,847
Population:	1,879
Employees:	
Full Time:	9
Part Time:	11
Salaries Paid:	\$563,915

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$2,279,181	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$1,213	\$1,022	\$737
Revenues During FY 22:	\$1,695,768	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$1,167,401	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$902	\$1,174	\$952
Per Capita Expenditures:	\$621	\$967	\$782
Revenues over/under Expenditures:	\$528,367	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	240.50%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$2,807,548	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$1,494	\$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:	\$937,291	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$1,729,605	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$0	\$14,039,311	\$2,989,000
Per Capita Debt:	\$0	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$5,213,671	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$2,775	\$1,999	\$1,575
Revenues During FY 22:	\$946,820	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$1,030,496	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$504	\$648	\$456
Per Capita Expenses:	\$548	\$544	\$399
Operating Income (loss):	(\$83,676)	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	497.82%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$5,129,995	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$2,730	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Macomb City		
Unit Code:	062/040/30	County:	McDonough
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$28,899,540		
Equalized Assessed Valuation:	\$174,546,664		
Population:	15,052		
Employees:			
	Full Time:	93	
	Part Time:	23	
	Salaries Paid:	\$6,595,897	

Blended Component Units
Number Submitted = 2
Fire Pension
Police Pension

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$14,759,521	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$981	\$1,022	\$737
Revenues During FY 22:	\$20,995,673	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$19,281,083	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$1,395	\$1,174	\$952
Per Capita Expenditures:	\$1,281	\$967	\$782
Revenues over/under Expenditures:	\$1,714,590	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	94.33%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$18,188,008	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$1,208	\$1,237	\$917
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$17,366	\$0
Total Unreserved Funds:	\$0	\$13,093	\$0
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,906,752	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	(\$2,933,980)	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$10,505,923	\$14,039,311	\$2,989,000
Per Capita Debt:	\$698	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$22,981,733	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$1,527	\$1,999	\$1,575
Revenues During FY 22:	\$8,303,637	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$5,249,112	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$552	\$648	\$456
Per Capita Expenses:	\$349	\$544	\$399
Operating Income (loss):	\$3,054,525	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	463.36%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$24,322,360	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$1,616	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Macon City		
Unit Code:	055/035/30	County:	Macon
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,026,620		
Equalized Assessed Valuation:	\$14,604,581		
Population:	1,177		
Employees:			
Full Time:	3		
Part Time:	18		
Salaries Paid:	\$180,460		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$1,566,299	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$1,331	\$1,022	\$737
Revenues During FY 22:	\$1,122,601	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$696,785	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$954	\$1,174	\$952
Per Capita Expenditures:	\$592	\$967	\$782
Revenues over/under Expenditures:	\$425,816	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	282.39%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$1,967,664	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$1,672	\$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:	\$1,452,870	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$514,794	(\$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:	\$416,570	\$14,039,311	\$2,989,000
Per Capita Debt:	\$354	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$2,431,854	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$2,066	\$1,999	\$1,575
Revenues During FY 22:	\$343,150	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$323,051	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$292	\$648	\$456
Per Capita Expenses:	\$274	\$544	\$399
Operating Income (loss):	\$20,099	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	771.58%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$2,492,604	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$2,118	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Madison City
Unit Code:	057/075/30
County:	Madison
Fiscal Year End:	4/30/2022
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$10,229,552
Equalized Assessed Valuation:	\$23,036,752
Population:	3,758
Employees:	
Full Time:	29
Part Time:	24
Salaries Paid:	\$2,511,759

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$17,030,512	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$4,532	\$1,022	\$737
Revenues During FY 22:	\$9,956,858	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$10,223,464	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$2,650	\$1,174	\$952
Per Capita Expenditures:	\$2,720	\$967	\$782
Revenues over/under Expenditures:	(\$266,606)	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	163.97%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$16,763,906	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$4,461	\$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:	\$13,322,495	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	(\$6,723,709)	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$10,977,736	\$14,039,311	\$2,989,000
Per Capita Debt:	\$2,921	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$505,267	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$134	\$1,999	\$1,575
Revenues During FY 22:	\$327,404	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$273,559	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$87	\$648	\$456
Per Capita Expenses:	\$73	\$544	\$399
Operating Income (loss):	\$53,845	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	204.38%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$559,112	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$149	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Maeystown Village		
Unit Code:	067/025/32	County:	Monroe
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$550,100		
Equalized Assessed Valuation:	\$3,612,075		
Population:	150		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$41,329		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$80,176	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$535	\$52,950	\$839
Revenues During FY 22:	\$83,609	\$563,644	\$213,143
Expenditures During FY 22:	\$58,275	\$457,110	\$153,944
Per Capita Revenues:	\$557	\$103,095	\$569
Per Capita Expenditures:	\$389	\$81,863	\$420
Revenues over/under Expenditures:	\$25,334	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	205.66%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$119,849	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$799	\$66,251	\$1,001

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$13,954	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$105,895	\$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:	\$197,018	\$554,073	\$33,399
Per Capita Debt:	\$1,313	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$1,569,452	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$10,463	\$124,305	\$1,284
Revenues During FY 22:	\$181,170	\$345,491	\$112,306
Expenditures During FY 22:	\$367,790	\$319,535	\$116,797
Per Capita Revenues:	\$1,208	\$19,154	\$321
Per Capita Expenses:	\$2,452	\$17,518	\$320
Operating Income (loss):	(\$186,620)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	372.09%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$1,368,493	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$9,123	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Magnolia Village		
Unit Code:	078/020/32	County:	Putnam
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$243,020		
Equalized Assessed Valuation:	\$1,977,936		
Population:	263		
Employees:			
	Full Time:		
	Part Time:	11	
	Salaries Paid:	\$24,622	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$89,839	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$342	\$52,950	\$839
Revenues During FY 22:	\$125,582	\$563,644	\$213,143
Expenditures During FY 22:	\$62,377	\$457,110	\$153,944
Per Capita Revenues:	\$477	\$103,095	\$569
Per Capita Expenditures:	\$237	\$81,863	\$420
Revenues over/under Expenditures:	\$63,205	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	245.35%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$153,044	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$582	\$66,251	\$1,001

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$57,900	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$66,417	\$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:	\$282,692	\$554,073	\$33,399
Per Capita Debt:	\$1,075	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$583,691	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$2,219	\$124,305	\$1,284
Revenues During FY 22:	\$100,403	\$345,491	\$112,306
Expenditures During FY 22:	\$111,274	\$319,535	\$116,797
Per Capita Revenues:	\$382	\$19,154	\$321
Per Capita Expenses:	\$423	\$17,518	\$320
Operating Income (loss):	(\$10,871)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	514.78%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$572,820	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$2,178	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Mahomet Village		
Unit Code:	010/060/32	County:	Champaign
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$25,440,892		
Equalized Assessed Valuation:	\$241,862,525		
Population:	9,434		
Employees:			
Full Time:	35		
Part Time:	2		
Salaries Paid:	\$2,350,583		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$17,274,564	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$1,831	\$1,022	\$737
Revenues During FY 22:	\$10,976,216	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$9,527,811	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$1,163	\$1,174	\$952
Per Capita Expenditures:	\$1,010	\$967	\$782
Revenues over/under Expenditures:	\$1,448,405	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	167.64%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$15,972,262	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$1,693	\$1,237	\$917

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$9,774,704	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$3,726,071	(\$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:	\$19,309,796	\$14,039,311	\$2,989,000
Per Capita Debt:	\$2,047	\$1,822	\$849
General Obligation Debt over EAV:	0.06%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$14,361,045	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$1,522	\$1,999	\$1,575
Revenues During FY 22:	\$3,336,278	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$1,927,947	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$354	\$648	\$456
Per Capita Expenses:	\$204	\$544	\$399
Operating Income (loss):	\$1,408,331	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	930.98%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$17,948,869	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$1,903	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Makanda Village		
Unit Code:	039/050/32	County:	Jackson
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$262,660		
Equalized Assessed Valuation:	\$14,357,451		
Population:	547		
Employees:			
Full Time:			
Part Time:	7		
Salaries Paid:	\$18,465		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$744,326	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$1,361	\$52,950	\$839
Revenues During FY 22:	\$311,636	\$563,644	\$213,143
Expenditures During FY 22:	\$262,660	\$457,110	\$153,944
Per Capita Revenues:	\$570	\$103,095	\$569
Per Capita Expenditures:	\$480	\$81,863	\$420
Revenues over/under Expenditures:	\$48,976	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	302.03%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$793,302	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,450	\$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:	\$793,303	\$167,739	\$177,205

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$0	\$554,073	\$33,399
Per Capita Debt:	\$0	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

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

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Malden Village		
Unit Code:	006/060/32	County:	Bureau
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$290,500		
Equalized Assessed Valuation:	\$2,998,924		
Population:	411		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$13,760		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$0	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$0	\$52,950	\$839
Revenues During FY 22:	\$114,763	\$563,644	\$213,143
Expenditures During FY 22:	\$55,004	\$457,110	\$153,944
Per Capita Revenues:	\$279	\$103,095	\$569
Per Capita Expenditures:	\$134	\$81,863	\$420
Revenues over/under Expenditures:	\$59,759	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	108.64%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$59,759	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$145	\$66,251	\$1,001

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$111,429	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$194,951	\$167,739	\$177,205

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$0	\$554,073	\$33,399
Per Capita Debt:	\$0	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$0	\$124,305	\$1,284
Revenues During FY 22:	\$136,235	\$345,491	\$112,306
Expenditures During FY 22:	\$132,145	\$319,535	\$116,797
Per Capita Revenues:	\$331	\$19,154	\$321
Per Capita Expenses:	\$322	\$17,518	\$320
Operating Income (loss):	\$4,090	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	3.10%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$4,090	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$10	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Malta Village		
Unit Code:	019/045/32	County:	Dekalb
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,235,876		
Equalized Assessed Valuation:	\$14,190,981		
Population:	1,200		
Employees:			
	Full Time:	2	
	Part Time:	15	
	Salaries Paid:	\$175,718	

Blended Component Units
Number Submitted = 1
Water & Sewer Fund

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$1,528,514	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$1,274	\$1,022	\$737
Revenues During FY 22:	\$1,072,446	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$730,089	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$894	\$1,174	\$952
Per Capita Expenditures:	\$608	\$967	\$782
Revenues over/under Expenditures:	\$342,357	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	256.25%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$1,870,871	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$1,559	\$1,237	\$917

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$757,472	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$1,113,399	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$0	\$14,039,311	\$2,989,000
Per Capita Debt:	\$0	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$913,823	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$762	\$1,999	\$1,575
Revenues During FY 22:	\$464,818	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$318,874	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$387	\$648	\$456
Per Capita Expenses:	\$266	\$544	\$399
Operating Income (loss):	\$145,944	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	332.35%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$1,059,767	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$883	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Manchester Village		
Unit Code:	085/030/32	County:	Scott
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$388,500		
Equalized Assessed Valuation:	\$2,743,209		
Population:	259		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$41,511		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$470,493	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$1,817	\$52,950	\$839
Revenues During FY 22:	\$119,990	\$563,644	\$213,143
Expenditures During FY 22:	\$85,714	\$457,110	\$153,944
Per Capita Revenues:	\$463	\$103,095	\$569
Per Capita Expenditures:	\$331	\$81,863	\$420
Revenues over/under Expenditures:	\$34,276	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	588.90%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$504,769	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,949	\$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:	\$326,662	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$178,107	\$167,739	\$177,205

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$0	\$554,073	\$33,399
Per Capita Debt:	\$0	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$1,177,048	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$4,545	\$124,305	\$1,284
Revenues During FY 22:	\$130,905	\$345,491	\$112,306
Expenditures During FY 22:	\$132,254	\$319,535	\$116,797
Per Capita Revenues:	\$505	\$19,154	\$321
Per Capita Expenses:	\$511	\$17,518	\$320
Operating Income (loss):	(\$1,349)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	888.97%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$1,175,699	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$4,539	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Manhattan Village		
Unit Code:	099/065/32	County:	Will
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$9,552,501		
Equalized Assessed Valuation:	\$282,278,943		
Population:	9,385		
Employees:			
Full Time:	26		
Part Time:	12		
Salaries Paid:	\$2,681,131		

Blended Component Units
Number Submitted = 1
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$4,966,365	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$529	\$1,022	\$737
Revenues During FY 22:	\$6,647,683	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$5,805,474	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$708	\$1,174	\$952
Per Capita Expenditures:	\$619	\$967	\$782
Revenues over/under Expenditures:	\$842,209	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	97.47%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$5,658,574	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$603	\$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:	\$173,132	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$3,938,749	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$8,972,707	\$14,039,311	\$2,989,000
Per Capita Debt:	\$956	\$1,822	\$849
General Obligation Debt over EAV:	2.81%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$23,207,522	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$2,473	\$1,999	\$1,575
Revenues During FY 22:	\$6,223,643	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$4,067,005	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$663	\$648	\$456
Per Capita Expenses:	\$433	\$544	\$399
Operating Income (loss):	\$2,156,638	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	623.66%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$25,364,160	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$2,703	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Manito Village
Unit Code:	060/035/32
County:	Mason
Fiscal Year End:	4/30/2022
Accounting Method:	Cash With Assets
Appropriation or Budget:	\$1,136,406
Equalized Assessed Valuation:	\$18,350,910
Population:	1,529
Employees:	
Full Time:	6
Part Time:	13
Salaries Paid:	\$435,800

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$1,126,324	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$737	\$1,022	\$737
Revenues During FY 22:	\$1,110,941	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$696,423	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$727	\$1,174	\$952
Per Capita Expenditures:	\$455	\$967	\$782
Revenues over/under Expenditures:	\$414,518	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	220.96%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$1,538,787	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$1,006	\$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:	\$1,005,430	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$533,257	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$0	\$14,039,311	\$2,989,000
Per Capita Debt:	\$0	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$2,055,341	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$1,344	\$1,999	\$1,575
Revenues During FY 22:	\$346,391	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$329,782	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$227	\$648	\$456
Per Capita Expenses:	\$216	\$544	\$399
Operating Income (loss):	\$16,609	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	628.90%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$2,074,005	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$1,356	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Manlius Village		
Unit Code:	006/065/32	County:	Bureau
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,438,148		
Equalized Assessed Valuation:	\$2,582,062		
Population:	274		
Employees:			
Full Time:			
Part Time:	16		
Salaries Paid:	\$73,858		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$833,522	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$3,042	\$52,950	\$839
Revenues During FY 22:	\$407,068	\$563,644	\$213,143
Expenditures During FY 22:	\$235,031	\$457,110	\$153,944
Per Capita Revenues:	\$1,486	\$103,095	\$569
Per Capita Expenditures:	\$858	\$81,863	\$420
Revenues over/under Expenditures:	\$172,037	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	424.40%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$997,470	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$3,640	\$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:	\$431,406	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$566,064	\$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:	\$293,086	\$554,073	\$33,399
Per Capita Debt:	\$1,070	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$2,359,614	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$8,612	\$124,305	\$1,284
Revenues During FY 22:	\$144,202	\$345,491	\$112,306
Expenditures During FY 22:	\$186,938	\$319,535	\$116,797
Per Capita Revenues:	\$526	\$19,154	\$321
Per Capita Expenses:	\$682	\$17,518	\$320
Operating Income (loss):	(\$42,736)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	1,243.71%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$2,324,967	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$8,485	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Mansfield Village		
Unit Code:	074/040/32	County:	Piatt
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,392,953		
Equalized Assessed Valuation:	\$14,038,760		
Population:	928		
Employees:			
Full Time:	3		
Part Time:	17		
Salaries Paid:	\$138,006		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$1,151,964	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$1,241	\$52,950	\$839
Revenues During FY 22:	\$650,063	\$563,644	\$213,143
Expenditures During FY 22:	\$324,920	\$457,110	\$153,944
Per Capita Revenues:	\$700	\$103,095	\$569
Per Capita Expenditures:	\$350	\$81,863	\$420
Revenues over/under Expenditures:	\$325,143	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	454.61%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$1,477,107	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,592	\$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:	\$251,902	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$1,225,205	\$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:	\$553,526	\$554,073	\$33,399
Per Capita Debt:	\$596	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$909,424	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$980	\$124,305	\$1,284
Revenues During FY 22:	\$540,749	\$345,491	\$112,306
Expenditures During FY 22:	\$80,224	\$319,535	\$116,797
Per Capita Revenues:	\$583	\$19,154	\$321
Per Capita Expenses:	\$86	\$17,518	\$320
Operating Income (loss):	\$460,525	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	1,707.65%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$1,369,949	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$1,476	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Manteno Village
Unit Code:	046/065/32
County:	Kankakee
Fiscal Year End:	4/30/2022
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$26,424,082
Equalized Assessed Valuation:	\$208,067,502
Population:	9,210
Employees:	
Full Time:	40
Part Time:	26
Salaries Paid:	\$3,335,848

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$32,125,467	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$3,488	\$1,022	\$737
Revenues During FY 22:	\$9,959,988	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$11,519,633	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$1,081	\$1,174	\$952
Per Capita Expenditures:	\$1,251	\$967	\$782
Revenues over/under Expenditures:	(\$1,559,645)	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	167.63%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$19,309,847	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$2,097	\$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:	\$935,436	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$28,092,862	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$1,440,696	\$14,039,311	\$2,989,000
Per Capita Debt:	\$156	\$1,822	\$849
General Obligation Debt over EAV:	0.69%	1,726,398.69%	0.00%

Enterprise Funds

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

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Maple Park Village		
Unit Code:	045/060/32	County:	Kane
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,630,159		
Equalized Assessed Valuation:	\$35,241,718		
Population:	1,433		
Employees:			
Full Time:	4		
Part Time:	21		
Salaries Paid:	\$434,213		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$1,500,806	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$1,047	\$1,022	\$737
Revenues During FY 22:	\$1,418,483	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$770,197	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$990	\$1,174	\$952
Per Capita Expenditures:	\$537	\$967	\$782
Revenues over/under Expenditures:	\$648,286	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	563.50%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$4,340,092	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$3,029	\$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:	\$3,238,414	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	(\$1,109,695)	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$2,669,176	\$14,039,311	\$2,989,000
Per Capita Debt:	\$1,863	\$1,822	\$849
General Obligation Debt over EAV:	6.38%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$4,118,956	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$2,874	\$1,999	\$1,575
Revenues During FY 22:	\$516,105	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$533,286	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$360	\$648	\$456
Per Capita Expenses:	\$372	\$544	\$399
Operating Income (loss):	(\$17,181)	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	780.21%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$4,160,775	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$2,904	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Mapleton Village		
Unit Code:	072/055/32	County:	Peoria
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$625,095		
Equalized Assessed Valuation:	\$6,863,955		
Population:	256		
Employees:			
Full Time:			
Part Time:	18		
Salaries Paid:	\$38,145		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$296,611	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$1,159	\$52,950	\$839
Revenues During FY 22:	\$234,668	\$563,644	\$213,143
Expenditures During FY 22:	\$184,423	\$457,110	\$153,944
Per Capita Revenues:	\$917	\$103,095	\$569
Per Capita Expenditures:	\$720	\$81,863	\$420
Revenues over/under Expenditures:	\$50,245	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	186.25%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$343,485	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,342	\$66,251	\$1,001

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$62,898	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$280,587	\$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:	\$150,468	\$554,073	\$33,399
Per Capita Debt:	\$588	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$1,507,857	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$5,890	\$124,305	\$1,284
Revenues During FY 22:	\$457,821	\$345,491	\$112,306
Expenditures During FY 22:	\$411,065	\$319,535	\$116,797
Per Capita Revenues:	\$1,788	\$19,154	\$321
Per Capita Expenses:	\$1,606	\$17,518	\$320
Operating Income (loss):	\$46,756	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	379.01%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$1,557,984	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$6,086	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Marengo City		
Unit Code:	063/075/30	County:	Mchenry
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$41,027,535		
Equalized Assessed Valuation:	\$149,779,238		
Population:	7,496		
Employees:			
Full Time:		32	
Part Time:		31	
Salaries Paid:		\$2,701,896	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$3,775,679	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$504	\$1,022	\$737
Revenues During FY 22:	\$5,939,453	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$5,028,519	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$792	\$1,174	\$952
Per Capita Expenditures:	\$671	\$967	\$782
Revenues over/under Expenditures:	\$910,934	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	93.26%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$4,689,472	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$626	\$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:	\$3,426,951	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	(\$10,002,244)	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$12,691,153	\$14,039,311	\$2,989,000
Per Capita Debt:	\$1,693	\$1,822	\$849
General Obligation Debt over EAV:	0.69%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$5,171,777	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$690	\$1,999	\$1,575
Revenues During FY 22:	\$2,603,454	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$3,334,415	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$347	\$648	\$456
Per Capita Expenses:	\$445	\$544	\$399
Operating Income (loss):	(\$730,961)	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	133.76%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$4,460,214	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$595	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Marine Village		
Unit Code:	057/080/32	County:	Madison
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,054,257		
Equalized Assessed Valuation:	\$15,375,725		
Population:	912		
Employees:			
Full Time:	9		
Part Time:	19		
Salaries Paid:	\$274,821		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$289,602	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$318	\$52,950	\$839
Revenues During FY 22:	\$750,179	\$563,644	\$213,143
Expenditures During FY 22:	\$475,943	\$457,110	\$153,944
Per Capita Revenues:	\$823	\$103,095	\$569
Per Capita Expenditures:	\$522	\$81,863	\$420
Revenues over/under Expenditures:	\$274,236	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	105.30%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$501,168	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$550	\$66,251	\$1,001

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$110,083	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$391,085	\$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:	\$117,236	\$554,073	\$33,399
Per Capita Debt:	\$129	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$1,021,616	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$1,120	\$124,305	\$1,284
Revenues During FY 22:	\$340,641	\$345,491	\$112,306
Expenditures During FY 22:	\$407,595	\$319,535	\$116,797
Per Capita Revenues:	\$374	\$19,154	\$321
Per Capita Expenses:	\$447	\$17,518	\$320
Operating Income (loss):	(\$66,954)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	249.59%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$1,017,332	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$1,115	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Marion City		
Unit Code:	100/065/30	County:	Williamson
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$52,943,910		
Equalized Assessed Valuation:	\$454,961,297		
Population:	16,855		
Employees:			
Full Time:	235		
Part Time:	214		
Salaries Paid:	\$13,721,537		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$18,930,927	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$1,123	\$1,022	\$737
Revenues During FY 22:	\$46,944,805	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$32,847,758	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$2,785	\$1,174	\$952
Per Capita Expenditures:	\$1,949	\$967	\$782
Revenues over/under Expenditures:	\$14,097,047	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	78.62%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$25,823,485	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$1,532	\$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:	\$12,843,292	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	(\$30,203,789)	(\$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:	\$27,426,462	\$14,039,311	\$2,989,000
Per Capita Debt:	\$1,627	\$1,822	\$849
General Obligation Debt over EAV:	3.43%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$20,270,230	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$1,203	\$1,999	\$1,575
Revenues During FY 22:	\$9,191,243	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$6,744,838	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$545	\$648	\$456
Per Capita Expenses:	\$400	\$544	\$399
Operating Income (loss):	\$2,446,405	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	336.42%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$22,691,080	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$1,346	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Marissa Village		
Unit Code:	088/085/32	County:	St. Clair
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,585,631		
Equalized Assessed Valuation:	\$16,267,618		
Population:	1,833		
Employees:			
Full Time:	32		
Part Time:	10		
Salaries Paid:	\$639,952		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$949,788	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$518	\$1,022	\$737
Revenues During FY 22:	\$1,856,604	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$1,257,418	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$1,013	\$1,174	\$952
Per Capita Expenditures:	\$686	\$967	\$782
Revenues over/under Expenditures:	\$599,186	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	104.36%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$1,312,233	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$716	\$1,237	\$917

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$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:	\$516,535	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$378,334	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$3,628,213	\$14,039,311	\$2,989,000
Per Capita Debt:	\$1,979	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$3,505,213	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$1,912	\$1,999	\$1,575
Revenues During FY 22:	\$849,039	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$1,054,493	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$463	\$648	\$456
Per Capita Expenses:	\$575	\$544	\$399
Operating Income (loss):	(\$205,454)	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	335.37%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$3,536,500	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$1,929	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Mark Village		
Unit Code:	078/025/32	County:	Putnam
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,586,100		
Equalized Assessed Valuation:	\$9,402,509		
Population:	534		
Employees:			
Full Time:	1		
Part Time:	19		
Salaries Paid:	\$130,911		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$1,623,336	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$3,040	\$52,950	\$839
Revenues During FY 22:	\$1,447,030	\$563,644	\$213,143
Expenditures During FY 22:	\$1,417,312	\$457,110	\$153,944
Per Capita Revenues:	\$2,710	\$103,095	\$569
Per Capita Expenditures:	\$2,654	\$81,863	\$420
Revenues over/under Expenditures:	\$29,718	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	116.63%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$1,653,054	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$3,096	\$66,251	\$1,001

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$116,081	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$1,519,952	\$167,739	\$177,205

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$0	\$554,073	\$33,399
Per Capita Debt:	\$0	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$2,070,834	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$3,878	\$124,305	\$1,284
Revenues During FY 22:	\$387,570	\$345,491	\$112,306
Expenditures During FY 22:	\$328,785	\$319,535	\$116,797
Per Capita Revenues:	\$726	\$19,154	\$321
Per Capita Expenses:	\$616	\$17,518	\$320
Operating Income (loss):	\$58,785	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	647.72%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$2,129,619	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$3,988	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Markham City		
Unit Code:	016/335/30	County:	Cook
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$26,281,803		
Equalized Assessed Valuation:	\$119,492,844		
Population:	35,222		
Employees:			
Full Time:	98		
Part Time:	45		
Salaries Paid:	\$7,740,404		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	(\$4,234,288)	\$34,972,404	\$30,239,443
Per Capita Beginning Fund Balance:	(\$120)	\$748	\$712
Revenues During FY 22:	\$21,376,579	\$72,859,655	\$58,178,402
Expenditures During FY 22:	\$20,065,214	\$61,478,579	\$47,866,110
Per Capita Revenues:	\$607	\$1,441	\$1,484
Per Capita Expenditures:	\$570	\$1,214	\$1,238
Revenues over/under Expenditures:	\$1,311,365	\$11,381,080	\$9,077,164
Ratio of Fund Balance to Expenditures:	(4.92%)	81.39%	73.81%
Ending Fund Balance for FY 22:	(\$987,783)	\$43,663,747	\$34,356,837
Per Capita Ending Fund Balance:	(\$28)	\$904	\$915

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,045,419	\$19,660,916	\$12,691,601
Total Unrestricted Net Assets:	(\$23,170,357)	(\$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:	\$28,320,000	\$139,572,276	\$79,067,655
Per Capita Debt:	\$804	\$2,651	\$2,043
General Obligation Debt over EAV:	23.70%	20.99%	2.70%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$4,232,285	\$76,751,554	\$56,969,508
Per Capita Beginning Retained Earnings	\$120	\$1,532	\$1,230
Revenues During FY 22:	\$7,836,218	\$25,359,482	\$17,601,369
Expenditures During FY 22:	\$6,705,099	\$21,600,430	\$14,367,115
Per Capita Revenues:	\$222	\$495	\$394
Per Capita Expenses:	\$190	\$419	\$333
Operating Income (loss):	\$1,131,119	\$3,759,052	\$2,712,239
Ratio of Retained Earnings to Expenses:	75.10%	453.32%	429.72%
Ending Retained Earnings for FY 22:	\$5,035,623	\$80,939,609	\$57,687,802
Per Capita Ending Retained Earnings:	\$143	\$1,622	\$1,323

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Maroa City		
Unit Code:	055/040/30	County:	Macon
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,551,430		
Equalized Assessed Valuation:	\$18,489,358		
Population:	1,565		
Employees:			
Full Time:	9		
Part Time:	25		
Salaries Paid:	\$520,370		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$4,053,053	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$2,590	\$1,022	\$737
Revenues During FY 22:	\$1,504,159	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$4,211,259	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$961	\$1,174	\$952
Per Capita Expenditures:	\$2,691	\$967	\$782
Revenues over/under Expenditures:	(\$2,707,100)	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	22.65%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$953,781	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$609	\$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:	\$1,286,351	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	(\$332,570)	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$4,838,845	\$14,039,311	\$2,989,000
Per Capita Debt:	\$3,092	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$1,368,620	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$875	\$1,999	\$1,575
Revenues During FY 22:	\$426,770	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$664,847	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$273	\$648	\$456
Per Capita Expenses:	\$425	\$544	\$399
Operating Income (loss):	(\$238,077)	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	158.61%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$1,054,495	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$674	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Marseilles City		
Unit Code:	050/055/30	County:	Lasalle
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$36,373,450		
Equalized Assessed Valuation:	\$69,374,945		
Population:	4,845		
Employees:			
Full Time:	30		
Part Time:	16		
Salaries Paid:	\$1,915,296		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$4,606,536	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$951	\$1,022	\$737
Revenues During FY 22:	\$4,536,286	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$5,123,688	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$936	\$1,174	\$952
Per Capita Expenditures:	\$1,058	\$967	\$782
Revenues over/under Expenditures:	(\$587,402)	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	82.13%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$4,207,848	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$868	\$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:	\$2,557,419	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	(\$3,028,257)	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$8,793,102	\$14,039,311	\$2,989,000
Per Capita Debt:	\$1,815	\$1,822	\$849
General Obligation Debt over EAV:	11.11%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$11,326,738	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$2,338	\$1,999	\$1,575
Revenues During FY 22:	\$2,493,495	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$2,020,277	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$515	\$648	\$456
Per Capita Expenses:	\$417	\$544	\$399
Operating Income (loss):	\$473,218	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	576.13%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$11,639,345	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$2,402	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Marshall City		
Unit Code:	012/015/30	County:	Clark
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$25,464,349		
Equalized Assessed Valuation:	\$59,855,582		
Population:	3,947		
Employees:			
Full Time:	37		
Part Time:	11		
Salaries Paid:	\$2,542,304		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$2,345,160	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$594	\$1,022	\$737
Revenues During FY 22:	\$3,704,229	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$3,505,918	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$938	\$1,174	\$952
Per Capita Expenditures:	\$888	\$967	\$782
Revenues over/under Expenditures:	\$198,311	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	85.97%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$3,014,074	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$764	\$1,237	\$917

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,266,080	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	(\$1,122,992)	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$0	\$14,039,311	\$2,989,000
Per Capita Debt:	\$0	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$19,779,272	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$5,011	\$1,999	\$1,575
Revenues During FY 22:	\$12,170,357	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$10,508,620	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$3,083	\$648	\$456
Per Capita Expenses:	\$2,662	\$544	\$399
Operating Income (loss):	\$1,661,737	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	199.55%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$20,970,406	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$5,313	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Martinsville City		
Unit Code:	012/020/30	County:	Clark
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$5,035,400		
Equalized Assessed Valuation:	\$7,382,030		
Population:	1,118		
Employees:			
Full Time:	7		
Part Time:	6		
Salaries Paid:	\$334,891		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$117,853	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$105	\$1,022	\$737
Revenues During FY 22:	\$930,917	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$796,750	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$833	\$1,174	\$952
Per Capita Expenditures:	\$713	\$967	\$782
Revenues over/under Expenditures:	\$134,167	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	43.17%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$343,950	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$308	\$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:	\$475,432	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	(\$131,482)	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$1,175,711	\$14,039,311	\$2,989,000
Per Capita Debt:	\$1,052	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$5,563,564	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$4,976	\$1,999	\$1,575
Revenues During FY 22:	\$1,549,846	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$994,616	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$1,386	\$648	\$456
Per Capita Expenses:	\$890	\$544	\$399
Operating Income (loss):	\$555,230	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	606.40%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$6,031,364	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$5,395	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Martinton Village		
Unit Code:	038/070/32	County:	Iroquois
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$360,600		
Equalized Assessed Valuation:	\$3,727,090		
Population:	381		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$20,732		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$813,840	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$2,136	\$52,950	\$839
Revenues During FY 22:	\$206,920	\$563,644	\$213,143
Expenditures During FY 22:	\$139,118	\$457,110	\$153,944
Per Capita Revenues:	\$543	\$103,095	\$569
Per Capita Expenditures:	\$365	\$81,863	\$420
Revenues over/under Expenditures:	\$67,802	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	633.74%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$881,642	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$2,314	\$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:	\$187,931	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$693,711	\$167,739	\$177,205

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$0	\$554,073	\$33,399
Per Capita Debt:	\$0	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	(\$43,707)	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	(\$115)	\$124,305	\$1,284
Revenues During FY 22:	\$11,738	\$345,491	\$112,306
Expenditures During FY 22:	\$45,739	\$319,535	\$116,797
Per Capita Revenues:	\$31	\$19,154	\$321
Per Capita Expenses:	\$120	\$17,518	\$320
Operating Income (loss):	(\$34,001)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	(169.89%)	411.24%	347.81%
Ending Retained Earnings for FY 22:	(\$77,708)	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	(\$204)	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Maryville Village		
Unit Code:	057/085/32	County:	Madison
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$15,857,250		
Equalized Assessed Valuation:	\$237,718,248		
Population:	7,962		
Employees:			
Full Time:	44		
Part Time:	17		
Salaries Paid:	\$3,082,025		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$3,947,379	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$496	\$1,022	\$737
Revenues During FY 22:	\$7,046,865	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$5,607,008	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$885	\$1,174	\$952
Per Capita Expenditures:	\$704	\$967	\$782
Revenues over/under Expenditures:	\$1,439,857	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	97.88%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$5,488,168	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$689	\$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:	\$2,377,842	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$3,110,326	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$2,531,286	\$14,039,311	\$2,989,000
Per Capita Debt:	\$318	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$9,942,605	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$1,249	\$1,999	\$1,575
Revenues During FY 22:	\$3,002,758	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$2,914,994	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$377	\$648	\$456
Per Capita Expenses:	\$366	\$544	\$399
Operating Income (loss):	\$87,764	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	340.63%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$9,929,437	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$1,247	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Mascoutah City		
Unit Code:	088/090/30	County:	St. Clair
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$39,250,066		
Equalized Assessed Valuation:	\$145,899,082		
Population:	8,754		
Employees:			
Full Time:	63		
Part Time:	56		
Salaries Paid:	\$5,036,053		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$6,576,578	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$751	\$1,022	\$737
Revenues During FY 22:	\$10,587,828	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$6,573,200	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$1,209	\$1,174	\$952
Per Capita Expenditures:	\$751	\$967	\$782
Revenues over/under Expenditures:	\$4,014,628	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	100.86%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$6,629,507	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$757	\$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:	\$4,983,961	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	(\$3,146,583)	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$13,863,396	\$14,039,311	\$2,989,000
Per Capita Debt:	\$1,584	\$1,822	\$849
General Obligation Debt over EAV:	1.92%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$31,525,500	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$3,601	\$1,999	\$1,575
Revenues During FY 22:	\$12,725,995	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$12,232,022	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$1,454	\$648	\$456
Per Capita Expenses:	\$1,397	\$544	\$399
Operating Income (loss):	\$493,973	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	294.16%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$35,981,172	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$4,110	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Mason Town		
Unit Code:	025/035/31	County:	Effingham
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,072,700		
Equalized Assessed Valuation:	\$2,210,296		
Population:	323		
Employees:			
Full Time:			
Part Time:	14		
Salaries Paid:	\$20,456		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$275,739	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$854	\$52,950	\$839
Revenues During FY 22:	\$171,600	\$563,644	\$213,143
Expenditures During FY 22:	\$146,879	\$457,110	\$153,944
Per Capita Revenues:	\$531	\$103,095	\$569
Per Capita Expenditures:	\$455	\$81,863	\$420
Revenues over/under Expenditures:	\$24,721	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	204.56%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$300,460	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$930	\$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:	\$136,991	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$163,469	\$167,739	\$177,205

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$0	\$554,073	\$33,399
Per Capita Debt:	\$0	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$630,066	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$1,951	\$124,305	\$1,284
Revenues During FY 22:	\$85,474	\$345,491	\$112,306
Expenditures During FY 22:	\$82,650	\$319,535	\$116,797
Per Capita Revenues:	\$265	\$19,154	\$321
Per Capita Expenses:	\$256	\$17,518	\$320
Operating Income (loss):	\$2,824	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	765.74%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$632,888	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$1,959	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Mason City City		
Unit Code:	060/040/30	County:	Mason
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$7,873,100		
Equalized Assessed Valuation:	\$17,933,152		
Population:	2,376		
Employees:			
Full Time:	10		
Part Time:			
Salaries Paid:	\$608,379		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$904,610	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$381	\$1,022	\$737
Revenues During FY 22:	\$1,333,182	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$1,047,031	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$561	\$1,174	\$952
Per Capita Expenditures:	\$441	\$967	\$782
Revenues over/under Expenditures:	\$286,151	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	113.73%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$1,190,761	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$501	\$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:	\$920,600	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$270,161	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$5,543,584	\$14,039,311	\$2,989,000
Per Capita Debt:	\$2,333	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$5,306,464	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$2,233	\$1,999	\$1,575
Revenues During FY 22:	\$1,160,151	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$931,222	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$488	\$648	\$456
Per Capita Expenses:	\$392	\$544	\$399
Operating Income (loss):	\$228,929	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	594.42%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$5,535,393	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$2,330	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Matteson Village		
Unit Code:	016/340/32	County:	Cook
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$43,506,959		
Equalized Assessed Valuation:	\$443,463,103		
Population:	19,073		
Employees:			
Full Time:	149		
Part Time:	70		
Salaries Paid:	\$13,454,603		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$12,005,684	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$629	\$1,022	\$737
Revenues During FY 22:	\$35,362,712	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$28,865,085	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$1,854	\$1,174	\$952
Per Capita Expenditures:	\$1,513	\$967	\$782
Revenues over/under Expenditures:	\$6,497,627	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	56.31%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$16,253,320	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$852	\$1,237	\$917

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$25,506,823	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	(\$103,963,753)	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$129,362,947	\$14,039,311	\$2,989,000
Per Capita Debt:	\$6,783	\$1,822	\$849
General Obligation Debt over EAV:	0.63%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$25,833,584	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$1,354	\$1,999	\$1,575
Revenues During FY 22:	\$7,521,510	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$8,957,726	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$394	\$648	\$456
Per Capita Expenses:	\$470	\$544	\$399
Operating Income (loss):	(\$1,436,216)	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	271.30%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$24,302,555	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$1,274	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Mattoon City
Unit Code:	015/030/30
County:	Coles
Fiscal Year End:	4/30/2022
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$56,814,995
Equalized Assessed Valuation:	\$213,136,699
Population:	16,870
Employees:	
Full Time:	151
Part Time:	36
Salaries Paid:	\$10,245,996

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$12,827,759	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$760	\$1,022	\$737
Revenues During FY 22:	\$26,999,241	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$24,094,505	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$1,600	\$1,174	\$952
Per Capita Expenditures:	\$1,428	\$967	\$782
Revenues over/under Expenditures:	\$2,904,736	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	61.41%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$14,797,269	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$877	\$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:	\$3,435,059	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	(\$103,987,315)	(\$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:	\$121,475,343	\$14,039,311	\$2,989,000
Per Capita Debt:	\$7,201	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$33,567,278	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$1,990	\$1,999	\$1,575
Revenues During FY 22:	\$10,195,068	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$6,526,916	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$604	\$648	\$456
Per Capita Expenses:	\$387	\$544	\$399
Operating Income (loss):	\$3,668,152	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	570.49%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$37,235,430	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$2,207	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Maunie Village		
Unit Code:	097/030/32	County:	White
Fiscal Year End:	3/31/2022		
Accounting Method:	Cash		
Appropriation or Budget:	\$37,485		
Equalized Assessed Valuation:	\$532,892		
Population:	130		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$58,370	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$449	\$52,950	\$839
Revenues During FY 22:	\$50,532	\$563,644	\$213,143
Expenditures During FY 22:	\$58,609	\$457,110	\$153,944
Per Capita Revenues:	\$389	\$103,095	\$569
Per Capita Expenditures:	\$451	\$81,863	\$420
Revenues over/under Expenditures:	(\$8,077)	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	85.81%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$50,293	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$387	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$24,857	\$10,011	\$0
Total Unreserved Funds:	\$25,436	\$42,817	\$0

Net Assets

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

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$0	\$554,073	\$33,399
Per Capita Debt:	\$0	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

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

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Mazon Village		
Unit Code:	032/055/32	County:	Grundy
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,795,800		
Equalized Assessed Valuation:	\$16,904,488		
Population:	1,105		
Employees:			
Full Time:	2		
Part Time:	2		
Salaries Paid:	\$346,700		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$994,759	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$900	\$1,022	\$737
Revenues During FY 22:	\$1,067,005	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$902,595	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$966	\$1,174	\$952
Per Capita Expenditures:	\$817	\$967	\$782
Revenues over/under Expenditures:	\$164,410	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	125.55%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$1,133,169	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$1,025	\$1,237	\$917

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$864,466	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$219,643	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$0	\$14,039,311	\$2,989,000
Per Capita Debt:	\$0	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$4,612,005	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$4,174	\$1,999	\$1,575
Revenues During FY 22:	\$458,532	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$485,615	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$415	\$648	\$456
Per Capita Expenses:	\$439	\$544	\$399
Operating Income (loss):	(\$27,083)	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	949.50%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$4,610,922	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$4,173	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Mc Cook Village		
Unit Code:	016/330/32	County:	Cook
Fiscal Year End:	12/31/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$40,156,122		
Equalized Assessed Valuation:	\$112,801,932		
Population:	249		
Employees:			
Full Time:	49		
Part Time:	13		
Salaries Paid:	\$3,736,520		

Blended Component Units
<p>Number Submitted = 2</p> <p>Firefighter Pension</p> <p>Police Pension</p>

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$22,932,553	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$92,099	\$52,950	\$839
Revenues During FY 22:	\$22,303,329	\$563,644	\$213,143
Expenditures During FY 22:	\$12,870,075	\$457,110	\$153,944
Per Capita Revenues:	\$89,572	\$103,095	\$569
Per Capita Expenditures:	\$51,687	\$81,863	\$420
Revenues over/under Expenditures:	\$9,433,254	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	243.36%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$31,321,098	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$125,788	\$66,251	\$1,001
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,011	\$0
Total Unreserved Funds:	\$0	\$42,817	\$0
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$15,464,497	\$253,935	\$72,003
Total Unrestricted Net Assets:	(\$19,560,024)	\$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:	\$27,080,346	\$554,073	\$33,399
Per Capita Debt:	\$108,756	\$70,776	\$97
General Obligation Debt over EAV:	22.68%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$18,047,123	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$72,478	\$124,305	\$1,284
Revenues During FY 22:	\$14,424,727	\$345,491	\$112,306
Expenditures During FY 22:	\$14,440,647	\$319,535	\$116,797
Per Capita Revenues:	\$57,931	\$19,154	\$321
Per Capita Expenses:	\$57,995	\$17,518	\$320
Operating Income (loss):	(\$15,920)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	129.75%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$18,737,052	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$75,249	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Mc Cullom Lake Village		
Unit Code:	063/080/32	County:	Mchenry
Fiscal Year End:	3/31/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,207,757		
Equalized Assessed Valuation:	\$18,919,378		
Population:	1,075		
Employees:			
Full Time:	2		
Part Time:	16		
Salaries Paid:	\$216,911		

Blended Component Units

(This area is currently blank 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:	(\$267,427)	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	(\$249)	\$1,022	\$737
Revenues During FY 22:	\$777,305	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$906,478	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$723	\$1,174	\$952
Per Capita Expenditures:	\$843	\$967	\$782
Revenues over/under Expenditures:	(\$129,173)	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	(41.55%)	141.68%	116.64%
Ending Fund Balance for FY 22:	(\$376,600)	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	(\$350)	\$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:	\$241,636	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	(\$566,665)	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$395,000	\$14,039,311	\$2,989,000
Per Capita Debt:	\$367	\$1,822	\$849
General Obligation Debt over EAV:	2.09%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$3,408,538	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$3,171	\$1,999	\$1,575
Revenues During FY 22:	\$425,120	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$260,764	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$395	\$648	\$456
Per Capita Expenses:	\$243	\$544	\$399
Operating Income (loss):	\$164,356	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	1,370.16%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$3,572,894	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$3,324	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Mc Henry City		
Unit Code:	063/085/30	County:	Mchenry
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$51,972,123		
Equalized Assessed Valuation:	\$782,126,233		
Population:	27,135		
Employees:			
Full Time:	155		
Part Time:	184		
Salaries Paid:	\$13,816,369		

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:	\$16,973,517	\$34,972,404	\$30,239,443
Per Capita Beginning Fund Balance:	\$626	\$748	\$712
Revenues During FY 22:	\$35,806,822	\$72,859,655	\$58,178,402
Expenditures During FY 22:	\$27,171,903	\$61,478,579	\$47,866,110
Per Capita Revenues:	\$1,320	\$1,441	\$1,484
Per Capita Expenditures:	\$1,001	\$1,214	\$1,238
Revenues over/under Expenditures:	\$8,634,919	\$11,381,080	\$9,077,164
Ratio of Fund Balance to Expenditures:	84.06%	81.39%	73.81%
Ending Fund Balance for FY 22:	\$22,841,997	\$43,663,747	\$34,356,837
Per Capita Ending Fund Balance:	\$842	\$904	\$915

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,894,047	\$19,660,916	\$12,691,601
Total Unrestricted Net Assets:	(\$5,609,527)	(\$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:	\$60,431,803	\$139,572,276	\$79,067,655
Per Capita Debt:	\$2,227	\$2,651	\$2,043
General Obligation Debt over EAV:	3.99%	20.99%	2.70%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$53,292,140	\$76,751,554	\$56,969,508
Per Capita Beginning Retained Earnings	\$1,964	\$1,532	\$1,230
Revenues During FY 22:	\$12,765,320	\$25,359,482	\$17,601,369
Expenditures During FY 22:	\$8,419,358	\$21,600,430	\$14,367,115
Per Capita Revenues:	\$470	\$495	\$394
Per Capita Expenses:	\$310	\$419	\$333
Operating Income (loss):	\$4,345,962	\$3,759,052	\$2,712,239
Ratio of Retained Earnings to Expenses:	680.03%	453.32%	429.72%
Ending Retained Earnings for FY 22:	\$57,253,988	\$80,939,609	\$57,687,802
Per Capita Ending Retained Earnings:	\$2,110	\$1,622	\$1,323

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Mc Lean Village		
Unit Code:	064/090/32	County:	McLean
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,353,584		
Equalized Assessed Valuation:	\$11,858,988		
Population:	743		
Employees:			
Full Time:	4		
Part Time:	9		
Salaries Paid:	\$312,639		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$1,267,455	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$1,706	\$52,950	\$839
Revenues During FY 22:	\$954,875	\$563,644	\$213,143
Expenditures During FY 22:	\$770,939	\$457,110	\$153,944
Per Capita Revenues:	\$1,285	\$103,095	\$569
Per Capita Expenditures:	\$1,038	\$81,863	\$420
Revenues over/under Expenditures:	\$183,936	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	181.41%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$1,398,542	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,882	\$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:	\$632,706	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$595,636	\$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:	\$605,000	\$554,073	\$33,399
Per Capita Debt:	\$814	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$2,326,743	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$3,132	\$124,305	\$1,284
Revenues During FY 22:	\$445,986	\$345,491	\$112,306
Expenditures During FY 22:	\$386,953	\$319,535	\$116,797
Per Capita Revenues:	\$600	\$19,154	\$321
Per Capita Expenses:	\$521	\$17,518	\$320
Operating Income (loss):	\$59,033	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	630.21%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$2,438,625	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$3,282	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Mc Leansboro City		
Unit Code:	033/025/30	County:	Hamilton
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$7,631,830		
Equalized Assessed Valuation:	\$17,491,841		
Population:	2,612		
Employees:			
Full Time:	70		
Part Time:	19		
Salaries Paid:	\$1,613,720		

Blended Component Units
Number Submitted = 1
LIBRARY

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$2,862,673	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$1,096	\$1,022	\$737
Revenues During FY 22:	\$2,461,906	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$2,967,698	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$943	\$1,174	\$952
Per Capita Expenditures:	\$1,136	\$967	\$782
Revenues over/under Expenditures:	(\$505,792)	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	99.96%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$2,966,379	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$1,136	\$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:	\$1,760,235	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$1,505,731	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$5,257,458	\$14,039,311	\$2,989,000
Per Capita Debt:	\$2,013	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$6,967,844	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$2,668	\$1,999	\$1,575
Revenues During FY 22:	\$5,781,210	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$4,997,051	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$2,213	\$648	\$456
Per Capita Expenses:	\$1,913	\$544	\$399
Operating Income (loss):	\$784,159	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	144.13%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$7,202,005	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$2,757	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Mc Nabb Village		
Unit Code:	078/030/32	County:	Putnam
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$594,350		
Equalized Assessed Valuation:	\$3,874,006		
Population:	237		
Employees:			
Full Time:			
Part Time:	15		
Salaries Paid:	\$64,629		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$475,067	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$2,005	\$52,950	\$839
Revenues During FY 22:	\$264,024	\$563,644	\$213,143
Expenditures During FY 22:	\$112,595	\$457,110	\$153,944
Per Capita Revenues:	\$1,114	\$103,095	\$569
Per Capita Expenditures:	\$475	\$81,863	\$420
Revenues over/under Expenditures:	\$151,429	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	535.42%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$602,851	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$2,544	\$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:	\$72,220	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$530,631	\$167,739	\$177,205

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$457,089	\$554,073	\$33,399
Per Capita Debt:	\$1,929	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$2,074,842	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$8,755	\$124,305	\$1,284
Revenues During FY 22:	\$153,502	\$345,491	\$112,306
Expenditures During FY 22:	\$181,910	\$319,535	\$116,797
Per Capita Revenues:	\$648	\$19,154	\$321
Per Capita Expenses:	\$768	\$17,518	\$320
Operating Income (loss):	(\$28,408)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	1,137.94%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$2,070,023	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$8,734	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Mechanicsburg Village		
Unit Code:	083/075/32	County:	Sangamon
Fiscal Year End:	5/31/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$818,306		
Equalized Assessed Valuation:	\$4,036,017		
Population:	662		
Employees:			
Full Time:			
Part Time:	11		
Salaries Paid:	\$53,566		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$552,316	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$834	\$52,950	\$839
Revenues During FY 22:	\$934,556	\$563,644	\$213,143
Expenditures During FY 22:	\$632,568	\$457,110	\$153,944
Per Capita Revenues:	\$1,412	\$103,095	\$569
Per Capita Expenditures:	\$956	\$81,863	\$420
Revenues over/under Expenditures:	\$301,988	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	135.05%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$854,304	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,290	\$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:	\$631,865	\$253,935	\$72,003
Total Unrestricted Net Assets:	(\$1,404,250)	\$167,739	\$177,205

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$1,626,689	\$554,073	\$33,399
Per Capita Debt:	\$2,457	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

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

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Media Village		
Unit Code:	036/030/32	County:	Henderson
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$60,000		
Equalized Assessed Valuation:	\$1,538,007		
Population:	107		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$87,185	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$815	\$52,950	\$839
Revenues During FY 22:	\$42,261	\$563,644	\$213,143
Expenditures During FY 22:	\$14,235	\$457,110	\$153,944
Per Capita Revenues:	\$395	\$103,095	\$569
Per Capita Expenditures:	\$133	\$81,863	\$420
Revenues over/under Expenditures:	\$28,026	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	809.35%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$115,211	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,077	\$66,251	\$1,001

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$27,806	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$87,405	\$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:	\$63,000	\$554,073	\$33,399
Per Capita Debt:	\$589	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$209,890	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$1,962	\$124,305	\$1,284
Revenues During FY 22:	\$33,816	\$345,491	\$112,306
Expenditures During FY 22:	\$29,314	\$319,535	\$116,797
Per Capita Revenues:	\$316	\$19,154	\$321
Per Capita Expenses:	\$274	\$17,518	\$320
Operating Income (loss):	\$4,502	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	731.36%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$214,392	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$2,004	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Medora Village		
Unit Code:	056/065/32	County:	Macoupin
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$462,744		
Equalized Assessed Valuation:	\$2,648,069		
Population:	500		
Employees:			
Full Time:			
Part Time:	6		
Salaries Paid:	\$41,856		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$203,392	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$407	\$52,950	\$839
Revenues During FY 22:	\$152,660	\$563,644	\$213,143
Expenditures During FY 22:	\$127,561	\$457,110	\$153,944
Per Capita Revenues:	\$305	\$103,095	\$569
Per Capita Expenditures:	\$255	\$81,863	\$420
Revenues over/under Expenditures:	\$25,099	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	177.56%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$226,491	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$453	\$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:	\$226,491	\$167,739	\$177,205

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$80,806	\$554,073	\$33,399
Per Capita Debt:	\$162	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$877,650	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$1,755	\$124,305	\$1,284
Revenues During FY 22:	\$233,189	\$345,491	\$112,306
Expenditures During FY 22:	\$335,183	\$319,535	\$116,797
Per Capita Revenues:	\$466	\$19,154	\$321
Per Capita Expenses:	\$670	\$17,518	\$320
Operating Income (loss):	(\$101,994)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	232.01%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$777,656	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$1,555	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Melrose Park Village		
Unit Code:	016/350/32	County:	Cook
Fiscal Year End:	12/31/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$91,622,704		
Equalized Assessed Valuation:	\$699,807,863		
Population:	24,539		
Employees:			
Full Time:	296		
Part Time:	71		
Salaries Paid:	\$19,276,600		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$55,970,876	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$2,281	\$1,022	\$737
Revenues During FY 22:	\$73,048,843	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$59,145,770	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$2,977	\$1,174	\$952
Per Capita Expenditures:	\$2,410	\$967	\$782
Revenues over/under Expenditures:	\$13,903,073	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	115.73%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$68,449,949	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$2,789	\$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:	\$24,441,010	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	(\$147,780,209)	(\$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:	\$210,086,916	\$14,039,311	\$2,989,000
Per Capita Debt:	\$8,561	\$1,822	\$849
General Obligation Debt over EAV:	3.05%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$25,489,612	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$1,039	\$1,999	\$1,575
Revenues During FY 22:	\$32,239,952	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$22,298,604	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$1,314	\$648	\$456
Per Capita Expenses:	\$909	\$544	\$399
Operating Income (loss):	\$9,941,348	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	159.64%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$35,596,622	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$1,451	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Melvin Village		
Unit Code:	027/030/32	County:	Ford
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$940,500		
Equalized Assessed Valuation:	\$2,928,183		
Population:	416		
Employees:			
Full Time:			
Part Time:	16		
Salaries Paid:	\$46,471		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$376,380	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$905	\$52,950	\$839
Revenues During FY 22:	\$264,178	\$563,644	\$213,143
Expenditures During FY 22:	\$258,904	\$457,110	\$153,944
Per Capita Revenues:	\$635	\$103,095	\$569
Per Capita Expenditures:	\$622	\$81,863	\$420
Revenues over/under Expenditures:	\$5,274	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	147.41%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$381,654	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$917	\$66,251	\$1,001

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$95,745	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$285,909	\$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:	\$280,000	\$554,073	\$33,399
Per Capita Debt:	\$673	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$413,765	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$995	\$124,305	\$1,284
Revenues During FY 22:	\$137,375	\$345,491	\$112,306
Expenditures During FY 22:	\$144,859	\$319,535	\$116,797
Per Capita Revenues:	\$330	\$19,154	\$321
Per Capita Expenses:	\$348	\$17,518	\$320
Operating Income (loss):	(\$7,484)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	280.47%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$406,281	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$977	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Mendon Village		
Unit Code:	001/055/32	County:	Adams
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$455,100		
Equalized Assessed Valuation:	\$9,126,471		
Population:	858		
Employees:			
Full Time:	1		
Part Time:	13		
Salaries Paid:	\$138,425		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$972,884	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$1,134	\$52,950	\$839
Revenues During FY 22:	\$411,177	\$563,644	\$213,143
Expenditures During FY 22:	\$215,633	\$457,110	\$153,944
Per Capita Revenues:	\$479	\$103,095	\$569
Per Capita Expenditures:	\$251	\$81,863	\$420
Revenues over/under Expenditures:	\$195,544	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	541.86%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$1,168,428	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,362	\$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:	\$266,781	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$901,648	\$167,739	\$177,205

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$0	\$554,073	\$33,399
Per Capita Debt:	\$0	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$2,239,851	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$2,611	\$124,305	\$1,284
Revenues During FY 22:	\$349,942	\$345,491	\$112,306
Expenditures During FY 22:	\$203,022	\$319,535	\$116,797
Per Capita Revenues:	\$408	\$19,154	\$321
Per Capita Expenses:	\$237	\$17,518	\$320
Operating Income (loss):	\$146,920	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	1,175.62%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$2,386,771	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$2,782	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Mendota City		
Unit Code:	050/060/30	County:	Lasalle
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$21,769,698		
Equalized Assessed Valuation:	\$124,201,034		
Population:	7,061		
Employees:			
Full Time:	38		
Part Time:	65		
Salaries Paid:	\$3,216,759		

Blended Component Units
Number Submitted = 3
Fire Pension
Police Pension
Tri-Dent Drug Task Force

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$7,980,843	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$1,130	\$1,022	\$737
Revenues During FY 22:	\$10,331,625	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$8,310,817	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$1,463	\$1,174	\$952
Per Capita Expenditures:	\$1,177	\$967	\$782
Revenues over/under Expenditures:	\$2,020,808	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	120.83%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$10,041,651	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$1,422	\$1,237	\$917
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$17,366	\$0
Total Unreserved Funds:	\$0	\$13,093	\$0
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,465,679	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	(\$1,893,630)	(\$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:	\$9,199,992	\$14,039,311	\$2,989,000
Per Capita Debt:	\$1,303	\$1,822	\$849
General Obligation Debt over EAV:	0.25%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$11,960,819	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$1,694	\$1,999	\$1,575
Revenues During FY 22:	\$3,022,656	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$2,616,519	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$428	\$648	\$456
Per Capita Expenses:	\$371	\$544	\$399
Operating Income (loss):	\$406,137	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	472.65%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$12,366,956	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$1,751	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Menominee Village		
Unit Code:	043/035/32	County:	Jo Daviess
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash		
Appropriation or Budget:	\$93,700		
Equalized Assessed Valuation:	\$		
Population:	237		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$6,098		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$766,046	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$3,232	\$52,950	\$839
Revenues During FY 22:	\$116,085	\$563,644	\$213,143
Expenditures During FY 22:	\$57,227	\$457,110	\$153,944
Per Capita Revenues:	\$490	\$103,095	\$569
Per Capita Expenditures:	\$241	\$81,863	\$420
Revenues over/under Expenditures:	\$58,858	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	1,441.46%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$824,904	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$3,481	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,011	\$0
Total Unreserved Funds:	\$823,452	\$42,817	\$0

Net Assets

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

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$0	\$554,073	\$33,399
Per Capita Debt:	\$0	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

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

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Meredosia Village		
Unit Code:	069/035/32	County:	Morgan
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,167,000		
Equalized Assessed Valuation:	\$5,375,931		
Population:	826		
Employees:			
Full Time:	1		
Part Time:	6		
Salaries Paid:	\$173,833		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$416,476	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$504	\$52,950	\$839
Revenues During FY 22:	\$596,516	\$563,644	\$213,143
Expenditures During FY 22:	\$356,717	\$457,110	\$153,944
Per Capita Revenues:	\$722	\$103,095	\$569
Per Capita Expenditures:	\$432	\$81,863	\$420
Revenues over/under Expenditures:	\$239,799	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	180.04%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$642,222	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$778	\$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:	\$343,860	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$378,839	\$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:	\$75,511	\$554,073	\$33,399
Per Capita Debt:	\$91	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$2,304,698	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$2,790	\$124,305	\$1,284
Revenues During FY 22:	\$208,699	\$345,491	\$112,306
Expenditures During FY 22:	\$264,060	\$319,535	\$116,797
Per Capita Revenues:	\$253	\$19,154	\$321
Per Capita Expenses:	\$320	\$17,518	\$320
Operating Income (loss):	(\$55,361)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	851.83%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$2,249,337	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$2,723	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Merrionette Park Village		
Unit Code:	016/355/32	County:	Cook
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,798,650		
Equalized Assessed Valuation:	\$49,228,566		
Population:	1,969		
Employees:			
Full Time:			
Part Time:	101		
Salaries Paid:	\$1,538,320		

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$13,818	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$7	\$1,022	\$737
Revenues During FY 22:	\$2,877,087	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$3,430,031	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$1,461	\$1,174	\$952
Per Capita Expenditures:	\$1,742	\$967	\$782
Revenues over/under Expenditures:	(\$552,944)	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	(15.72%)	141.68%	116.64%
Ending Fund Balance for FY 22:	(\$539,126)	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	(\$274)	\$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:	\$656,650	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	(\$733,026)	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$1,692,755	\$14,039,311	\$2,989,000
Per Capita Debt:	\$860	\$1,822	\$849
General Obligation Debt over EAV:	1.51%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$3,415,393	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$1,735	\$1,999	\$1,575
Revenues During FY 22:	\$1,063,692	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$486,687	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$540	\$648	\$456
Per Capita Expenses:	\$247	\$544	\$399
Operating Income (loss):	\$577,005	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	820.32%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$3,992,398	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$2,028	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Metamora Village		
Unit Code:	102/045/32	County:	Woodford
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$7,632,341		
Equalized Assessed Valuation:	\$70,437,862		
Population:	3,636		
Employees:			
Full Time:	15		
Part Time:	17		
Salaries Paid:	\$960,506		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$3,842,776	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$1,057	\$1,022	\$737
Revenues During FY 22:	\$3,002,378	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$2,251,148	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$826	\$1,174	\$952
Per Capita Expenditures:	\$619	\$967	\$782
Revenues over/under Expenditures:	\$751,230	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	200.02%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$4,502,676	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$1,238	\$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:	\$1,995,375	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$2,507,301	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$2,507,176	\$14,039,311	\$2,989,000
Per Capita Debt:	\$690	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$7,408,885	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$2,038	\$1,999	\$1,575
Revenues During FY 22:	\$1,514,335	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$1,228,722	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$416	\$648	\$456
Per Capita Expenses:	\$338	\$544	\$399
Operating Income (loss):	\$285,613	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	633.65%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$7,785,828	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$2,141	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Metropolis City		
Unit Code:	061/020/30	County:	Massac
Fiscal Year End:	6/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$40,990,576		
Equalized Assessed Valuation:	\$53,234,685		
Population:	5,903		
Employees:			
	Full Time:	85	
	Part Time:	44	
	Salaries Paid:	\$4,585,423	

Blended Component Units
Number Submitted = 2
Foreign Fire Insurance Board
Municipal Airport

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$7,524,143	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$1,275	\$1,022	\$737
Revenues During FY 22:	\$10,729,047	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$10,405,423	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$1,818	\$1,174	\$952
Per Capita Expenditures:	\$1,763	\$967	\$782
Revenues over/under Expenditures:	\$323,624	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	78.20%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$8,136,750	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$1,378	\$1,237	\$917
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$17,366	\$0
Total Unreserved Funds:	\$0	\$13,093	\$0
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,432,219	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	(\$37,884,490)	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$7,574,086	\$14,039,311	\$2,989,000
Per Capita Debt:	\$1,283	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$34,188,063	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$5,792	\$1,999	\$1,575
Revenues During FY 22:	\$13,543,583	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$10,273,756	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$2,294	\$648	\$456
Per Capita Expenses:	\$1,740	\$544	\$399
Operating Income (loss):	\$3,269,827	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	348.98%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$35,853,571	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$6,074	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Mettawa Village		
Unit Code:	049/125/32	County:	Lake
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$87,315,510		
Equalized Assessed Valuation:	\$139,685,104		
Population:	553		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$12,841,945	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$23,222	\$52,950	\$839
Revenues During FY 22:	\$4,708,069	\$563,644	\$213,143
Expenditures During FY 22:	\$2,547,610	\$457,110	\$153,944
Per Capita Revenues:	\$8,514	\$103,095	\$569
Per Capita Expenditures:	\$4,607	\$81,863	\$420
Revenues over/under Expenditures:	\$2,160,459	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	588.88%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$15,002,404	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$27,129	\$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:	\$420,112	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$14,089,317	\$167,739	\$177,205

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$0	\$554,073	\$33,399
Per Capita Debt:	\$0	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

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

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Middletown Village		
Unit Code:	054/045/32	County:	Logan
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,159,220		
Equalized Assessed Valuation:	\$2,469,629		
Population:	308		
Employees:			
Full Time:			
Part Time:	10		
Salaries Paid:	\$10,287		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$420,468	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$1,365	\$52,950	\$839
Revenues During FY 22:	\$109,369	\$563,644	\$213,143
Expenditures During FY 22:	\$54,604	\$457,110	\$153,944
Per Capita Revenues:	\$355	\$103,095	\$569
Per Capita Expenditures:	\$177	\$81,863	\$420
Revenues over/under Expenditures:	\$54,765	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	870.33%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$475,233	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,543	\$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:	\$98,738	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$376,495	\$167,739	\$177,205

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$0	\$554,073	\$33,399
Per Capita Debt:	\$0	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$93,476	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$303	\$124,305	\$1,284
Revenues During FY 22:	\$80,746	\$345,491	\$112,306
Expenditures During FY 22:	\$45,507	\$319,535	\$116,797
Per Capita Revenues:	\$262	\$19,154	\$321
Per Capita Expenses:	\$148	\$17,518	\$320
Operating Income (loss):	\$35,239	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	282.85%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$128,715	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$418	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Midlothian Village		
Unit Code:	016/360/32	County:	Cook
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$30,931,385		
Equalized Assessed Valuation:	\$205,411,274		
Population:	13,464		
Employees:			
	Full Time:	77	
	Part Time:	25	
	Salaries Paid:	\$7,070,361	

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:	\$19,957,171	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$1,482	\$1,022	\$737
Revenues During FY 22:	\$19,212,143	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$16,326,849	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$1,427	\$1,174	\$952
Per Capita Expenditures:	\$1,213	\$967	\$782
Revenues over/under Expenditures:	\$2,885,294	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	139.91%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$22,842,465	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$1,697	\$1,237	\$917
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$17,366	\$0
Total Unreserved Funds:	\$0	\$13,093	\$0
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,655,582	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	(\$37,703,274)	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$51,592,352	\$14,039,311	\$2,989,000
Per Capita Debt:	\$3,832	\$1,822	\$849
General Obligation Debt over EAV:	8.86%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$7,047,302	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$523	\$1,999	\$1,575
Revenues During FY 22:	\$4,292,180	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$3,694,171	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$319	\$648	\$456
Per Capita Expenses:	\$274	\$544	\$399
Operating Income (loss):	\$598,009	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	206.96%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$7,645,311	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$568	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Milford Village		
Unit Code:	038/075/32	County:	Iroquois
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,187,700		
Equalized Assessed Valuation:	\$8,122,320		
Population:	1,369		
Employees:			
Full Time:	6		
Part Time:	8		
Salaries Paid:	\$328,145		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$212,522	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$155	\$1,022	\$737
Revenues During FY 22:	\$758,136	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$668,598	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$554	\$1,174	\$952
Per Capita Expenditures:	\$488	\$967	\$782
Revenues over/under Expenditures:	\$89,538	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	45.18%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$302,060	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$221	\$1,237	\$917

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$206,328	\$17,366	\$0
Total Unreserved Funds:	\$95,732	\$13,093	\$0

Net Assets

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

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$0	\$14,039,311	\$2,989,000
Per Capita Debt:	\$0	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$1,452,478	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$1,061	\$1,999	\$1,575
Revenues During FY 22:	\$1,251,172	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$942,039	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$914	\$648	\$456
Per Capita Expenses:	\$688	\$544	\$399
Operating Income (loss):	\$309,133	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	187.00%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$1,761,611	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$1,287	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Mill Creek Village		
Unit Code:	091/035/32	County:	Union
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash		
Appropriation or Budget:	\$24,770		
Equalized Assessed Valuation:	\$200,000		
Population:	47		
Employees:			
Full Time:			
Part Time:	8		
Salaries Paid:	\$4,800		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$28,972	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$616	\$52,950	\$839
Revenues During FY 22:	\$19,150	\$563,644	\$213,143
Expenditures During FY 22:	\$16,597	\$457,110	\$153,944
Per Capita Revenues:	\$407	\$103,095	\$569
Per Capita Expenditures:	\$353	\$81,863	\$420
Revenues over/under Expenditures:	\$2,553	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	189.94%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$31,525	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$671	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$7,619	\$10,011	\$0
Total Unreserved Funds:	\$17,121	\$42,817	\$0

Net Assets

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

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$0	\$554,073	\$33,399
Per Capita Debt:	\$0	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

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

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Mill Shoals Village		
Unit Code:	097/035/32	County:	White
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$208,000		
Equalized Assessed Valuation:	\$870,594		
Population:	176		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$43,906		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$137,743	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$783	\$52,950	\$839
Revenues During FY 22:	\$82,595	\$563,644	\$213,143
Expenditures During FY 22:	\$66,173	\$457,110	\$153,944
Per Capita Revenues:	\$469	\$103,095	\$569
Per Capita Expenditures:	\$376	\$81,863	\$420
Revenues over/under Expenditures:	\$16,422	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	211.49%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$139,950	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$795	\$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:	\$32,669	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$53,915	\$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:	\$32,000	\$554,073	\$33,399
Per Capita Debt:	\$182	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$455,048	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$2,586	\$124,305	\$1,284
Revenues During FY 22:	\$86,087	\$345,491	\$112,306
Expenditures During FY 22:	\$117,721	\$319,535	\$116,797
Per Capita Revenues:	\$489	\$19,154	\$321
Per Capita Expenses:	\$669	\$17,518	\$320
Operating Income (loss):	(\$31,634)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	369.77%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$435,293	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$2,473	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Millbrook Village		
Unit Code:	047/012/32	County:	Kendall
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$73,569		
Equalized Assessed Valuation:	\$9,942,984		
Population:	277		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$621,869	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$2,245	\$52,950	\$839
Revenues During FY 22:	\$148,529	\$563,644	\$213,143
Expenditures During FY 22:	\$42,263	\$457,110	\$153,944
Per Capita Revenues:	\$536	\$103,095	\$569
Per Capita Expenditures:	\$153	\$81,863	\$420
Revenues over/under Expenditures:	\$106,266	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	1,722.87%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$728,135	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$2,629	\$66,251	\$1,001

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$84,468	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$643,667	\$167,739	\$177,205

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$0	\$554,073	\$33,399
Per Capita Debt:	\$0	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

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

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Milledgeville Village		
Unit Code:	008/020/32	County:	Carroll
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,722,850		
Equalized Assessed Valuation:	\$8,564,997		
Population:	1,043		
Employees:			
Full Time:	6		
Part Time:	10		
Salaries Paid:	\$318,059		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$1,017,015	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$975	\$1,022	\$737
Revenues During FY 22:	\$1,365,355	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$859,451	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$1,309	\$1,174	\$952
Per Capita Expenditures:	\$824	\$967	\$782
Revenues over/under Expenditures:	\$505,904	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	180.00%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$1,547,019	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$1,483	\$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:	\$1,236,740	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$294,490	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$299,255	\$14,039,311	\$2,989,000
Per Capita Debt:	\$287	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$2,188,436	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$2,098	\$1,999	\$1,575
Revenues During FY 22:	\$489,665	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$479,398	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$469	\$648	\$456
Per Capita Expenses:	\$460	\$544	\$399
Operating Income (loss):	\$10,267	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	453.61%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$2,174,603	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$2,085	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Millstadt Village		
Unit Code:	088/095/32	County:	St. Clair
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,675,451		
Equalized Assessed Valuation:	\$91,586,962		
Population:	3,892		
Employees:			
Full Time:		16	
Part Time:		48	
Salaries Paid:		\$1,177,944	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$3,833,500	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$985	\$1,022	\$737
Revenues During FY 22:	\$3,937,010	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$3,411,072	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$1,012	\$1,174	\$952
Per Capita Expenditures:	\$876	\$967	\$782
Revenues over/under Expenditures:	\$525,938	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	124.14%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$4,234,438	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$1,088	\$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:	\$2,165,673	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$2,671,860	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$3,698,301	\$14,039,311	\$2,989,000
Per Capita Debt:	\$950	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$4,717,549	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$1,212	\$1,999	\$1,575
Revenues During FY 22:	\$1,617,447	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$1,457,624	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$416	\$648	\$456
Per Capita Expenses:	\$375	\$544	\$399
Operating Income (loss):	\$159,823	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	343.19%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$5,002,372	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$1,285	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Milton Village		
Unit Code:	075/050/32	County:	Pike
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$363,900		
Equalized Assessed Valuation:	\$1,586,386		
Population:	289		
Employees:			
Full Time:			
Part Time:	2		
Salaries Paid:	\$8,504		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$327,259	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$1,132	\$52,950	\$839
Revenues During FY 22:	\$118,284	\$563,644	\$213,143
Expenditures During FY 22:	\$97,689	\$457,110	\$153,944
Per Capita Revenues:	\$409	\$103,095	\$569
Per Capita Expenditures:	\$338	\$81,863	\$420
Revenues over/under Expenditures:	\$20,595	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	356.08%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$347,854	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,204	\$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:	\$137,082	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$240,077	\$167,739	\$177,205

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$0	\$554,073	\$33,399
Per Capita Debt:	\$0	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$483,145	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$1,672	\$124,305	\$1,284
Revenues During FY 22:	\$69,499	\$345,491	\$112,306
Expenditures During FY 22:	\$99,712	\$319,535	\$116,797
Per Capita Revenues:	\$240	\$19,154	\$321
Per Capita Expenses:	\$345	\$17,518	\$320
Operating Income (loss):	(\$30,213)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	454.24%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$452,932	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$1,567	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Mineral Village		
Unit Code:	006/070/32	County:	Bureau
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,377,050		
Equalized Assessed Valuation:	\$1,686,913		
Population:	219		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$12,150		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$369,467	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$1,687	\$52,950	\$839
Revenues During FY 22:	\$95,325	\$563,644	\$213,143
Expenditures During FY 22:	\$50,928	\$457,110	\$153,944
Per Capita Revenues:	\$435	\$103,095	\$569
Per Capita Expenditures:	\$233	\$81,863	\$420
Revenues over/under Expenditures:	\$44,397	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	813.31%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$414,205	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,891	\$66,251	\$1,001

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$82,592	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$331,613	\$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:	\$382,337	\$554,073	\$33,399
Per Capita Debt:	\$1,746	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$498,652	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$2,277	\$124,305	\$1,284
Revenues During FY 22:	\$100,480	\$345,491	\$112,306
Expenditures During FY 22:	\$78,864	\$319,535	\$116,797
Per Capita Revenues:	\$459	\$19,154	\$321
Per Capita Expenses:	\$360	\$17,518	\$320
Operating Income (loss):	\$21,616	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	659.27%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$519,927	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$2,374	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Minier Village		
Unit Code:	090/055/32	County:	Tazewell
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,757,730		
Equalized Assessed Valuation:	\$18,236,267		
Population:	1,154		
Employees:			
Full Time:	7		
Part Time:	7		
Salaries Paid:	\$462,241		

Blended Component Units

(This area is currently blank 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:	\$587,080	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$509	\$1,022	\$737
Revenues During FY 22:	\$1,068,865	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$834,192	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$926	\$1,174	\$952
Per Capita Expenditures:	\$723	\$967	\$782
Revenues over/under Expenditures:	\$234,673	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	98.51%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$821,753	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$712	\$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:	\$291,478	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$583,157	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$0	\$14,039,311	\$2,989,000
Per Capita Debt:	\$0	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$1,119,914	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$970	\$1,999	\$1,575
Revenues During FY 22:	\$361,752	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$314,069	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$313	\$648	\$456
Per Capita Expenses:	\$272	\$544	\$399
Operating Income (loss):	\$47,683	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	371.76%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$1,167,597	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$1,012	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Minonk City		
Unit Code:	102/050/30	County:	Woodford
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$3,444,352		
Equalized Assessed Valuation:	\$27,651,595		
Population:	1,974		
Employees:			
Full Time:	12		
Part Time:	19		
Salaries Paid:	\$781,308		

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$2,694,635	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$1,365	\$1,022	\$737
Revenues During FY 22:	\$2,024,422	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$1,832,154	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$1,026	\$1,174	\$952
Per Capita Expenditures:	\$928	\$967	\$782
Revenues over/under Expenditures:	\$192,268	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	157.06%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$2,877,651	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$1,458	\$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:	\$1,988,997	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$921,302	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$1,328,593	\$14,039,311	\$2,989,000
Per Capita Debt:	\$673	\$1,822	\$849
General Obligation Debt over EAV:	0.14%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$2,261,138	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$1,145	\$1,999	\$1,575
Revenues During FY 22:	\$966,007	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$788,537	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$489	\$648	\$456
Per Capita Expenses:	\$399	\$544	\$399
Operating Income (loss):	\$177,470	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	310.43%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$2,447,860	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$1,240	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Minooka Village		
Unit Code:	032/060/32	County:	Grundy
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$17,102,600		
Equalized Assessed Valuation:	\$491,131,733		
Population:	12,758		
Employees:			
Full Time:	40		
Part Time:	46		
Salaries Paid:	\$3,533,952		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$5,964,660	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$468	\$1,022	\$737
Revenues During FY 22:	\$11,728,386	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$7,704,200	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$919	\$1,174	\$952
Per Capita Expenditures:	\$604	\$967	\$782
Revenues over/under Expenditures:	\$4,024,186	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	94.80%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$7,303,320	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$572	\$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:	\$10,978,035	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$3,825,305	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$5,870,000	\$14,039,311	\$2,989,000
Per Capita Debt:	\$460	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$25,407,682	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$1,992	\$1,999	\$1,575
Revenues During FY 22:	\$5,528,535	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$4,050,594	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$433	\$648	\$456
Per Capita Expenses:	\$317	\$544	\$399
Operating Income (loss):	\$1,477,941	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	662.40%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$26,830,945	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$2,103	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Modesto Village		
Unit Code:	056/070/32	County:	Macoupin
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$153,319		
Equalized Assessed Valuation:	\$2,263,722		
Population:	189		
Employees:			
Full Time:			
Part Time:	10		
Salaries Paid:	\$14,700		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$171,037	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$905	\$52,950	\$839
Revenues During FY 22:	\$104,346	\$563,644	\$213,143
Expenditures During FY 22:	\$63,376	\$457,110	\$153,944
Per Capita Revenues:	\$552	\$103,095	\$569
Per Capita Expenditures:	\$335	\$81,863	\$420
Revenues over/under Expenditures:	\$40,970	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	333.18%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$211,159	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,117	\$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:	\$47,856	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$163,303	\$167,739	\$177,205

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$71,101	\$554,073	\$33,399
Per Capita Debt:	\$376	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$194,064	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$1,027	\$124,305	\$1,284
Revenues During FY 22:	\$63,986	\$345,491	\$112,306
Expenditures During FY 22:	\$89,943	\$319,535	\$116,797
Per Capita Revenues:	\$339	\$19,154	\$321
Per Capita Expenses:	\$476	\$17,518	\$320
Operating Income (loss):	(\$25,957)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	187.85%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$168,955	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$894	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Mokena Village		
Unit Code:	099/070/32	County:	Will
Fiscal Year End:	6/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$36,770,756		
Equalized Assessed Valuation:	\$890,596,891		
Population:	19,887		
Employees:			
	Full Time:	76	
	Part Time:	10	
	Salaries Paid:	\$7,613,944	

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:	\$10,218,181	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$514	\$1,022	\$737
Revenues During FY 22:	\$21,229,348	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$13,717,711	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$1,067	\$1,174	\$952
Per Capita Expenditures:	\$690	\$967	\$782
Revenues over/under Expenditures:	\$7,511,637	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	84.23%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$11,554,812	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$581	\$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:	\$4,975,328	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$27,647,986	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$1,908,054	\$14,039,311	\$2,989,000
Per Capita Debt:	\$96	\$1,822	\$849
General Obligation Debt over EAV:	0.21%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$42,306,061	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$2,127	\$1,999	\$1,575
Revenues During FY 22:	\$10,013,830	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$8,848,215	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$504	\$648	\$456
Per Capita Expenses:	\$445	\$544	\$399
Operating Income (loss):	\$1,165,615	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	501.28%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$44,354,333	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$2,230	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Moline City		
Unit Code:	081/050/30	County:	Rock Island
Fiscal Year End:	12/31/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$157,635,629		
Equalized Assessed Valuation:	\$856,250,677		
Population:	42,985		
Employees:			
Full Time:	393		
Part Time:	8		
Salaries Paid:	\$25,465,816		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$27,821,086	\$34,972,404	\$30,239,443
Per Capita Beginning Fund Balance:	\$647	\$748	\$712
Revenues During FY 22:	\$73,866,939	\$72,859,655	\$58,178,402
Expenditures During FY 22:	\$64,755,692	\$61,478,579	\$47,866,110
Per Capita Revenues:	\$1,718	\$1,441	\$1,484
Per Capita Expenditures:	\$1,506	\$1,214	\$1,238
Revenues over/under Expenditures:	\$9,111,247	\$11,381,080	\$9,077,164
Ratio of Fund Balance to Expenditures:	49.86%	81.39%	73.81%
Ending Fund Balance for FY 22:	\$32,288,332	\$43,663,747	\$34,356,837
Per Capita Ending Fund Balance:	\$751	\$904	\$915

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$25,324,526	\$19,660,916	\$12,691,601
Total Unrestricted Net Assets:	(\$119,328,371)	(\$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:	\$227,061,792	\$139,572,276	\$79,067,655
Per Capita Debt:	\$5,282	\$2,651	\$2,043
General Obligation Debt over EAV:	12.06%	20.99%	2.70%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$113,679,519	\$76,751,554	\$56,969,508
Per Capita Beginning Retained Earnings	\$2,645	\$1,532	\$1,230
Revenues During FY 22:	\$22,567,577	\$25,359,482	\$17,601,369
Expenditures During FY 22:	\$18,597,166	\$21,600,430	\$14,367,115
Per Capita Revenues:	\$525	\$495	\$394
Per Capita Expenses:	\$433	\$419	\$333
Operating Income (loss):	\$3,970,411	\$3,759,052	\$2,712,239
Ratio of Retained Earnings to Expenses:	641.62%	453.32%	429.72%
Ending Retained Earnings for FY 22:	\$119,322,213	\$80,939,609	\$57,687,802
Per Capita Ending Retained Earnings:	\$2,776	\$1,622	\$1,323

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Momence City		
Unit Code:	046/070/30	County:	Kankakee
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$7,945,000		
Equalized Assessed Valuation:	\$58,276,583		
Population:	3,117		
Employees:			
Full Time:		16	
Part Time:		5	
Salaries Paid:		\$1,059,251	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$1,566,762	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$503	\$1,022	\$737
Revenues During FY 22:	\$2,852,724	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$2,222,035	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$915	\$1,174	\$952
Per Capita Expenditures:	\$713	\$967	\$782
Revenues over/under Expenditures:	\$630,689	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	95.31%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$2,117,888	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$679	\$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:	\$141,262	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$1,983,333	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$1,193,455	\$14,039,311	\$2,989,000
Per Capita Debt:	\$383	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$4,010,825	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$1,287	\$1,999	\$1,575
Revenues During FY 22:	\$1,516,964	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$1,752,041	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$487	\$648	\$456
Per Capita Expenses:	\$562	\$544	\$399
Operating Income (loss):	(\$235,077)	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	218.30%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$3,824,628	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$1,227	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Monmouth City
Unit Code:	094/025/30
County:	Warren
Fiscal Year End:	4/30/2022
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$18,753,086
Equalized Assessed Valuation:	\$85,929,503
Population:	8,886
Employees:	
Full Time:	46
Part Time:	12
Salaries Paid:	\$3,330,308

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$6,826,020	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$768	\$1,022	\$737
Revenues During FY 22:	\$10,768,415	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$8,948,850	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$1,212	\$1,174	\$952
Per Capita Expenditures:	\$1,007	\$967	\$782
Revenues over/under Expenditures:	\$1,819,565	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	121.29%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$10,853,845	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$1,221	\$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:	\$5,032,125	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$11,658,301	(\$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:	\$42,330,241	\$14,039,311	\$2,989,000
Per Capita Debt:	\$4,764	\$1,822	\$849
General Obligation Debt over EAV:	45.97%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$9,532,662	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$1,073	\$1,999	\$1,575
Revenues During FY 22:	\$6,512,198	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$6,482,454	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$733	\$648	\$456
Per Capita Expenses:	\$730	\$544	\$399
Operating Income (loss):	\$29,744	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	146.78%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$9,514,839	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$1,071	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Monroe Center Village		
Unit Code:	071/054/32	County:	Ogle
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$590,796		
Equalized Assessed Valuation:	\$7,120,144		
Population:	411		
Employees:			
Full Time:			
Part Time:	12		
Salaries Paid:	\$40,448		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$351,515	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$855	\$52,950	\$839
Revenues During FY 22:	\$372,128	\$563,644	\$213,143
Expenditures During FY 22:	\$240,038	\$457,110	\$153,944
Per Capita Revenues:	\$905	\$103,095	\$569
Per Capita Expenditures:	\$584	\$81,863	\$420
Revenues over/under Expenditures:	\$132,090	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	201.47%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$483,605	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,177	\$66,251	\$1,001

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$34,324	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$449,281	\$167,739	\$177,205

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$0	\$554,073	\$33,399
Per Capita Debt:	\$0	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

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

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Montgomery Village		
Unit Code:	045/065/32	County:	Kane
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$41,977,735		
Equalized Assessed Valuation:	\$538,946,591		
Population:	20,262		
Employees:			
Full Time:	70		
Part Time:	10		
Salaries Paid:	\$6,337,247		

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:	\$11,931,403	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$589	\$1,022	\$737
Revenues During FY 22:	\$16,558,853	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$14,559,427	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$817	\$1,174	\$952
Per Capita Expenditures:	\$719	\$967	\$782
Revenues over/under Expenditures:	\$1,999,426	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	85.38%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$12,430,829	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$614	\$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:	\$5,281,680	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$1,432,233	(\$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:	\$42,398,635	\$14,039,311	\$2,989,000
Per Capita Debt:	\$2,093	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$20,196,795	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$997	\$1,999	\$1,575
Revenues During FY 22:	\$7,735,996	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$8,660,565	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$382	\$648	\$456
Per Capita Expenses:	\$427	\$544	\$399
Operating Income (loss):	(\$924,569)	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	222.53%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$19,272,226	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$951	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Monticello City		
Unit Code:	074/045/30	County:	Piatt
Fiscal Year End:	12/31/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$11,446,216		
Equalized Assessed Valuation:	\$139,485,549		
Population:	5,996		
Employees:			
Full Time:	30		
Part Time:	116		
Salaries Paid:	\$2,340,733		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$12,607,191	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$2,103	\$1,022	\$737
Revenues During FY 22:	\$10,656,018	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$6,504,058	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$1,777	\$1,174	\$952
Per Capita Expenditures:	\$1,085	\$967	\$782
Revenues over/under Expenditures:	\$4,151,960	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	257.80%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$16,767,151	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$2,796	\$1,237	\$917

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,731,590	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$11,032,018	(\$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:	\$14,896,338	\$14,039,311	\$2,989,000
Per Capita Debt:	\$2,484	\$1,822	\$849
General Obligation Debt over EAV:	0.66%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$3,090,788	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$515	\$1,999	\$1,575
Revenues During FY 22:	\$2,412,205	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$2,167,165	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$402	\$648	\$456
Per Capita Expenses:	\$361	\$544	\$399
Operating Income (loss):	\$245,040	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	153.56%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$3,327,828	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$555	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Montrose Village		
Unit Code:	025/040/32	County:	Effingham
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,076,302		
Equalized Assessed Valuation:	\$3,232,155		
Population:	210		
Employees:			
Full Time:	2		
Part Time:	9		
Salaries Paid:	\$91,896		

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:	\$381,452	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$1,816	\$52,950	\$839
Revenues During FY 22:	\$271,857	\$563,644	\$213,143
Expenditures During FY 22:	\$228,405	\$457,110	\$153,944
Per Capita Revenues:	\$1,295	\$103,095	\$569
Per Capita Expenditures:	\$1,088	\$81,863	\$420
Revenues over/under Expenditures:	\$43,452	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	205.31%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$468,932	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$2,233	\$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:	\$11,833	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$457,099	\$167,739	\$177,205

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$35,287	\$554,073	\$33,399
Per Capita Debt:	\$168	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$2,000,799	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$9,528	\$124,305	\$1,284
Revenues During FY 22:	\$73,321	\$345,491	\$112,306
Expenditures During FY 22:	\$94,382	\$319,535	\$116,797
Per Capita Revenues:	\$349	\$19,154	\$321
Per Capita Expenses:	\$449	\$17,518	\$320
Operating Income (loss):	(\$21,061)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	241.75%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$228,169	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$1,087	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Morris City		
Unit Code:	032/065/30	County:	Grundy
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$55,851,119		
Equalized Assessed Valuation:	\$445,934,786		
Population:	14,918		
Employees:			
Full Time:	75		
Part Time:	71		
Salaries Paid:	\$6,774,749		

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$17,122,642	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$1,148	\$1,022	\$737
Revenues During FY 22:	\$23,684,661	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$22,419,998	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$1,588	\$1,174	\$952
Per Capita Expenditures:	\$1,503	\$967	\$782
Revenues over/under Expenditures:	\$1,264,663	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	81.57%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$18,287,305	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$1,226	\$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:	\$10,984,448	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	(\$9,709,688)	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$2,569,322	\$14,039,311	\$2,989,000
Per Capita Debt:	\$172	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$39,444,924	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$2,644	\$1,999	\$1,575
Revenues During FY 22:	\$10,885,710	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$7,336,852	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$730	\$648	\$456
Per Capita Expenses:	\$492	\$544	\$399
Operating Income (loss):	\$3,548,858	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	587.36%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$43,093,782	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$2,889	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Morrison City		
Unit Code:	098/040/30	County:	Whiteside
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$11,375,245		
Equalized Assessed Valuation:	\$56,290,907		
Population:	4,085		
Employees:			
Full Time:	32		
Part Time:	19		
Salaries Paid:	\$1,350,626		

Blended Component Units
Number Submitted = 1
Odell Public Library

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$2,260,402	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$553	\$1,022	\$737
Revenues During FY 22:	\$3,422,107	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$2,608,684	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$838	\$1,174	\$952
Per Capita Expenditures:	\$639	\$967	\$782
Revenues over/under Expenditures:	\$813,423	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	123.46%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$3,220,699	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$788	\$1,237	\$917
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$17,366	\$0
Total Unreserved Funds:	\$0	\$13,093	\$0
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,383,711	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$939,626	(\$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:	\$18,596,834	\$14,039,311	\$2,989,000
Per Capita Debt:	\$4,552	\$1,822	\$849
General Obligation Debt over EAV:	7.25%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$13,697,499	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$3,353	\$1,999	\$1,575
Revenues During FY 22:	\$2,881,361	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$2,155,211	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$705	\$648	\$456
Per Capita Expenses:	\$528	\$544	\$399
Operating Income (loss):	\$726,150	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	601.75%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$12,968,999	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$3,175	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Morrisonville Village		
Unit Code:	011/035/32	County:	Christian
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,938,200		
Equalized Assessed Valuation:	\$10,699,497		
Population:	997		
Employees:			
Full Time:	5		
Part Time:	11		
Salaries Paid:	\$255,556		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$871,715	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$874	\$52,950	\$839
Revenues During FY 22:	\$746,709	\$563,644	\$213,143
Expenditures During FY 22:	\$560,032	\$457,110	\$153,944
Per Capita Revenues:	\$749	\$103,095	\$569
Per Capita Expenditures:	\$562	\$81,863	\$420
Revenues over/under Expenditures:	\$186,677	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	187.95%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$1,052,559	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,056	\$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:	\$563,293	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$489,266	\$167,739	\$177,205

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$0	\$554,073	\$33,399
Per Capita Debt:	\$0	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$1,126,296	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$1,130	\$124,305	\$1,284
Revenues During FY 22:	\$392,788	\$345,491	\$112,306
Expenditures During FY 22:	\$309,203	\$319,535	\$116,797
Per Capita Revenues:	\$394	\$19,154	\$321
Per Capita Expenses:	\$310	\$17,518	\$320
Operating Income (loss):	\$83,585	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	393.18%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$1,215,714	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$1,219	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Morton Village		
Unit Code:	090/060/32	County:	Tazewell
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$40,739,580		
Equalized Assessed Valuation:	\$503,782,334		
Population:	17,133		
Employees:			
Full Time:	77		
Part Time:	100		
Salaries Paid:	\$6,162,181		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$13,160,415	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$768	\$1,022	\$737
Revenues During FY 22:	\$16,660,959	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$12,579,979	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$972	\$1,174	\$952
Per Capita Expenditures:	\$734	\$967	\$782
Revenues over/under Expenditures:	\$4,080,980	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	137.05%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$17,241,395	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$1,006	\$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:	\$4,823,062	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$12,418,333	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$1,066,669	\$14,039,311	\$2,989,000
Per Capita Debt:	\$62	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$66,701,175	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$3,893	\$1,999	\$1,575
Revenues During FY 22:	\$20,591,196	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$20,435,382	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$1,202	\$648	\$456
Per Capita Expenses:	\$1,193	\$544	\$399
Operating Income (loss):	\$155,814	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	327.16%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$66,856,989	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$3,902	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Morton Grove Village		
Unit Code:	016/365/32	County:	Cook
Fiscal Year End:	12/31/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$73,918,117		
Equalized Assessed Valuation:	\$878,613,130		
Population:	24,371		
Employees:			
Full Time:	165		
Part Time:	15		
Salaries Paid:	\$17,793,596		

Blended Component Units
Number Submitted = 3
Firefighters' Pension
Municipal Employees' Retirement
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:	\$35,023,511	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$1,437	\$1,022	\$737
Revenues During FY 22:	\$42,830,012	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$39,371,426	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$1,757	\$1,174	\$952
Per Capita Expenditures:	\$1,616	\$967	\$782
Revenues over/under Expenditures:	\$3,458,586	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	95.99%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$37,792,724	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$1,551	\$1,237	\$917
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$17,366	\$0
Total Unreserved Funds:	\$0	\$13,093	\$0
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$27,291,129	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	(\$100,326,966)	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$5,665,000	\$14,039,311	\$2,989,000
Per Capita Debt:	\$232	\$1,822	\$849
General Obligation Debt over EAV:	0.64%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$4,427,516	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$182	\$1,999	\$1,575
Revenues During FY 22:	\$10,549,795	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$11,663,495	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$433	\$648	\$456
Per Capita Expenses:	\$479	\$544	\$399
Operating Income (loss):	(\$1,113,700)	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	28.41%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$3,313,816	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$136	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Mound City City		
Unit Code:	077/015/30	County:	Pulaski
Fiscal Year End:	6/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$557,075		
Equalized Assessed Valuation:	\$5,328,569		
Population:	472		
Employees:			
Full Time:	6		
Part Time:	8		
Salaries Paid:	\$193,774		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$555,052	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$1,176	\$52,950	\$839
Revenues During FY 22:	\$644,033	\$563,644	\$213,143
Expenditures During FY 22:	\$557,188	\$457,110	\$153,944
Per Capita Revenues:	\$1,364	\$103,095	\$569
Per Capita Expenditures:	\$1,180	\$81,863	\$420
Revenues over/under Expenditures:	\$86,845	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	86.80%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$483,659	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,025	\$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:	\$253,675	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$229,984	\$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:	\$1,914,492	\$554,073	\$33,399
Per Capita Debt:	\$4,056	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$3,370,121	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$7,140	\$124,305	\$1,284
Revenues During FY 22:	\$316,919	\$345,491	\$112,306
Expenditures During FY 22:	\$399,469	\$319,535	\$116,797
Per Capita Revenues:	\$671	\$19,154	\$321
Per Capita Expenses:	\$846	\$17,518	\$320
Operating Income (loss):	(\$82,550)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	880.03%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$3,515,435	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$7,448	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Moweaqua Village		
Unit Code:	086/025/32	County:	Shelby
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$5,615,500		
Equalized Assessed Valuation:	\$20,562,263		
Population:	1,764		
Employees:			
Full Time:		16	
Part Time:		38	
Salaries Paid:		\$689,760	

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$2,088,243	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$1,184	\$1,022	\$737
Revenues During FY 22:	\$1,464,304	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$1,081,129	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$830	\$1,174	\$952
Per Capita Expenditures:	\$613	\$967	\$782
Revenues over/under Expenditures:	\$383,175	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	224.62%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$2,428,391	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$1,377	\$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:	\$910,453	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$1,517,938	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$3,911,485	\$14,039,311	\$2,989,000
Per Capita Debt:	\$2,217	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$3,744,010	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$2,122	\$1,999	\$1,575
Revenues During FY 22:	\$1,604,518	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$1,221,964	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$910	\$648	\$456
Per Capita Expenses:	\$693	\$544	\$399
Operating Income (loss):	\$382,554	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	341.22%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$4,169,591	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$2,364	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Mt. Auburn Village		
Unit Code:	011/040/32	County:	Christian
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$344,035		
Equalized Assessed Valuation:	\$5,376,284		
Population:	452		
Employees:			
	Full Time:	1	
	Part Time:	13	
	Salaries Paid:	\$56,882	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$232,581	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$515	\$52,950	\$839
Revenues During FY 22:	\$219,086	\$563,644	\$213,143
Expenditures During FY 22:	\$117,324	\$457,110	\$153,944
Per Capita Revenues:	\$485	\$103,095	\$569
Per Capita Expenditures:	\$260	\$81,863	\$420
Revenues over/under Expenditures:	\$101,762	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	276.61%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$324,530	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$718	\$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:	\$68,492	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$256,038	\$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:	\$430,000	\$554,073	\$33,399
Per Capita Debt:	\$951	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$925,291	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$2,047	\$124,305	\$1,284
Revenues During FY 22:	\$719,210	\$345,491	\$112,306
Expenditures During FY 22:	\$136,907	\$319,535	\$116,797
Per Capita Revenues:	\$1,591	\$19,154	\$321
Per Capita Expenses:	\$303	\$17,518	\$320
Operating Income (loss):	\$582,303	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	1,108.35%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$1,517,407	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$3,357	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Mt. Carmel City
Unit Code:	093/025/30
County:	Wabash
Fiscal Year End:	4/30/2022
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$10,560,642
Equalized Assessed Valuation:	\$76,080,612
Population:	7,015
Employees:	
Full Time:	50
Part Time:	14
Salaries Paid:	\$2,935,035

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$9,402,410	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$1,340	\$1,022	\$737
Revenues During FY 22:	\$5,996,328	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$5,104,643	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$855	\$1,174	\$952
Per Capita Expenditures:	\$728	\$967	\$782
Revenues over/under Expenditures:	\$891,685	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	223.89%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$11,428,729	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$1,629	\$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:	\$4,653,603	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$1,953,703	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$4,052,908	\$14,039,311	\$2,989,000
Per Capita Debt:	\$578	\$1,822	\$849
General Obligation Debt over EAV:	0.04%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$7,359,160	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$1,049	\$1,999	\$1,575
Revenues During FY 22:	\$3,365,426	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$3,547,517	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$480	\$648	\$456
Per Capita Expenses:	\$506	\$544	\$399
Operating Income (loss):	(\$182,091)	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	202.17%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$7,172,069	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$1,022	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Mt. Carroll City
Unit Code:	008/025/30
County:	Carroll
Fiscal Year End:	4/30/2022
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$3,165,625
Equalized Assessed Valuation:	\$14,731,588
Population:	1,431
Employees:	
Full Time:	11
Part Time:	14
Salaries Paid:	\$704,752

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$538,841	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$377	\$1,022	\$737
Revenues During FY 22:	\$2,431,011	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$1,932,617	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$1,699	\$1,174	\$952
Per Capita Expenditures:	\$1,351	\$967	\$782
Revenues over/under Expenditures:	\$498,394	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	50.53%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$976,635	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$682	\$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:	\$1,200,799	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	(\$131,060)	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$8,868,800	\$14,039,311	\$2,989,000
Per Capita Debt:	\$6,198	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$7,953,682	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$5,558	\$1,999	\$1,575
Revenues During FY 22:	\$1,178,934	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$1,192,258	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$824	\$648	\$456
Per Capita Expenses:	\$833	\$544	\$399
Operating Income (loss):	(\$13,324)	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	671.08%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$8,000,958	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$5,591	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Mt. Clare Village		
Unit Code:	056/075/32	County:	Macoupin
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$447,200		
Equalized Assessed Valuation:	\$3,186,479		
Population:	306		
Employees:			
Full Time:	1		
Part Time:	10		
Salaries Paid:	\$64,733		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$567,305	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$1,854	\$52,950	\$839
Revenues During FY 22:	\$260,434	\$563,644	\$213,143
Expenditures During FY 22:	\$130,961	\$457,110	\$153,944
Per Capita Revenues:	\$851	\$103,095	\$569
Per Capita Expenditures:	\$428	\$81,863	\$420
Revenues over/under Expenditures:	\$129,473	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	528.23%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$691,778	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$2,261	\$66,251	\$1,001

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$49,047	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$642,732	\$167,739	\$177,205

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$0	\$554,073	\$33,399
Per Capita Debt:	\$0	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$563,854	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$1,843	\$124,305	\$1,284
Revenues During FY 22:	\$122,429	\$345,491	\$112,306
Expenditures During FY 22:	\$136,278	\$319,535	\$116,797
Per Capita Revenues:	\$400	\$19,154	\$321
Per Capita Expenses:	\$445	\$17,518	\$320
Operating Income (loss):	(\$13,849)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	407.26%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$555,005	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$1,814	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Mt. Morris Village		
Unit Code:	071/040/32	County:	Ogle
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$10,439,395		
Equalized Assessed Valuation:	\$26,153,171		
Population:	2,758		
Employees:			
Full Time:	11		
Part Time:	7		
Salaries Paid:	\$724,552		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$1,511,920	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$548	\$1,022	\$737
Revenues During FY 22:	\$2,188,532	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$1,660,889	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$794	\$1,174	\$952
Per Capita Expenditures:	\$602	\$967	\$782
Revenues over/under Expenditures:	\$527,643	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	123.02%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$2,043,163	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$741	\$1,237	\$917

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$689,375	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$1,353,788	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$6,211,343	\$14,039,311	\$2,989,000
Per Capita Debt:	\$2,252	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$11,050,240	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$4,007	\$1,999	\$1,575
Revenues During FY 22:	\$1,405,130	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$1,360,582	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$509	\$648	\$456
Per Capita Expenses:	\$493	\$544	\$399
Operating Income (loss):	\$44,548	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	815.18%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$11,091,188	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$4,021	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Mt. Olive City		
Unit Code:	056/080/30	County:	Macoupin
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$7,112,250		
Equalized Assessed Valuation:	\$18,306,468		
Population:	2,099		
Employees:			
	Full Time:	11	
	Part Time:	8	
	Salaries Paid:	\$637,220	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$800,371	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$381	\$1,022	\$737
Revenues During FY 22:	\$1,785,266	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$1,464,229	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$851	\$1,174	\$952
Per Capita Expenditures:	\$698	\$967	\$782
Revenues over/under Expenditures:	\$321,037	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	85.92%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$1,258,116	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$599	\$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:	\$244,010	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$1,014,106	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$2,486,640	\$14,039,311	\$2,989,000
Per Capita Debt:	\$1,185	\$1,822	\$849
General Obligation Debt over EAV:	2.01%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$1,051,352	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$501	\$1,999	\$1,575
Revenues During FY 22:	\$1,363,775	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$761,592	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$650	\$648	\$456
Per Capita Expenses:	\$363	\$544	\$399
Operating Income (loss):	\$602,183	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	199.17%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$1,516,827	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$723	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Mt. Prospect Village		
Unit Code:	016/370/32	County:	Cook
Fiscal Year End:	12/31/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$155,464,283		
Equalized Assessed Valuation:	\$1,846,400,810		
Population:	56,852		
Employees:			
	Full Time:	324	
	Part Time:	13	
	Salaries Paid:	\$35,357,631	

Blended Component Units
Number Submitted = 2
Firefighter's Pension
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$41,592,768	\$34,972,404	\$30,239,443
Per Capita Beginning Fund Balance:	\$732	\$748	\$712
Revenues During FY 22:	\$88,556,258	\$72,859,655	\$58,178,402
Expenditures During FY 22:	\$70,597,591	\$61,478,579	\$47,866,110
Per Capita Revenues:	\$1,558	\$1,441	\$1,484
Per Capita Expenditures:	\$1,242	\$1,214	\$1,238
Revenues over/under Expenditures:	\$17,958,667	\$11,381,080	\$9,077,164
Ratio of Fund Balance to Expenditures:	81.59%	81.39%	73.81%
Ending Fund Balance for FY 22:	\$57,603,851	\$43,663,747	\$34,356,837
Per Capita Ending Fund Balance:	\$1,013	\$904	\$915

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$8,842,728	\$19,660,916	\$12,691,601
Total Unrestricted Net Assets:	(\$62,385,336)	(\$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:	\$284,740,005	\$139,572,276	\$79,067,655
Per Capita Debt:	\$5,008	\$2,651	\$2,043
General Obligation Debt over EAV:	5.45%	20.99%	2.70%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$45,457,844	\$76,751,554	\$56,969,508
Per Capita Beginning Retained Earnings	\$800	\$1,532	\$1,230
Revenues During FY 22:	\$19,440,705	\$25,359,482	\$17,601,369
Expenditures During FY 22:	\$14,756,561	\$21,600,430	\$14,367,115
Per Capita Revenues:	\$342	\$495	\$394
Per Capita Expenses:	\$260	\$419	\$333
Operating Income (loss):	\$4,684,144	\$3,759,052	\$2,712,239
Ratio of Retained Earnings to Expenses:	340.24%	453.32%	429.72%
Ending Retained Earnings for FY 22:	\$50,208,055	\$80,939,609	\$57,687,802
Per Capita Ending Retained Earnings:	\$883	\$1,622	\$1,323

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Mt. Pulaski City
Unit Code:	054/050/30
County:	Logan
Fiscal Year End:	5/31/2022
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$5,131,500
Equalized Assessed Valuation:	\$17,982,702
Population:	1,537
Employees:	
Full Time:	16
Part Time:	6
Salaries Paid:	\$392,381

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$1,595,668	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$1,038	\$1,022	\$737
Revenues During FY 22:	\$1,225,013	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$1,304,864	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$797	\$1,174	\$952
Per Capita Expenditures:	\$849	\$967	\$782
Revenues over/under Expenditures:	(\$79,851)	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	508.96%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$6,641,260	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$4,321	\$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:	\$1,974,689	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$4,666,571	(\$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:	\$44,149	\$14,039,311	\$2,989,000
Per Capita Debt:	\$29	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$1,713,482	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$1,115	\$1,999	\$1,575
Revenues During FY 22:	\$4,360,409	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$326,859	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$2,837	\$648	\$456
Per Capita Expenses:	\$213	\$544	\$399
Operating Income (loss):	\$4,033,550	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	190.17%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$621,589	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$404	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Mt. Sterling City		
Unit Code:	005/015/30	County:	Brown
Fiscal Year End:	4/30/2022		
Accounting Method:	Combination		
Appropriation or Budget:	\$6,203,635		
Equalized Assessed Valuation:	\$21,105,776		
Population:	2,025		
Employees:			
Full Time:	16		
Part Time:	4		
Salaries Paid:	\$880,349		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$1,893,808	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$935	\$1,022	\$737
Revenues During FY 22:	\$2,448,875	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$2,317,616	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$1,209	\$1,174	\$952
Per Capita Expenditures:	\$1,145	\$967	\$782
Revenues over/under Expenditures:	\$131,259	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	89.53%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$2,075,067	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$1,025	\$1,237	\$917

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,167,231	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$907,836	(\$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:	\$645,370	\$14,039,311	\$2,989,000
Per Capita Debt:	\$319	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$6,667,890	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$3,293	\$1,999	\$1,575
Revenues During FY 22:	\$1,419,662	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$1,477,280	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$701	\$648	\$456
Per Capita Expenses:	\$730	\$544	\$399
Operating Income (loss):	(\$57,618)	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	447.46%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$6,610,272	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$3,264	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Mt. Vernon City		
Unit Code:	041/035/30	County:	Jefferson
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$67,215,620		
Equalized Assessed Valuation:	\$247,216,558		
Population:	14,600		
Employees:			
Full Time:	173		
Part Time:	78		
Salaries Paid:	\$9,815,296		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$27,956,600	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$1,915	\$1,022	\$737
Revenues During FY 22:	\$36,655,856	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$32,030,148	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$2,511	\$1,174	\$952
Per Capita Expenditures:	\$2,194	\$967	\$782
Revenues over/under Expenditures:	\$4,625,708	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	5.09%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$1,628,894	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$112	\$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:	\$1,531,028	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$29,824,857	(\$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:	\$68,888,825	\$14,039,311	\$2,989,000
Per Capita Debt:	\$4,718	\$1,822	\$849
General Obligation Debt over EAV:	15.08%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$23,305,506	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$1,596	\$1,999	\$1,575
Revenues During FY 22:	\$13,339,741	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$9,731,705	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$914	\$648	\$456
Per Capita Expenses:	\$667	\$544	\$399
Operating Income (loss):	\$3,608,036	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	276.56%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$26,913,542	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$1,843	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Mt. Zion Village		
Unit Code:	055/045/32	County:	Macon
Fiscal Year End:	12/31/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$9,769,475		
Equalized Assessed Valuation:	\$134,945,129		
Population:	5,975		
Employees:			
Full Time:	31		
Part Time:	26		
Salaries Paid:	\$1,628,124		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$2,514,732	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$421	\$1,022	\$737
Revenues During FY 22:	\$4,335,894	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$3,221,907	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$726	\$1,174	\$952
Per Capita Expenditures:	\$539	\$967	\$782
Revenues over/under Expenditures:	\$1,113,987	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	117.80%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$3,795,356	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$635	\$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:	\$1,915,659	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$2,686,316	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$4,700,590	\$14,039,311	\$2,989,000
Per Capita Debt:	\$787	\$1,822	\$849
General Obligation Debt over EAV:	1.17%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$5,683,065	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$951	\$1,999	\$1,575
Revenues During FY 22:	\$2,242,632	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$2,253,260	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$375	\$648	\$456
Per Capita Expenses:	\$377	\$544	\$399
Operating Income (loss):	(\$10,628)	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	249.01%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$5,610,800	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$939	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Muddy Village		
Unit Code:	082/030/32	County:	Saline
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$283,700		
Equalized Assessed Valuation:	\$1,292,684		
Population:	63		
Employees:			
Full Time:	1		
Part Time:	6		
Salaries Paid:	\$87,296		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$444,088	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$7,049	\$52,950	\$839
Revenues During FY 22:	\$335,726	\$563,644	\$213,143
Expenditures During FY 22:	\$254,844	\$457,110	\$153,944
Per Capita Revenues:	\$5,329	\$103,095	\$569
Per Capita Expenditures:	\$4,045	\$81,863	\$420
Revenues over/under Expenditures:	\$80,882	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	199.27%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$507,832	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$8,061	\$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:	\$11,051	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$496,781	\$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:	\$264,000	\$554,073	\$33,399
Per Capita Debt:	\$4,190	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$430,639	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$6,836	\$124,305	\$1,284
Revenues During FY 22:	\$76,772	\$345,491	\$112,306
Expenditures During FY 22:	\$103,454	\$319,535	\$116,797
Per Capita Revenues:	\$1,219	\$19,154	\$321
Per Capita Expenses:	\$1,642	\$17,518	\$320
Operating Income (loss):	(\$26,682)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	407.04%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$421,095	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$6,684	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Muncie Village		
Unit Code:	092/065/32	County:	Vermilion
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash		
Appropriation or Budget:	\$73,431		
Equalized Assessed Valuation:	\$1,228,477		
Population:	157		
Employees:			
Full Time:			
Part Time:	8		
Salaries Paid:	\$4,575		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$287,438	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$1,831	\$52,950	\$839
Revenues During FY 22:	\$57,744	\$563,644	\$213,143
Expenditures During FY 22:	\$41,382	\$457,110	\$153,944
Per Capita Revenues:	\$368	\$103,095	\$569
Per Capita Expenditures:	\$264	\$81,863	\$420
Revenues over/under Expenditures:	\$16,362	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	734.14%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$303,800	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,935	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,011	\$0
Total Unreserved Funds:	\$261,311	\$42,817	\$0

Net Assets

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

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$0	\$554,073	\$33,399
Per Capita Debt:	\$0	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

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

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Mundelein Village		
Unit Code:	049/130/32	County:	Lake
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$84,400,000		
Equalized Assessed Valuation:	\$975,714,556		
Population:	31,560		
Employees:			
	Full Time:	180	
	Part Time:	11	
	Salaries Paid:	\$18,745,202	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$13,142,095	\$34,972,404	\$30,239,443
Per Capita Beginning Fund Balance:	\$416	\$748	\$712
Revenues During FY 22:	\$45,495,796	\$72,859,655	\$58,178,402
Expenditures During FY 22:	\$41,718,395	\$61,478,579	\$47,866,110
Per Capita Revenues:	\$1,442	\$1,441	\$1,484
Per Capita Expenditures:	\$1,322	\$1,214	\$1,238
Revenues over/under Expenditures:	\$3,777,401	\$11,381,080	\$9,077,164
Ratio of Fund Balance to Expenditures:	40.70%	81.39%	73.81%
Ending Fund Balance for FY 22:	\$16,978,946	\$43,663,747	\$34,356,837
Per Capita Ending Fund Balance:	\$538	\$904	\$915

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,693,897	\$19,660,916	\$12,691,601
Total Unrestricted Net Assets:	(\$45,153,620)	(\$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:	\$36,200,000	\$139,572,276	\$79,067,655
Per Capita Debt:	\$1,147	\$2,651	\$2,043
General Obligation Debt over EAV:	3.71%	20.99%	2.70%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$38,420,056	\$76,751,554	\$56,969,508
Per Capita Beginning Retained Earnings	\$1,217	\$1,532	\$1,230
Revenues During FY 22:	\$10,669,783	\$25,359,482	\$17,601,369
Expenditures During FY 22:	\$7,460,499	\$21,600,430	\$14,367,115
Per Capita Revenues:	\$338	\$495	\$394
Per Capita Expenses:	\$236	\$419	\$333
Operating Income (loss):	\$3,209,284	\$3,759,052	\$2,712,239
Ratio of Retained Earnings to Expenses:	558.00%	453.32%	429.72%
Ending Retained Earnings for FY 22:	\$41,629,340	\$80,939,609	\$57,687,802
Per Capita Ending Retained Earnings:	\$1,319	\$1,622	\$1,323

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Murphysboro City		
Unit Code:	039/055/30	County:	Jackson
Fiscal Year End:	12/31/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$12,714,599		
Equalized Assessed Valuation:	\$65,804,672		
Population:	7,093		
Employees:			
Full Time:	68		
Part Time:	22		
Salaries Paid:	\$3,574,343		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$6,155,469	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$868	\$1,022	\$737
Revenues During FY 22:	\$8,294,603	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$5,905,798	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$1,169	\$1,174	\$952
Per Capita Expenditures:	\$833	\$967	\$782
Revenues over/under Expenditures:	\$2,388,805	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	134.52%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$7,944,274	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$1,120	\$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:	\$1,543,778	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$6,400,496	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$11,871,314	\$14,039,311	\$2,989,000
Per Capita Debt:	\$1,674	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$6,467,775	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$912	\$1,999	\$1,575
Revenues During FY 22:	\$2,949,629	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$3,406,460	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$416	\$648	\$456
Per Capita Expenses:	\$480	\$544	\$399
Operating Income (loss):	(\$456,831)	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	194.07%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$6,610,944	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$932	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Murrayville Village		
Unit Code:	069/040/32	County:	Morgan
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,087,000		
Equalized Assessed Valuation:	\$5,268,898		
Population:	512		
Employees:			
Full Time:	1		
Part Time:	5		
Salaries Paid:	\$98,246		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$619,405	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$1,210	\$52,950	\$839
Revenues During FY 22:	\$320,258	\$563,644	\$213,143
Expenditures During FY 22:	\$308,964	\$457,110	\$153,944
Per Capita Revenues:	\$626	\$103,095	\$569
Per Capita Expenditures:	\$603	\$81,863	\$420
Revenues over/under Expenditures:	\$11,294	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	204.13%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$630,699	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,232	\$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:	\$307,287	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$371,723	\$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:	\$385,523	\$554,073	\$33,399
Per Capita Debt:	\$753	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$884,748	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$1,728	\$124,305	\$1,284
Revenues During FY 22:	\$122,326	\$345,491	\$112,306
Expenditures During FY 22:	\$77,356	\$319,535	\$116,797
Per Capita Revenues:	\$239	\$19,154	\$321
Per Capita Expenses:	\$151	\$17,518	\$320
Operating Income (loss):	\$44,970	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	1,201.87%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$929,718	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$1,816	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Naperville City		
Unit Code:	022/080/30	County:	Dupage
Fiscal Year End:	12/31/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$497,591,792		
Equalized Assessed Valuation:	\$23,768,257,797		
Population:	149,104		
Employees:			
Full Time:	962		
Part Time:	141		
Salaries Paid:	\$77,655,198		

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$69,440,159	\$34,972,404	\$30,239,443
Per Capita Beginning Fund Balance:	\$466	\$748	\$712
Revenues During FY 22:	\$180,961,216	\$72,859,655	\$58,178,402
Expenditures During FY 22:	\$157,658,996	\$61,478,579	\$47,866,110
Per Capita Revenues:	\$1,214	\$1,441	\$1,484
Per Capita Expenditures:	\$1,057	\$1,214	\$1,238
Revenues over/under Expenditures:	\$23,302,220	\$11,381,080	\$9,077,164
Ratio of Fund Balance to Expenditures:	57.46%	81.39%	73.81%
Ending Fund Balance for FY 22:	\$90,596,132	\$43,663,747	\$34,356,837
Per Capita Ending Fund Balance:	\$608	\$904	\$915

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$31,203,158	\$19,660,916	\$12,691,601
Total Unrestricted Net Assets:	(\$24,654,058)	(\$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:	\$97,100,000	\$139,572,276	\$79,067,655
Per Capita Debt:	\$651	\$2,651	\$2,043
General Obligation Debt over EAV:	0.41%	20.99%	2.70%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$483,113,272	\$76,751,554	\$56,969,508
Per Capita Beginning Retained Earnings	\$3,240	\$1,532	\$1,230
Revenues During FY 22:	\$220,547,608	\$25,359,482	\$17,601,369
Expenditures During FY 22:	\$234,375,042	\$21,600,430	\$14,367,115
Per Capita Revenues:	\$1,479	\$495	\$394
Per Capita Expenses:	\$1,572	\$419	\$333
Operating Income (loss):	(\$13,827,434)	\$3,759,052	\$2,712,239
Ratio of Retained Earnings to Expenses:	200.23%	453.32%	429.72%
Ending Retained Earnings for FY 22:	\$469,285,838	\$80,939,609	\$57,687,802
Per Capita Ending Retained Earnings:	\$3,147	\$1,622	\$1,323

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Naplate Village		
Unit Code:	050/065/32	County:	Lasalle
Fiscal Year End:	3/31/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,537,700		
Equalized Assessed Valuation:	\$5,565,979		
Population:	442		
Employees:			
Full Time:			
Part Time:	18		
Salaries Paid:	\$52,463		

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$373,284	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$845	\$52,950	\$839
Revenues During FY 22:	\$267,401	\$563,644	\$213,143
Expenditures During FY 22:	\$236,706	\$457,110	\$153,944
Per Capita Revenues:	\$605	\$103,095	\$569
Per Capita Expenditures:	\$536	\$81,863	\$420
Revenues over/under Expenditures:	\$30,695	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	167.37%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$396,182	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$896	\$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:	\$205,503	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$190,679	\$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:	\$1,112,522	\$554,073	\$33,399
Per Capita Debt:	\$2,517	\$70,776	\$97
General Obligation Debt over EAV:	11.28%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$1,041,865	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$2,357	\$124,305	\$1,284
Revenues During FY 22:	\$369,860	\$345,491	\$112,306
Expenditures During FY 22:	\$311,814	\$319,535	\$116,797
Per Capita Revenues:	\$837	\$19,154	\$321
Per Capita Expenses:	\$705	\$17,518	\$320
Operating Income (loss):	\$58,046	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	355.25%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$1,107,708	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$2,506	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Naples Town		
Unit Code:	085/035/31	County:	Scott
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash		
Appropriation or Budget:	\$62,500		
Equalized Assessed Valuation:	\$1,938,068		
Population:	97		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$4,710		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$202,477	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$2,087	\$52,950	\$839
Revenues During FY 22:	\$62,456	\$563,644	\$213,143
Expenditures During FY 22:	\$22,607	\$457,110	\$153,944
Per Capita Revenues:	\$644	\$103,095	\$569
Per Capita Expenditures:	\$233	\$81,863	\$420
Revenues over/under Expenditures:	\$39,849	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	1,071.91%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$242,326	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$2,498	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,011	\$0
Total Unreserved Funds:	\$243,283	\$42,817	\$0

Net Assets

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

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$0	\$554,073	\$33,399
Per Capita Debt:	\$0	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

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

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Nashville City		
Unit Code:	095/035/30	County:	Washington
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$17,135,131		
Equalized Assessed Valuation:	\$58,370,814		
Population:	3,347		
Employees:			
Full Time:	41		
Part Time:	27		
Salaries Paid:	\$2,285,895		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$5,308,773	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$1,586	\$1,022	\$737
Revenues During FY 22:	\$3,470,657	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$2,804,347	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$1,037	\$1,174	\$952
Per Capita Expenditures:	\$838	\$967	\$782
Revenues over/under Expenditures:	\$666,310	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	197.41%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$5,536,072	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$1,654	\$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:	\$1,126,353	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$4,245,993	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$3,444,388	\$14,039,311	\$2,989,000
Per Capita Debt:	\$1,029	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$2,666,728	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$797	\$1,999	\$1,575
Revenues During FY 22:	\$4,290,276	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$3,953,227	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$1,282	\$648	\$456
Per Capita Expenses:	\$1,181	\$544	\$399
Operating Income (loss):	\$337,049	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	78.77%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$3,113,777	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$930	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Nauvoo City		
Unit Code:	034/060/30	County:	Hancock
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,978,855		
Equalized Assessed Valuation:	\$16,333,168		
Population:	950		
Employees:			
Full Time:	8		
Part Time:	22		
Salaries Paid:	\$378,707		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$2,267,912	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$2,387	\$52,950	\$839
Revenues During FY 22:	\$1,875,938	\$563,644	\$213,143
Expenditures During FY 22:	\$880,310	\$457,110	\$153,944
Per Capita Revenues:	\$1,975	\$103,095	\$569
Per Capita Expenditures:	\$927	\$81,863	\$420
Revenues over/under Expenditures:	\$995,628	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	370.73%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$3,263,540	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$3,435	\$66,251	\$1,001

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,582,059	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$671,481	\$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:	\$732,094	\$554,073	\$33,399
Per Capita Debt:	\$771	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$3,736,204	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$3,933	\$124,305	\$1,284
Revenues During FY 22:	\$716,839	\$345,491	\$112,306
Expenditures During FY 22:	\$639,189	\$319,535	\$116,797
Per Capita Revenues:	\$755	\$19,154	\$321
Per Capita Expenses:	\$673	\$17,518	\$320
Operating Income (loss):	\$77,650	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	596.67%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$3,813,854	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$4,015	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Nebo Village		
Unit Code:	075/055/32	County:	Pike
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$806,000		
Equalized Assessed Valuation:	\$1,144,448		
Population:	275		
Employees:			
Full Time:			
Part Time:	11		
Salaries Paid:	\$76,602		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$48,092	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$175	\$52,950	\$839
Revenues During FY 22:	\$169,149	\$563,644	\$213,143
Expenditures During FY 22:	\$164,476	\$457,110	\$153,944
Per Capita Revenues:	\$615	\$103,095	\$569
Per Capita Expenditures:	\$598	\$81,863	\$420
Revenues over/under Expenditures:	\$4,673	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	29.17%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$47,971	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$174	\$66,251	\$1,001

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$92,803	\$253,935	\$72,003
Total Unrestricted Net Assets:	(\$44,832)	\$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:	\$34,798	\$554,073	\$33,399
Per Capita Debt:	\$127	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$472,146	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$1,717	\$124,305	\$1,284
Revenues During FY 22:	\$128,799	\$345,491	\$112,306
Expenditures During FY 22:	\$142,605	\$319,535	\$116,797
Per Capita Revenues:	\$468	\$19,154	\$321
Per Capita Expenses:	\$519	\$17,518	\$320
Operating Income (loss):	(\$13,806)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	324.77%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$463,134	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$1,684	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Nelson Village		
Unit Code:	052/045/32	County:	Lee
Fiscal Year End:	4/22/2022		
Accounting Method:	Cash		
Appropriation or Budget:	\$45,300		
Equalized Assessed Valuation:	\$1,829,586		
Population:	170		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$12,424		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$148,259	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$872	\$52,950	\$839
Revenues During FY 22:	\$77,427	\$563,644	\$213,143
Expenditures During FY 22:	\$38,235	\$457,110	\$153,944
Per Capita Revenues:	\$455	\$103,095	\$569
Per Capita Expenditures:	\$225	\$81,863	\$420
Revenues over/under Expenditures:	\$39,192	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	490.26%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$187,451	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,103	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$82,034	\$10,011	\$0
Total Unreserved Funds:	\$105,417	\$42,817	\$0

Net Assets

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

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$0	\$554,073	\$33,399
Per Capita Debt:	\$0	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

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

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Neoga City		
Unit Code:	018/020/30	County:	Cumberland
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$8,181,300		
Equalized Assessed Valuation:	\$15,437,936		
Population:	1,398		
Employees:			
Full Time:	8		
Part Time:	4		
Salaries Paid:	\$457,342		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$2,194,450	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$1,570	\$1,022	\$737
Revenues During FY 22:	\$1,426,639	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$1,143,810	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$1,020	\$1,174	\$952
Per Capita Expenditures:	\$818	\$967	\$782
Revenues over/under Expenditures:	\$282,829	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	217.41%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$2,486,704	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$1,779	\$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:	\$1,489,352	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$960,158	(\$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:	\$880,200	\$14,039,311	\$2,989,000
Per Capita Debt:	\$630	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$4,861,153	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$3,477	\$1,999	\$1,575
Revenues During FY 22:	\$1,870,521	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$631,387	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$1,338	\$648	\$456
Per Capita Expenses:	\$452	\$544	\$399
Operating Income (loss):	\$1,239,134	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	966.17%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$6,100,287	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$4,364	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Neponset Village		
Unit Code:	006/075/32	County:	Bureau
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$511,950		
Equalized Assessed Valuation:	\$4,807,812		
Population:	4,730		
Employees:			
	Full Time:		
	Part Time:	19	
	Salaries Paid:	\$99,013	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$418,588	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$88	\$1,022	\$737
Revenues During FY 22:	\$797,770	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$687,087	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$169	\$1,174	\$952
Per Capita Expenditures:	\$145	\$967	\$782
Revenues over/under Expenditures:	\$110,683	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	77.03%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$529,271	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$112	\$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:	\$47,017	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$482,253	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$1,327,996	\$14,039,311	\$2,989,000
Per Capita Debt:	\$281	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$4,770,841	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$1,009	\$1,999	\$1,575
Revenues During FY 22:	\$814,662	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$873,042	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$172	\$648	\$456
Per Capita Expenses:	\$185	\$544	\$399
Operating Income (loss):	(\$58,380)	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	539.77%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$4,712,461	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$996	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	New Athens Village		
Unit Code:	088/105/32	County:	St. Clair
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,297,602		
Equalized Assessed Valuation:	\$25,258,219		
Population:	2,147		
Employees:			
Full Time:		11	
Part Time:		33	
Salaries Paid:		\$769,848	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$437,555	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$204	\$1,022	\$737
Revenues During FY 22:	\$1,735,445	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$1,545,569	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$808	\$1,174	\$952
Per Capita Expenditures:	\$720	\$967	\$782
Revenues over/under Expenditures:	\$189,876	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	44.19%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$682,967	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$318	\$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:	\$339,609	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$343,358	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$1,502,853	\$14,039,311	\$2,989,000
Per Capita Debt:	\$700	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$1,093,743	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$509	\$1,999	\$1,575
Revenues During FY 22:	\$927,237	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$911,211	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$432	\$648	\$456
Per Capita Expenses:	\$424	\$544	\$399
Operating Income (loss):	\$16,026	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	115.70%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$1,054,233	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$491	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	New Baden Village		
Unit Code:	014/060/32	County:	Clinton
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,229,620		
Equalized Assessed Valuation:	\$54,160,910		
Population:	3,428		
Employees:			
Full Time:	22		
Part Time:	37		
Salaries Paid:	\$1,535,785		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$3,106,859	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$906	\$1,022	\$737
Revenues During FY 22:	\$3,487,019	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$2,523,135	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$1,017	\$1,174	\$952
Per Capita Expenditures:	\$736	\$967	\$782
Revenues over/under Expenditures:	\$963,884	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	161.34%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$4,070,743	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$1,187	\$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:	\$2,164,727	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$2,297,184	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$1,590,989	\$14,039,311	\$2,989,000
Per Capita Debt:	\$464	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$5,989,708	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$1,747	\$1,999	\$1,575
Revenues During FY 22:	\$1,194,757	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$1,204,804	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$349	\$648	\$456
Per Capita Expenses:	\$351	\$544	\$399
Operating Income (loss):	(\$10,047)	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	496.32%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$5,979,661	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$1,744	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	New Bedford Village		
Unit Code:	006/080/32	County:	Bureau
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$19,720		
Equalized Assessed Valuation:	\$985,873		
Population:	76		
Employees:			
Full Time:			
Part Time:	8		
Salaries Paid:	\$2,895		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$86,360	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$1,136	\$52,950	\$839
Revenues During FY 22:	\$34,574	\$563,644	\$213,143
Expenditures During FY 22:	\$11,391	\$457,110	\$153,944
Per Capita Revenues:	\$455	\$103,095	\$569
Per Capita Expenditures:	\$150	\$81,863	\$420
Revenues over/under Expenditures:	\$23,183	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	961.66%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$109,543	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,441	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,011	\$0
Total Unreserved Funds:	\$109,541	\$42,817	\$0

Net Assets

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

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$0	\$554,073	\$33,399
Per Capita Debt:	\$0	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

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

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	New Berlin Village
Unit Code:	083/080/32
County:	Sangamon
Fiscal Year End:	4/30/2022
Accounting Method:	Cash With Assets
Appropriation or Budget:	\$2,325,926
Equalized Assessed Valuation:	\$18,896,152
Population:	1,381
Employees:	
Full Time:	4
Part Time:	14
Salaries Paid:	\$253,075

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$2,272,071	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$1,645	\$1,022	\$737
Revenues During FY 22:	\$1,076,041	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$887,606	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$779	\$1,174	\$952
Per Capita Expenditures:	\$643	\$967	\$782
Revenues over/under Expenditures:	\$188,435	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	277.21%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$2,460,506	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$1,782	\$1,237	\$917

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,211,404	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$1,249,102	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$2,934,527	\$14,039,311	\$2,989,000
Per Capita Debt:	\$2,125	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$2,591,082	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$1,876	\$1,999	\$1,575
Revenues During FY 22:	\$869,089	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$608,290	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$629	\$648	\$456
Per Capita Expenses:	\$440	\$544	\$399
Operating Income (loss):	\$260,799	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	468.84%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$2,851,881	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$2,065	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	New Boston City		
Unit Code:	066/030/30	County:	Mercer
Fiscal Year End:	11/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,118,289		
Equalized Assessed Valuation:	\$6,109,783		
Population:	613		
Employees:			
Full Time:			
Part Time:	15		
Salaries Paid:	\$224,057		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$482,065	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$786	\$52,950	\$839
Revenues During FY 22:	\$365,491	\$563,644	\$213,143
Expenditures During FY 22:	\$477,063	\$457,110	\$153,944
Per Capita Revenues:	\$596	\$103,095	\$569
Per Capita Expenditures:	\$778	\$81,863	\$420
Revenues over/under Expenditures:	(\$111,572)	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	125.69%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$599,624	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$978	\$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:	\$200,313	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$412,084	\$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:	\$574,396	\$554,073	\$33,399
Per Capita Debt:	\$937	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$1,657,266	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$2,704	\$124,305	\$1,284
Revenues During FY 22:	\$824,320	\$345,491	\$112,306
Expenditures During FY 22:	\$640,598	\$319,535	\$116,797
Per Capita Revenues:	\$1,345	\$19,154	\$321
Per Capita Expenses:	\$1,045	\$17,518	\$320
Operating Income (loss):	\$183,722	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	251.62%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$1,611,857	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$2,629	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	New Burnside Village		
Unit Code:	044/030/32	County:	Johnson
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash		
Appropriation or Budget:	\$60,300		
Equalized Assessed Valuation:	\$630,335		
Population:	153		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$153,551	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$1,004	\$52,950	\$839
Revenues During FY 22:	\$63,409	\$563,644	\$213,143
Expenditures During FY 22:	\$29,812	\$457,110	\$153,944
Per Capita Revenues:	\$414	\$103,095	\$569
Per Capita Expenditures:	\$195	\$81,863	\$420
Revenues over/under Expenditures:	\$33,597	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	627.76%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$187,148	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,223	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$66,228	\$10,011	\$0
Total Unreserved Funds:	\$120,920	\$42,817	\$0

Net Assets

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

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$0	\$554,073	\$33,399
Per Capita Debt:	\$0	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

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

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	New Canton Town		
Unit Code:	075/060/31	County:	Pike
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$281,100		
Equalized Assessed Valuation:	\$1,654,807		
Population:	330		
Employees:			
Full Time:	1		
Part Time:	15		
Salaries Paid:	\$39,090		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$220,748	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$669	\$52,950	\$839
Revenues During FY 22:	\$191,367	\$563,644	\$213,143
Expenditures During FY 22:	\$101,739	\$457,110	\$153,944
Per Capita Revenues:	\$580	\$103,095	\$569
Per Capita Expenditures:	\$308	\$81,863	\$420
Revenues over/under Expenditures:	\$89,628	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	305.07%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$310,376	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$941	\$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:	\$94,582	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$225,618	\$167,739	\$177,205

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$0	\$554,073	\$33,399
Per Capita Debt:	\$0	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$436,130	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$1,322	\$124,305	\$1,284
Revenues During FY 22:	\$78,268	\$345,491	\$112,306
Expenditures During FY 22:	\$59,526	\$319,535	\$116,797
Per Capita Revenues:	\$237	\$19,154	\$321
Per Capita Expenses:	\$180	\$17,518	\$320
Operating Income (loss):	\$18,742	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	764.16%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$454,872	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$1,378	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	New Grand Chain Village		
Unit Code:	077/025/32	County:	Pulaski
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$93,000		
Equalized Assessed Valuation:	\$720,184		
Population:	187		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$14,922		

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$75,660	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$405	\$52,950	\$839
Revenues During FY 22:	\$66,898	\$563,644	\$213,143
Expenditures During FY 22:	\$59,282	\$457,110	\$153,944
Per Capita Revenues:	\$358	\$103,095	\$569
Per Capita Expenditures:	\$317	\$81,863	\$420
Revenues over/under Expenditures:	\$7,616	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	140.47%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$83,276	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$445	\$66,251	\$1,001

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$50,909	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$32,367	\$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:	\$117,000	\$554,073	\$33,399
Per Capita Debt:	\$626	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$421,213	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$2,252	\$124,305	\$1,284
Revenues During FY 22:	\$32,150	\$345,491	\$112,306
Expenditures During FY 22:	\$60,317	\$319,535	\$116,797
Per Capita Revenues:	\$172	\$19,154	\$321
Per Capita Expenses:	\$323	\$17,518	\$320
Operating Income (loss):	(\$28,167)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	651.63%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$393,046	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$2,102	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	New Haven Village		
Unit Code:	030/020/32	County:	Gallatin
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,243,300		
Equalized Assessed Valuation:	\$1,389,803		
Population:	376		
Employees:			
Full Time:	1		
Part Time:	12		
Salaries Paid:	\$66,870		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$406,740	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$1,082	\$52,950	\$839
Revenues During FY 22:	\$152,317	\$563,644	\$213,143
Expenditures During FY 22:	\$100,683	\$457,110	\$153,944
Per Capita Revenues:	\$405	\$103,095	\$569
Per Capita Expenditures:	\$268	\$81,863	\$420
Revenues over/under Expenditures:	\$51,634	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	394.88%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$397,575	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,057	\$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:	\$48,330	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$92,899	\$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:	\$692,848	\$554,073	\$33,399
Per Capita Debt:	\$1,843	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$496,908	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$1,322	\$124,305	\$1,284
Revenues During FY 22:	\$125,256	\$345,491	\$112,306
Expenditures During FY 22:	\$172,664	\$319,535	\$116,797
Per Capita Revenues:	\$333	\$19,154	\$321
Per Capita Expenses:	\$459	\$17,518	\$320
Operating Income (loss):	(\$47,408)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	291.28%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$502,937	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$1,338	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	New Holland Village		
Unit Code:	054/055/32	County:	Logan
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$708,105		
Equalized Assessed Valuation:	\$3,738,552		
Population:	268		
Employees:			
Full Time:			
Part Time:	12		
Salaries Paid:	\$39,633		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$340,326	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$1,270	\$52,950	\$839
Revenues During FY 22:	\$215,124	\$563,644	\$213,143
Expenditures During FY 22:	\$174,387	\$457,110	\$153,944
Per Capita Revenues:	\$803	\$103,095	\$569
Per Capita Expenditures:	\$651	\$81,863	\$420
Revenues over/under Expenditures:	\$40,737	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	218.52%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$381,063	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,422	\$66,251	\$1,001

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$30,888	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$350,175	\$167,739	\$177,205

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$0	\$554,073	\$33,399
Per Capita Debt:	\$0	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$153,775	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$574	\$124,305	\$1,284
Revenues During FY 22:	\$72,147	\$345,491	\$112,306
Expenditures During FY 22:	\$63,976	\$319,535	\$116,797
Per Capita Revenues:	\$269	\$19,154	\$321
Per Capita Expenses:	\$239	\$17,518	\$320
Operating Income (loss):	\$8,171	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	253.14%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$161,946	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$604	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	New Lenox Village		
Unit Code:	099/080/32	County:	Will
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$87,240,938		
Equalized Assessed Valuation:	\$1,017,587,263		
Population:	28,053		
Employees:			
Full Time:	110		
Part Time:	3		
Salaries Paid:	\$11,021,927		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$20,036,469	\$34,972,404	\$30,239,443
Per Capita Beginning Fund Balance:	\$714	\$748	\$712
Revenues During FY 22:	\$38,670,419	\$72,859,655	\$58,178,402
Expenditures During FY 22:	\$25,326,891	\$61,478,579	\$47,866,110
Per Capita Revenues:	\$1,378	\$1,441	\$1,484
Per Capita Expenditures:	\$903	\$1,214	\$1,238
Revenues over/under Expenditures:	\$13,343,528	\$11,381,080	\$9,077,164
Ratio of Fund Balance to Expenditures:	105.81%	81.39%	73.81%
Ending Fund Balance for FY 22:	\$26,797,391	\$43,663,747	\$34,356,837
Per Capita Ending Fund Balance:	\$955	\$904	\$915

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,768,237	\$19,660,916	\$12,691,601
Total Unrestricted Net Assets:	\$5,211,645	(\$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:	\$51,702,031	\$139,572,276	\$79,067,655
Per Capita Debt:	\$1,843	\$2,651	\$2,043
General Obligation Debt over EAV:	4.45%	20.99%	2.70%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$124,149,149	\$76,751,554	\$56,969,508
Per Capita Beginning Retained Earnings	\$4,426	\$1,532	\$1,230
Revenues During FY 22:	\$21,619,316	\$25,359,482	\$17,601,369
Expenditures During FY 22:	\$17,679,779	\$21,600,430	\$14,367,115
Per Capita Revenues:	\$771	\$495	\$394
Per Capita Expenses:	\$630	\$419	\$333
Operating Income (loss):	\$3,939,537	\$3,759,052	\$2,712,239
Ratio of Retained Earnings to Expenses:	732.33%	453.32%	429.72%
Ending Retained Earnings for FY 22:	\$129,473,673	\$80,939,609	\$57,687,802
Per Capita Ending Retained Earnings:	\$4,615	\$1,622	\$1,323

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	New Milford Village		
Unit Code:	101/025/32	County:	Winnebago
Fiscal Year End:	5/31/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$622,239		
Equalized Assessed Valuation:	\$10,487,222		
Population:	794		
Employees:			
Full Time:		8	
Part Time:			
Salaries Paid:	\$44,160		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$1,531,852	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$1,929	\$52,950	\$839
Revenues During FY 22:	\$802,609	\$563,644	\$213,143
Expenditures During FY 22:	\$625,021	\$457,110	\$153,944
Per Capita Revenues:	\$1,011	\$103,095	\$569
Per Capita Expenditures:	\$787	\$81,863	\$420
Revenues over/under Expenditures:	\$177,588	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	273.50%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$1,709,440	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$2,153	\$66,251	\$1,001

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$84,658	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$1,315,791	\$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:	\$308,991	\$554,073	\$33,399
Per Capita Debt:	\$389	\$70,776	\$97
General Obligation Debt over EAV:	2.95%	0.23%	0.00%

Enterprise Funds

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

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	New Salem Village		
Unit Code:	075/065/32	County:	Pike
Fiscal Year End:	3/31/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$52,000		
Equalized Assessed Valuation:	\$830,125		
Population:	121		
Employees:			
	Full Time:		
	Part Time:		
	Salaries Paid:	\$	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$93,114	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$770	\$52,950	\$839
Revenues During FY 22:	\$33,128	\$563,644	\$213,143
Expenditures During FY 22:	\$30,755	\$457,110	\$153,944
Per Capita Revenues:	\$274	\$103,095	\$569
Per Capita Expenditures:	\$254	\$81,863	\$420
Revenues over/under Expenditures:	\$2,373	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	310.48%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$95,487	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$789	\$66,251	\$1,001

Equity

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

Net Assets

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

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$0	\$554,073	\$33,399
Per Capita Debt:	\$0	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

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

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Newark Village		
Unit Code:	047/020/32	County:	Kendall
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,407,600		
Equalized Assessed Valuation:	\$23,314,441		
Population:	990		
Employees:			
Full Time:	4		
Part Time:	9		
Salaries Paid:	\$179,347		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$409,478	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$414	\$52,950	\$839
Revenues During FY 22:	\$589,079	\$563,644	\$213,143
Expenditures During FY 22:	\$420,998	\$457,110	\$153,944
Per Capita Revenues:	\$595	\$103,095	\$569
Per Capita Expenditures:	\$425	\$81,863	\$420
Revenues over/under Expenditures:	\$168,081	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	119.37%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$502,559	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$508	\$66,251	\$1,001

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$89,081	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$413,478	\$167,739	\$177,205

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$210,000	\$554,073	\$33,399
Per Capita Debt:	\$212	\$70,776	\$97
General Obligation Debt over EAV:	0.90%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$487,122	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$492	\$124,305	\$1,284
Revenues During FY 22:	\$439,279	\$345,491	\$112,306
Expenditures During FY 22:	\$358,258	\$319,535	\$116,797
Per Capita Revenues:	\$444	\$19,154	\$321
Per Capita Expenses:	\$362	\$17,518	\$320
Operating Income (loss):	\$81,021	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	179.52%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$643,143	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$650	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Newman City		
Unit Code:	021/035/30	County:	Douglas
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$845,487		
Equalized Assessed Valuation:	\$8,018,747		
Population:	778		
Employees:			
Full Time:	4		
Part Time:	11		
Salaries Paid:	\$213,803		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$779,511	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$1,002	\$52,950	\$839
Revenues During FY 22:	\$593,064	\$563,644	\$213,143
Expenditures During FY 22:	\$483,822	\$457,110	\$153,944
Per Capita Revenues:	\$762	\$103,095	\$569
Per Capita Expenditures:	\$622	\$81,863	\$420
Revenues over/under Expenditures:	\$109,242	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	114.37%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$553,350	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$711	\$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:	\$186,261	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$330,601	\$167,739	\$177,205

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$0	\$554,073	\$33,399
Per Capita Debt:	\$0	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$439,246	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$565	\$124,305	\$1,284
Revenues During FY 22:	\$248,297	\$345,491	\$112,306
Expenditures During FY 22:	\$163,997	\$319,535	\$116,797
Per Capita Revenues:	\$319	\$19,154	\$321
Per Capita Expenses:	\$211	\$17,518	\$320
Operating Income (loss):	\$84,300	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	311.15%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$510,277	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$656	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Newton City		
Unit Code:	040/015/30	County:	Jasper
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$43,340,420		
Equalized Assessed Valuation:	\$32,659,248		
Population:	2,777		
Employees:			
Full Time:		28	
Part Time:		47	
Salaries Paid:		\$1,603,465	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$2,702,905	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$973	\$1,022	\$737
Revenues During FY 22:	\$3,289,789	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$2,898,779	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$1,185	\$1,174	\$952
Per Capita Expenditures:	\$1,044	\$967	\$782
Revenues over/under Expenditures:	\$391,010	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	115.81%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$3,356,934	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$1,209	\$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:	\$2,341,166	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$1,211,208	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$2,069,719	\$14,039,311	\$2,989,000
Per Capita Debt:	\$745	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$15,516,529	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$5,588	\$1,999	\$1,575
Revenues During FY 22:	\$5,217,449	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$3,843,611	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$1,879	\$648	\$456
Per Capita Expenses:	\$1,384	\$544	\$399
Operating Income (loss):	\$1,373,838	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	431.95%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$16,602,309	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$5,979	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Niantic Village		
Unit Code:	055/050/32	County:	Macon
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$363,487		
Equalized Assessed Valuation:	\$8,002,802		
Population:	7,070		
Employees:			
Full Time:	1		
Part Time:	16		
Salaries Paid:	\$102,851		

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:	\$253,056	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$36	\$1,022	\$737
Revenues During FY 22:	\$327,948	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$226,528	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$46	\$1,174	\$952
Per Capita Expenditures:	\$32	\$967	\$782
Revenues over/under Expenditures:	\$101,420	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	156.48%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$354,476	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$50	\$1,237	\$917

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$138,298	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$216,177	(\$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:	\$445,000	\$14,039,311	\$2,989,000
Per Capita Debt:	\$63	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$691,919	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$98	\$1,999	\$1,575
Revenues During FY 22:	\$473,024	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$149,576	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$67	\$648	\$456
Per Capita Expenses:	\$21	\$544	\$399
Operating Income (loss):	\$323,448	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	678.83%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$1,015,367	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$144	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Niles Village		
Unit Code:	016/375/32	County:	Cook
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$109,174,431		
Equalized Assessed Valuation:	\$1,362,032,652		
Population:	30,912		
Employees:			
Full Time:	237		
Part Time:	236		
Salaries Paid:	\$23,255,778		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$36,997,162	\$34,972,404	\$30,239,443
Per Capita Beginning Fund Balance:	\$1,197	\$748	\$712
Revenues During FY 22:	\$69,496,049	\$72,859,655	\$58,178,402
Expenditures During FY 22:	\$63,633,726	\$61,478,579	\$47,866,110
Per Capita Revenues:	\$2,248	\$1,441	\$1,484
Per Capita Expenditures:	\$2,059	\$1,214	\$1,238
Revenues over/under Expenditures:	\$5,862,323	\$11,381,080	\$9,077,164
Ratio of Fund Balance to Expenditures:	68.18%	81.39%	73.81%
Ending Fund Balance for FY 22:	\$43,383,642	\$43,663,747	\$34,356,837
Per Capita Ending Fund Balance:	\$1,403	\$904	\$915

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$11,868,979	\$19,660,916	\$12,691,601
Total Unrestricted Net Assets:	(\$70,257,242)	(\$72,107,891)	(\$30,724,824)

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$141,051,125	\$139,572,276	\$79,067,655
Per Capita Debt:	\$4,563	\$2,651	\$2,043
General Obligation Debt over EAV:	1.14%	20.99%	2.70%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$57,310,264	\$76,751,554	\$56,969,508
Per Capita Beginning Retained Earnings	\$1,854	\$1,532	\$1,230
Revenues During FY 22:	\$14,227,785	\$25,359,482	\$17,601,369
Expenditures During FY 22:	\$10,211,802	\$21,600,430	\$14,367,115
Per Capita Revenues:	\$460	\$495	\$394
Per Capita Expenses:	\$330	\$419	\$333
Operating Income (loss):	\$4,015,983	\$3,759,052	\$2,712,239
Ratio of Retained Earnings to Expenses:	619.79%	453.32%	429.72%
Ending Retained Earnings for FY 22:	\$63,292,228	\$80,939,609	\$57,687,802
Per Capita Ending Retained Earnings:	\$2,047	\$1,622	\$1,323

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Nilwood Village		
Unit Code:	056/085/32	County:	Macoupin
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$349,930		
Equalized Assessed Valuation:	\$1,389,355		
Population:	284		
Employees:			
Full Time:	2		
Part Time:			
Salaries Paid:	\$27,600		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$360,917	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$1,271	\$52,950	\$839
Revenues During FY 22:	\$88,275	\$563,644	\$213,143
Expenditures During FY 22:	\$29,330	\$457,110	\$153,944
Per Capita Revenues:	\$311	\$103,095	\$569
Per Capita Expenditures:	\$103	\$81,863	\$420
Revenues over/under Expenditures:	\$58,945	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	1,403.09%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$411,526	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,449	\$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:	\$36,111	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$375,415	\$167,739	\$177,205

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$0	\$554,073	\$33,399
Per Capita Debt:	\$0	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$1,170,672	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$4,122	\$124,305	\$1,284
Revenues During FY 22:	\$300,242	\$345,491	\$112,306
Expenditures During FY 22:	\$320,600	\$319,535	\$116,797
Per Capita Revenues:	\$1,057	\$19,154	\$321
Per Capita Expenses:	\$1,129	\$17,518	\$320
Operating Income (loss):	(\$20,358)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	361.40%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$1,158,650	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$4,080	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Noble City		
Unit Code:	080/020/30	County:	Richland
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$900,055		
Equalized Assessed Valuation:	\$3,162,261		
Population:	633		
Employees:			
Full Time:	3		
Part Time:	13		
Salaries Paid:	\$129,893		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$463,214	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$732	\$52,950	\$839
Revenues During FY 22:	\$407,962	\$563,644	\$213,143
Expenditures During FY 22:	\$313,691	\$457,110	\$153,944
Per Capita Revenues:	\$644	\$103,095	\$569
Per Capita Expenditures:	\$496	\$81,863	\$420
Revenues over/under Expenditures:	\$94,271	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	177.72%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$557,485	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$881	\$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:	\$147,358	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$410,127	\$167,739	\$177,205

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$0	\$554,073	\$33,399
Per Capita Debt:	\$0	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$1,735,897	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$2,742	\$124,305	\$1,284
Revenues During FY 22:	\$213,029	\$345,491	\$112,306
Expenditures During FY 22:	\$307,667	\$319,535	\$116,797
Per Capita Revenues:	\$337	\$19,154	\$321
Per Capita Expenses:	\$486	\$17,518	\$320
Operating Income (loss):	(\$94,638)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	533.45%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$1,641,259	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$2,593	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Nokomis City		
Unit Code:	068/060/30	County:	Montgomery
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$3,720,917		
Equalized Assessed Valuation:	\$17,367,414		
Population:	2,256		
Employees:			
Full Time:	10		
Part Time:	4		
Salaries Paid:	\$797,445		

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$1,780,173	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$789	\$1,022	\$737
Revenues During FY 22:	\$1,663,268	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$1,308,745	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$737	\$1,174	\$952
Per Capita Expenditures:	\$580	\$967	\$782
Revenues over/under Expenditures:	\$354,523	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	163.11%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$2,134,696	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$946	\$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:	\$668,296	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$1,466,400	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$1,561,147	\$14,039,311	\$2,989,000
Per Capita Debt:	\$692	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$1,192,362	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$529	\$1,999	\$1,575
Revenues During FY 22:	\$863,876	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$870,382	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$383	\$648	\$456
Per Capita Expenses:	\$386	\$544	\$399
Operating Income (loss):	(\$6,506)	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	136.25%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$1,185,856	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$526	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Nora Village		
Unit Code:	043/040/32	County:	Jo Daviess
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash		
Appropriation or Budget:	\$108,180		
Equalized Assessed Valuation:	\$1,391,520		
Population:	107		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$209,522	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$1,958	\$52,950	\$839
Revenues During FY 22:	\$71,479	\$563,644	\$213,143
Expenditures During FY 22:	\$90,240	\$457,110	\$153,944
Per Capita Revenues:	\$668	\$103,095	\$569
Per Capita Expenditures:	\$843	\$81,863	\$420
Revenues over/under Expenditures:	(\$18,761)	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	211.39%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$190,761	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,783	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$38,726	\$10,011	\$0
Total Unreserved Funds:	\$146,010	\$42,817	\$0

Net Assets

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

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$0	\$554,073	\$33,399
Per Capita Debt:	\$0	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

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

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Normal Town		
Unit Code:	064/095/31	County:	McLean
Fiscal Year End:	3/31/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$140,958,906		
Equalized Assessed Valuation:	\$934,141,604		
Population:	54,472		
Employees:			
Full Time:	369		
Part Time:	141		
Salaries Paid:	\$33,589,957		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$49,728,691	\$34,972,404	\$30,239,443
Per Capita Beginning Fund Balance:	\$913	\$748	\$712
Revenues During FY 22:	\$90,130,935	\$72,859,655	\$58,178,402
Expenditures During FY 22:	\$65,205,713	\$61,478,579	\$47,866,110
Per Capita Revenues:	\$1,655	\$1,441	\$1,484
Per Capita Expenditures:	\$1,197	\$1,214	\$1,238
Revenues over/under Expenditures:	\$24,925,222	\$11,381,080	\$9,077,164
Ratio of Fund Balance to Expenditures:	87.51%	81.39%	73.81%
Ending Fund Balance for FY 22:	\$57,063,027	\$43,663,747	\$34,356,837
Per Capita Ending Fund Balance:	\$1,048	\$904	\$915

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$23,803,948	\$19,660,916	\$12,691,601
Total Unrestricted Net Assets:	(\$55,074,140)	(\$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:	\$79,487,458	\$139,572,276	\$79,067,655
Per Capita Debt:	\$1,459	\$2,651	\$2,043
General Obligation Debt over EAV:	8.38%	20.99%	2.70%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$52,755,190	\$76,751,554	\$56,969,508
Per Capita Beginning Retained Earnings	\$968	\$1,532	\$1,230
Revenues During FY 22:	\$17,834,225	\$25,359,482	\$17,601,369
Expenditures During FY 22:	\$13,015,222	\$21,600,430	\$14,367,115
Per Capita Revenues:	\$327	\$495	\$394
Per Capita Expenses:	\$239	\$419	\$333
Operating Income (loss):	\$4,819,003	\$3,759,052	\$2,712,239
Ratio of Retained Earnings to Expenses:	440.32%	453.32%	429.72%
Ending Retained Earnings for FY 22:	\$57,308,211	\$80,939,609	\$57,687,802
Per Capita Ending Retained Earnings:	\$1,052	\$1,622	\$1,323

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Norridge Village		
Unit Code:	016/380/32	County:	Cook
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$28,195,254		
Equalized Assessed Valuation:	\$554,736,123		
Population:	15,251		
Employees:			
Full Time:	65		
Part Time:	41		
Salaries Paid:	\$6,397,343		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$6,586,562	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$432	\$1,022	\$737
Revenues During FY 22:	\$20,306,941	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$15,930,737	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$1,332	\$1,174	\$952
Per Capita Expenditures:	\$1,045	\$967	\$782
Revenues over/under Expenditures:	\$4,376,204	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	68.82%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$10,962,766	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$719	\$1,237	\$917

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,695,472	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	(\$19,571,973)	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$3,824,195	\$14,039,311	\$2,989,000
Per Capita Debt:	\$251	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$2,169,835	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$142	\$1,999	\$1,575
Revenues During FY 22:	\$3,911,941	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$2,996,585	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$257	\$648	\$456
Per Capita Expenses:	\$196	\$544	\$399
Operating Income (loss):	\$915,356	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	109.47%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$3,280,321	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$215	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Norris Village		
Unit Code:	029/085/32	County:	Fulton
Fiscal Year End:	3/31/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$264,500		
Equalized Assessed Valuation:	\$1,610,689		
Population:	213		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$43,624		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$100,986	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$474	\$52,950	\$839
Revenues During FY 22:	\$112,721	\$563,644	\$213,143
Expenditures During FY 22:	\$79,483	\$457,110	\$153,944
Per Capita Revenues:	\$529	\$103,095	\$569
Per Capita Expenditures:	\$373	\$81,863	\$420
Revenues over/under Expenditures:	\$33,238	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	168.87%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$134,224	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$630	\$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:	\$44,431	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$89,793	\$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:	\$126,880	\$554,073	\$33,399
Per Capita Debt:	\$596	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$1,554,282	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$7,297	\$124,305	\$1,284
Revenues During FY 22:	\$123,448	\$345,491	\$112,306
Expenditures During FY 22:	\$160,112	\$319,535	\$116,797
Per Capita Revenues:	\$580	\$19,154	\$321
Per Capita Expenses:	\$752	\$17,518	\$320
Operating Income (loss):	(\$36,664)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	947.85%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$1,517,618	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$7,125	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Norris City Village		
Unit Code:	097/040/32	County:	White
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,918,200		
Equalized Assessed Valuation:	\$5,718,737		
Population:	1,127		
Employees:			
Full Time:		11	
Part Time:		11	
Salaries Paid:	\$566,095		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$1,478,681	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$1,312	\$1,022	\$737
Revenues During FY 22:	\$996,628	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$927,468	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$884	\$1,174	\$952
Per Capita Expenditures:	\$823	\$967	\$782
Revenues over/under Expenditures:	\$69,160	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	172.07%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$1,595,912	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$1,416	\$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:	\$795,632	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$446,433	(\$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:	\$560,193	\$14,039,311	\$2,989,000
Per Capita Debt:	\$497	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$3,643,400	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$3,233	\$1,999	\$1,575
Revenues During FY 22:	\$1,009,015	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$1,124,566	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$895	\$648	\$456
Per Capita Expenses:	\$998	\$544	\$399
Operating Income (loss):	(\$115,551)	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	317.40%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$3,569,359	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$3,167	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	North Aurora Village		
Unit Code:	045/070/32	County:	Kane
Fiscal Year End:	5/31/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$27,314,370		
Equalized Assessed Valuation:	\$609,148,495		
Population:	18,261		
Employees:			
Full Time:		64	
Part Time:		4	
Salaries Paid:		\$6,380,279	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$13,719,667	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$751	\$1,022	\$737
Revenues During FY 22:	\$17,584,504	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$14,163,600	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$963	\$1,174	\$952
Per Capita Expenditures:	\$776	\$967	\$782
Revenues over/under Expenditures:	\$3,420,904	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	98.21%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$13,910,136	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$762	\$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:	\$3,579,902	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$9,820,744	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$8,110,000	\$14,039,311	\$2,989,000
Per Capita Debt:	\$444	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$27,284,209	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$1,494	\$1,999	\$1,575
Revenues During FY 22:	\$3,469,538	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$2,995,180	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$190	\$648	\$456
Per Capita Expenses:	\$164	\$544	\$399
Operating Income (loss):	\$474,358	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	951.13%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$28,488,105	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$1,560	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	North Barrington Village		
Unit Code:	049/135/32	County:	Lake
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,628,652		
Equalized Assessed Valuation:	\$245,603,485		
Population:	3,171		
Employees:			
Full Time:	1		
Part Time:	1		
Salaries Paid:	\$133,397		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$3,019,335	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$952	\$1,022	\$737
Revenues During FY 22:	\$1,945,768	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$1,189,192	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$614	\$1,174	\$952
Per Capita Expenditures:	\$375	\$967	\$782
Revenues over/under Expenditures:	\$756,576	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	174.56%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$2,075,911	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$655	\$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:	\$486,677	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$3,250,172	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$0	\$14,039,311	\$2,989,000
Per Capita Debt:	\$0	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

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

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	North Chicago City		
Unit Code:	049/140/30	County:	Lake
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$43,843,420		
Equalized Assessed Valuation:	\$219,860,797		
Population:	30,579		
Employees:			
Full Time:	127		
Part Time:	39		
Salaries Paid:	\$12,150,201		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$21,376,235	\$34,972,404	\$30,239,443
Per Capita Beginning Fund Balance:	\$699	\$748	\$712
Revenues During FY 22:	\$27,547,717	\$72,859,655	\$58,178,402
Expenditures During FY 22:	\$29,232,654	\$61,478,579	\$47,866,110
Per Capita Revenues:	\$901	\$1,441	\$1,484
Per Capita Expenditures:	\$956	\$1,214	\$1,238
Revenues over/under Expenditures:	(\$1,684,937)	\$11,381,080	\$9,077,164
Ratio of Fund Balance to Expenditures:	75.78%	81.39%	73.81%
Ending Fund Balance for FY 22:	\$22,152,956	\$43,663,747	\$34,356,837
Per Capita Ending Fund Balance:	\$724	\$904	\$915

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$14,182,696	\$19,660,916	\$12,691,601
Total Unrestricted Net Assets:	(\$123,520,476)	(\$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:	\$24,128,157	\$139,572,276	\$79,067,655
Per Capita Debt:	\$789	\$2,651	\$2,043
General Obligation Debt over EAV:	5.37%	20.99%	2.70%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$19,734,579	\$76,751,554	\$56,969,508
Per Capita Beginning Retained Earnings	\$645	\$1,532	\$1,230
Revenues During FY 22:	\$8,530,121	\$25,359,482	\$17,601,369
Expenditures During FY 22:	\$5,042,333	\$21,600,430	\$14,367,115
Per Capita Revenues:	\$279	\$495	\$394
Per Capita Expenses:	\$165	\$419	\$333
Operating Income (loss):	\$3,487,788	\$3,759,052	\$2,712,239
Ratio of Retained Earnings to Expenses:	414.45%	453.32%	429.72%
Ending Retained Earnings for FY 22:	\$20,897,827	\$80,939,609	\$57,687,802
Per Capita Ending Retained Earnings:	\$683	\$1,622	\$1,323

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	North City Village		
Unit Code:	028/035/32	County:	Franklin
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$198,450		
Equalized Assessed Valuation:	\$2,846,015		
Population:	608		
Employees:			
Full Time:			
Part Time:	3		
Salaries Paid:	\$65,857		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$104,158	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$171	\$52,950	\$839
Revenues During FY 22:	\$283,865	\$563,644	\$213,143
Expenditures During FY 22:	\$260,880	\$457,110	\$153,944
Per Capita Revenues:	\$467	\$103,095	\$569
Per Capita Expenditures:	\$429	\$81,863	\$420
Revenues over/under Expenditures:	\$22,985	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	49.50%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$129,130	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$212	\$66,251	\$1,001

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$77,143	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$54,155	\$167,739	\$177,205

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$0	\$554,073	\$33,399
Per Capita Debt:	\$0	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$1,958,339	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$3,221	\$124,305	\$1,284
Revenues During FY 22:	\$271,610	\$345,491	\$112,306
Expenditures During FY 22:	\$235,242	\$319,535	\$116,797
Per Capita Revenues:	\$447	\$19,154	\$321
Per Capita Expenses:	\$387	\$17,518	\$320
Operating Income (loss):	\$36,368	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	847.94%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$1,994,707	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$3,281	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	North Henderson Village		
Unit Code:	066/035/32	County:	Mercer
Fiscal Year End:	5/31/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$695,350		
Equalized Assessed Valuation:	\$1,283,211		
Population:	187		
Employees:			
Full Time:			
Part Time:	7		
Salaries Paid:	\$12,473		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$131,118	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$701	\$52,950	\$839
Revenues During FY 22:	\$93,770	\$563,644	\$213,143
Expenditures During FY 22:	\$72,268	\$457,110	\$153,944
Per Capita Revenues:	\$501	\$103,095	\$569
Per Capita Expenditures:	\$386	\$81,863	\$420
Revenues over/under Expenditures:	\$21,502	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	211.19%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$152,620	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$816	\$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:	\$69,141	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$83,479	\$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:	\$77,339	\$554,073	\$33,399
Per Capita Debt:	\$414	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$450,415	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$2,409	\$124,305	\$1,284
Revenues During FY 22:	\$47,569	\$345,491	\$112,306
Expenditures During FY 22:	\$51,162	\$319,535	\$116,797
Per Capita Revenues:	\$254	\$19,154	\$321
Per Capita Expenses:	\$274	\$17,518	\$320
Operating Income (loss):	(\$3,593)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	873.35%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$446,822	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$2,389	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	North Pekin Village		
Unit Code:	090/065/32	County:	Tazewell
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$17,490,750		
Equalized Assessed Valuation:	\$23,907,018		
Population:	1,461		
Employees:			
Full Time:	11		
Part Time:	31		
Salaries Paid:	\$617,675		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$774,294	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$530	\$1,022	\$737
Revenues During FY 22:	\$1,892,925	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$1,586,402	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$1,296	\$1,174	\$952
Per Capita Expenditures:	\$1,086	\$967	\$782
Revenues over/under Expenditures:	\$306,523	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	69.28%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$1,099,065	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$752	\$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:	\$65,016	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$1,034,049	(\$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:	\$743,710	\$14,039,311	\$2,989,000
Per Capita Debt:	\$509	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$2,184,679	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$1,495	\$1,999	\$1,575
Revenues During FY 22:	\$703,666	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$514,846	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$482	\$648	\$456
Per Capita Expenses:	\$352	\$544	\$399
Operating Income (loss):	\$188,820	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	457.47%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$2,355,251	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$1,612	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	North Riverside Village		
Unit Code:	016/400/32	County:	Cook
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$35,710,215		
Equalized Assessed Valuation:	\$257,767,068		
Population:	7,426		
Employees:			
Full Time:	58		
Part Time:	33		
Salaries Paid:	\$6,913,508		

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

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$6,610,734	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$890	\$1,022	\$737
Revenues During FY 22:	\$22,158,998	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$19,381,770	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$2,984	\$1,174	\$952
Per Capita Expenditures:	\$2,610	\$967	\$782
Revenues over/under Expenditures:	\$2,777,228	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	45.06%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$8,732,896	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$1,176	\$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:	\$1,106,310	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	(\$94,480,923)	(\$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:	\$109,826,249	\$14,039,311	\$2,989,000
Per Capita Debt:	\$14,789	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$5,668,985	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$763	\$1,999	\$1,575
Revenues During FY 22:	\$3,648,761	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$2,650,250	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$491	\$648	\$456
Per Capita Expenses:	\$357	\$544	\$399
Operating Income (loss):	\$998,511	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	251.58%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$6,667,496	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$898	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	North Utica Village
Unit Code:	050/070/32
County:	Lasalle
Fiscal Year End:	3/31/2022
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$12,032,800
Equalized Assessed Valuation:	\$45,365,148
Population:	1,323
Employees:	
Full Time:	9
Part Time:	26
Salaries Paid:	\$734,118

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$1,490,478	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$1,127	\$1,022	\$737
Revenues During FY 22:	\$3,357,971	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$3,556,939	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$2,538	\$1,174	\$952
Per Capita Expenditures:	\$2,689	\$967	\$782
Revenues over/under Expenditures:	(\$198,968)	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	36.31%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$1,291,510	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$976	\$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:	\$1,021,286	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$270,224	(\$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:	\$33,717	\$14,039,311	\$2,989,000
Per Capita Debt:	\$25	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$4,068,375	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$3,075	\$1,999	\$1,575
Revenues During FY 22:	\$674,225	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$646,125	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$510	\$648	\$456
Per Capita Expenses:	\$488	\$544	\$399
Operating Income (loss):	\$28,100	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	634.01%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$4,096,475	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$3,096	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Northbrook Village		
Unit Code:	016/385/32	County:	Cook
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$103,980,725		
Equalized Assessed Valuation:	\$2,859,973,023		
Population:	35,222		
Employees:			
	Full Time:	321	
	Part Time:	28	
	Salaries Paid:	\$29,349,001	

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:	\$23,057,643	\$34,972,404	\$30,239,443
Per Capita Beginning Fund Balance:	\$655	\$748	\$712
Revenues During FY 22:	\$60,958,041	\$72,859,655	\$58,178,402
Expenditures During FY 22:	\$52,883,893	\$61,478,579	\$47,866,110
Per Capita Revenues:	\$1,731	\$1,441	\$1,484
Per Capita Expenditures:	\$1,501	\$1,214	\$1,238
Revenues over/under Expenditures:	\$8,074,148	\$11,381,080	\$9,077,164
Ratio of Fund Balance to Expenditures:	53.12%	81.39%	73.81%
Ending Fund Balance for FY 22:	\$28,092,830	\$43,663,747	\$34,356,837
Per Capita Ending Fund Balance:	\$798	\$904	\$915
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,725,623	\$19,660,916	\$12,691,601
Total Unrestricted Net Assets:	(\$78,316,904)	(\$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:	\$114,598,700	\$139,572,276	\$79,067,655
Per Capita Debt:	\$3,254	\$2,651	\$2,043
General Obligation Debt over EAV:	3.94%	20.99%	2.70%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$41,502,986	\$76,751,554	\$56,969,508
Per Capita Beginning Retained Earnings	\$1,178	\$1,532	\$1,230
Revenues During FY 22:	\$14,123,900	\$25,359,482	\$17,601,369
Expenditures During FY 22:	\$13,703,305	\$21,600,430	\$14,367,115
Per Capita Revenues:	\$401	\$495	\$394
Per Capita Expenses:	\$389	\$419	\$333
Operating Income (loss):	\$420,595	\$3,759,052	\$2,712,239
Ratio of Retained Earnings to Expenses:	308.78%	453.32%	429.72%
Ending Retained Earnings for FY 22:	\$42,313,581	\$80,939,609	\$57,687,802
Per Capita Ending Retained Earnings:	\$1,201	\$1,622	\$1,323

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Northfield Village		
Unit Code:	016/390/32	County:	Cook
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$19,322,924		
Equalized Assessed Valuation:	\$612,861,838		
Population:	5,634		
Employees:			
Full Time:	40		
Part Time:	65		
Salaries Paid:	\$6,563,172		

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:	\$8,141,638	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$1,445	\$1,022	\$737
Revenues During FY 22:	\$13,377,521	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$11,552,674	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$2,374	\$1,174	\$952
Per Capita Expenditures:	\$2,051	\$967	\$782
Revenues over/under Expenditures:	\$1,824,847	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	82.36%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$9,515,359	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$1,689	\$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:	\$3,432,736	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	(\$7,247,475)	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$8,457,006	\$14,039,311	\$2,989,000
Per Capita Debt:	\$1,501	\$1,822	\$849
General Obligation Debt over EAV:	1.31%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$15,074,407	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$2,676	\$1,999	\$1,575
Revenues During FY 22:	\$4,196,181	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$2,489,593	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$745	\$648	\$456
Per Capita Expenses:	\$442	\$544	\$399
Operating Income (loss):	\$1,706,588	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	669.07%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$16,657,126	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$2,957	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Northlake City		
Unit Code:	016/395/30	County:	Cook
Fiscal Year End:	12/31/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$40,607,508		
Equalized Assessed Valuation:	\$420,785,815		
Population:	12,840		
Employees:			
Full Time:	78		
Part Time:	38		
Salaries Paid:	\$7,376,226		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$18,620,055	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$1,450	\$1,022	\$737
Revenues During FY 22:	\$22,063,386	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$15,413,970	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$1,718	\$1,174	\$952
Per Capita Expenditures:	\$1,200	\$967	\$782
Revenues over/under Expenditures:	\$6,649,416	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	163.68%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$25,229,471	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$1,965	\$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:	\$4,067,779	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$5,253,805	(\$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:	\$29,974,092	\$14,039,311	\$2,989,000
Per Capita Debt:	\$2,334	\$1,822	\$849
General Obligation Debt over EAV:	1.99%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$12,874,982	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$1,003	\$1,999	\$1,575
Revenues During FY 22:	\$6,765,025	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$6,035,134	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$527	\$648	\$456
Per Capita Expenses:	\$470	\$544	\$399
Operating Income (loss):	\$729,891	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	301.81%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$18,214,752	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$1,419	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Norwood Village		
Unit Code:	072/060/32	County:	Peoria
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$416,950		
Equalized Assessed Valuation:	\$4,168,790		
Population:	435		
Employees:			
Full Time:			
Part Time:	14		
Salaries Paid:	\$14,460		

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$572,020	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$1,315	\$52,950	\$839
Revenues During FY 22:	\$219,594	\$563,644	\$213,143
Expenditures During FY 22:	\$250,539	\$457,110	\$153,944
Per Capita Revenues:	\$505	\$103,095	\$569
Per Capita Expenditures:	\$576	\$81,863	\$420
Revenues over/under Expenditures:	(\$30,945)	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	215.96%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$541,075	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,244	\$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:	\$168,600	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$372,475	\$167,739	\$177,205

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$0	\$554,073	\$33,399
Per Capita Debt:	\$0	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

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

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Oak Brook Village		
Unit Code:	022/085/32	County:	Dupage
Fiscal Year End:	12/31/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$58,844,245		
Equalized Assessed Valuation:	\$1,722,998		
Population:	8,163		
Employees:			
Full Time:	127		
Part Time:	49		
Salaries Paid:	\$14,719,564		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$34,733,788	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$4,255	\$1,022	\$737
Revenues During FY 22:	\$33,788,520	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$25,097,797	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$4,139	\$1,174	\$952
Per Capita Expenditures:	\$3,075	\$967	\$782
Revenues over/under Expenditures:	\$8,690,723	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	173.02%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$43,424,511	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$5,320	\$1,237	\$917

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$17,785,754	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	(\$18,814,124)	(\$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:	\$73,732,258	\$14,039,311	\$2,989,000
Per Capita Debt:	\$9,032	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$48,459,029	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$5,936	\$1,999	\$1,575
Revenues During FY 22:	\$27,363,849	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$10,848,067	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$3,352	\$648	\$456
Per Capita Expenses:	\$1,329	\$544	\$399
Operating Income (loss):	\$16,515,782	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	598.95%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$64,974,811	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$7,960	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Oak Forest City
Unit Code:	016/405/30
County:	Cook
Fiscal Year End:	4/30/2022
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$37,886,297
Equalized Assessed Valuation:	\$517,060,345
Population:	27,478
Employees:	
Full Time:	124
Part Time:	78
Salaries Paid:	\$12,876,150

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$8,494,232	\$34,972,404	\$30,239,443
Per Capita Beginning Fund Balance:	\$309	\$748	\$712
Revenues During FY 22:	\$28,112,015	\$72,859,655	\$58,178,402
Expenditures During FY 22:	\$25,904,412	\$61,478,579	\$47,866,110
Per Capita Revenues:	\$1,023	\$1,441	\$1,484
Per Capita Expenditures:	\$943	\$1,214	\$1,238
Revenues over/under Expenditures:	\$2,207,603	\$11,381,080	\$9,077,164
Ratio of Fund Balance to Expenditures:	45.99%	81.39%	73.81%
Ending Fund Balance for FY 22:	\$11,913,939	\$43,663,747	\$34,356,837
Per Capita Ending Fund Balance:	\$434	\$904	\$915

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,848,319	\$19,660,916	\$12,691,601
Total Unrestricted Net Assets:	(\$30,370,050)	(\$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:	\$66,965,903	\$139,572,276	\$79,067,655
Per Capita Debt:	\$2,437	\$2,651	\$2,043
General Obligation Debt over EAV:	3.59%	20.99%	2.70%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$14,274,602	\$76,751,554	\$56,969,508
Per Capita Beginning Retained Earnings	\$519	\$1,532	\$1,230
Revenues During FY 22:	\$8,209,503	\$25,359,482	\$17,601,369
Expenditures During FY 22:	\$7,917,686	\$21,600,430	\$14,367,115
Per Capita Revenues:	\$299	\$495	\$394
Per Capita Expenses:	\$288	\$419	\$333
Operating Income (loss):	\$291,817	\$3,759,052	\$2,712,239
Ratio of Retained Earnings to Expenses:	179.10%	453.32%	429.72%
Ending Retained Earnings for FY 22:	\$14,180,319	\$80,939,609	\$57,687,802
Per Capita Ending Retained Earnings:	\$516	\$1,622	\$1,323

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Oak Grove Village		
Unit Code:	081/055/32	County:	Rock Island
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$170,800		
Equalized Assessed Valuation:	\$4,038,973		
Population:	728		
Employees:			
Full Time:			
Part Time:	8		
Salaries Paid:	\$22,061		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$1,311,611	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$1,802	\$52,950	\$839
Revenues During FY 22:	\$253,750	\$563,644	\$213,143
Expenditures During FY 22:	\$132,155	\$457,110	\$153,944
Per Capita Revenues:	\$349	\$103,095	\$569
Per Capita Expenditures:	\$182	\$81,863	\$420
Revenues over/under Expenditures:	\$121,595	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	1,084.49%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$1,433,206	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,969	\$66,251	\$1,001

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$150,375	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$1,282,831	\$167,739	\$177,205

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$0	\$554,073	\$33,399
Per Capita Debt:	\$0	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

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

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Oak Lawn Village		
Unit Code:	016/410/32	County:	Cook
Fiscal Year End:	12/31/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$200,465,345		
Equalized Assessed Valuation:	\$1,211,273,708		
Population:	58,362		
Employees:			
Full Time:	332		
Part Time:	20		
Salaries Paid:	\$34,442,095		

Blended Component Units
Number Submitted = 1
OLSSC

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$14,224,300	\$34,972,404	\$30,239,443
Per Capita Beginning Fund Balance:	\$244	\$748	\$712
Revenues During FY 22:	\$86,751,863	\$72,859,655	\$58,178,402
Expenditures During FY 22:	\$76,913,338	\$61,478,579	\$47,866,110
Per Capita Revenues:	\$1,486	\$1,441	\$1,484
Per Capita Expenditures:	\$1,318	\$1,214	\$1,238
Revenues over/under Expenditures:	\$9,838,525	\$11,381,080	\$9,077,164
Ratio of Fund Balance to Expenditures:	33.67%	81.39%	73.81%
Ending Fund Balance for FY 22:	\$25,899,010	\$43,663,747	\$34,356,837
Per Capita Ending Fund Balance:	\$444	\$904	\$915

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$22,973,109	\$19,660,916	\$12,691,601
Total Unrestricted Net Assets:	(\$238,182,544)	(\$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:	\$221,297,982	\$139,572,276	\$79,067,655
Per Capita Debt:	\$3,792	\$2,651	\$2,043
General Obligation Debt over EAV:	6.26%	20.99%	2.70%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$52,823,192	\$76,751,554	\$56,969,508
Per Capita Beginning Retained Earnings	\$905	\$1,532	\$1,230
Revenues During FY 22:	\$60,559,481	\$25,359,482	\$17,601,369
Expenditures During FY 22:	\$58,851,848	\$21,600,430	\$14,367,115
Per Capita Revenues:	\$1,038	\$495	\$394
Per Capita Expenses:	\$1,008	\$419	\$333
Operating Income (loss):	\$1,707,633	\$3,759,052	\$2,712,239
Ratio of Retained Earnings to Expenses:	93.02%	453.32%	429.72%
Ending Retained Earnings for FY 22:	\$54,741,580	\$80,939,609	\$57,687,802
Per Capita Ending Retained Earnings:	\$938	\$1,622	\$1,323

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Oak Park Village		
Unit Code:	016/415/32	County:	Cook
Fiscal Year End:	12/31/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$192,323,805		
Equalized Assessed Valuation:	\$1,870,149,740		
Population:	54,583		
Employees:			
Full Time:	376		
Part Time:	6		
Salaries Paid:	\$34,289,337		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$40,471,115	\$34,972,404	\$30,239,443
Per Capita Beginning Fund Balance:	\$741	\$748	\$712
Revenues During FY 22:	\$93,221,228	\$72,859,655	\$58,178,402
Expenditures During FY 22:	\$74,023,667	\$61,478,579	\$47,866,110
Per Capita Revenues:	\$1,708	\$1,441	\$1,484
Per Capita Expenditures:	\$1,356	\$1,214	\$1,238
Revenues over/under Expenditures:	\$19,197,561	\$11,381,080	\$9,077,164
Ratio of Fund Balance to Expenditures:	71.41%	81.39%	73.81%
Ending Fund Balance for FY 22:	\$52,856,968	\$43,663,747	\$34,356,837
Per Capita Ending Fund Balance:	\$968	\$904	\$915

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$12,040,484	\$19,660,916	\$12,691,601
Total Unrestricted Net Assets:	(\$99,599,578)	(\$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:	\$273,194,307	\$139,572,276	\$79,067,655
Per Capita Debt:	\$5,005	\$2,651	\$2,043
General Obligation Debt over EAV:	4.71%	20.99%	2.70%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$106,545,783	\$76,751,554	\$56,969,508
Per Capita Beginning Retained Earnings	\$1,952	\$1,532	\$1,230
Revenues During FY 22:	\$29,082,774	\$25,359,482	\$17,601,369
Expenditures During FY 22:	\$21,150,940	\$21,600,430	\$14,367,115
Per Capita Revenues:	\$533	\$495	\$394
Per Capita Expenses:	\$388	\$419	\$333
Operating Income (loss):	\$7,931,834	\$3,759,052	\$2,712,239
Ratio of Retained Earnings to Expenses:	551.48%	453.32%	429.72%
Ending Retained Earnings for FY 22:	\$116,643,040	\$80,939,609	\$57,687,802
Per Capita Ending Retained Earnings:	\$2,137	\$1,622	\$1,323

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Oakbrook Terrace City		
Unit Code:	022/090/30	County:	Dupage
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$12,120,541		
Equalized Assessed Valuation:	\$319,129,068		
Population:	2,751		
Employees:			
Full Time:	38		
Part Time:	6		
Salaries Paid:	\$4,170,983		

Blended Component Units
Number Submitted = 1
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$7,729,642	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$2,810	\$1,022	\$737
Revenues During FY 22:	\$11,398,034	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$10,098,091	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$4,143	\$1,174	\$952
Per Capita Expenditures:	\$3,671	\$967	\$782
Revenues over/under Expenditures:	\$1,299,943	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	89.42%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$9,029,585	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$3,282	\$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:	\$1,720,662	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	(\$1,145,235)	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$5,604,787	\$14,039,311	\$2,989,000
Per Capita Debt:	\$2,037	\$1,822	\$849
General Obligation Debt over EAV:	1.50%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$6,157,057	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$2,238	\$1,999	\$1,575
Revenues During FY 22:	\$1,190,107	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$1,155,634	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$433	\$648	\$456
Per Capita Expenses:	\$420	\$544	\$399
Operating Income (loss):	\$34,473	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	535.77%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$6,191,530	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$2,251	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Oakdale Village		
Unit Code:	095/043/32	County:	Washington
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash		
Appropriation or Budget:	\$115,700		
Equalized Assessed Valuation:	\$3,011,445		
Population:	200		
Employees:			
Full Time:			
Part Time:	10		
Salaries Paid:	\$10,178		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$224,630	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$1,123	\$52,950	\$839
Revenues During FY 22:	\$111,162	\$563,644	\$213,143
Expenditures During FY 22:	\$86,200	\$457,110	\$153,944
Per Capita Revenues:	\$556	\$103,095	\$569
Per Capita Expenditures:	\$431	\$81,863	\$420
Revenues over/under Expenditures:	\$24,962	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	289.55%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$249,592	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,248	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,011	\$0
Total Unreserved Funds:	\$246,893	\$42,817	\$0

Net Assets

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

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$0	\$554,073	\$33,399
Per Capita Debt:	\$0	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

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

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Oakford Village		
Unit Code:	065/020/32	County:	Menard
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$278,520		
Equalized Assessed Valuation:	\$2,176,919		
Population:	234		
Employees:			
Full Time:			
Part Time:	12		
Salaries Paid:	\$23,406		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$130,871	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$559	\$52,950	\$839
Revenues During FY 22:	\$110,657	\$563,644	\$213,143
Expenditures During FY 22:	\$98,283	\$457,110	\$153,944
Per Capita Revenues:	\$473	\$103,095	\$569
Per Capita Expenditures:	\$420	\$81,863	\$420
Revenues over/under Expenditures:	\$12,374	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	145.75%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$143,245	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$612	\$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:	\$23,382	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$126,516	\$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:	\$258,000	\$554,073	\$33,399
Per Capita Debt:	\$1,103	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$413,879	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$1,769	\$124,305	\$1,284
Revenues During FY 22:	\$76,189	\$345,491	\$112,306
Expenditures During FY 22:	\$93,746	\$319,535	\$116,797
Per Capita Revenues:	\$326	\$19,154	\$321
Per Capita Expenses:	\$401	\$17,518	\$320
Operating Income (loss):	(\$17,557)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	422.76%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$396,322	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$1,694	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Oakland City		
Unit Code:	015/035/30	County:	Coles
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,328,350		
Equalized Assessed Valuation:	\$8,586,652		
Population:	739		
Employees:			
Full Time:	5		
Part Time:	4		
Salaries Paid:	\$335,862		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$819,061	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$1,108	\$52,950	\$839
Revenues During FY 22:	\$515,533	\$563,644	\$213,143
Expenditures During FY 22:	\$578,584	\$457,110	\$153,944
Per Capita Revenues:	\$698	\$103,095	\$569
Per Capita Expenditures:	\$783	\$81,863	\$420
Revenues over/under Expenditures:	(\$63,051)	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	151.43%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$876,171	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,186	\$66,251	\$1,001

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$329,565	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$565,827	\$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:	\$123,299	\$554,073	\$33,399
Per Capita Debt:	\$167	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$760,781	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$1,029	\$124,305	\$1,284
Revenues During FY 22:	\$407,317	\$345,491	\$112,306
Expenditures During FY 22:	\$469,854	\$319,535	\$116,797
Per Capita Revenues:	\$551	\$19,154	\$321
Per Capita Expenses:	\$636	\$17,518	\$320
Operating Income (loss):	(\$62,537)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	148.61%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$698,244	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$945	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Oakwood Village
Unit Code:	092/070/32
County:	Vermilion
Fiscal Year End:	4/30/2022
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$2,279,750
Equalized Assessed Valuation:	\$11,922,512
Population:	1,325
Employees:	
Full Time:	7
Part Time:	50
Salaries Paid:	\$509,691

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$3,549,984	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$2,679	\$1,022	\$737
Revenues During FY 22:	\$2,261,408	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$1,567,077	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$1,707	\$1,174	\$952
Per Capita Expenditures:	\$1,183	\$967	\$782
Revenues over/under Expenditures:	\$694,331	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	270.84%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$4,244,315	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$3,203	\$1,237	\$917

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$867,625	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$3,446,159	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$0	\$14,039,311	\$2,989,000
Per Capita Debt:	\$0	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

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

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Oakwood Hills Village		
Unit Code:	063/090/32	County:	Mchenry
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,306,206		
Equalized Assessed Valuation:	\$62,429,448		
Population:	2,076		
Employees:			
Full Time:		10	
Part Time:		10	
Salaries Paid:	\$354,894		

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$773,324	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$373	\$1,022	\$737
Revenues During FY 22:	\$1,443,486	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$1,154,419	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$695	\$1,174	\$952
Per Capita Expenditures:	\$556	\$967	\$782
Revenues over/under Expenditures:	\$289,067	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	92.03%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$1,062,391	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$512	\$1,237	\$917

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$344,078	\$17,366	\$0
Total Unreserved Funds:	\$718,313	\$13,093	\$0

Net Assets

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

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$62,968	\$14,039,311	\$2,989,000
Per Capita Debt:	\$30	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

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

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Oblong Village		
Unit Code:	017/020/32	County:	Crawford
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,629,295		
Equalized Assessed Valuation:	\$15,673,348		
Population:	1,421		
Employees:			
Full Time:	9		
Part Time:	9		
Salaries Paid:	\$402,231		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$1,630,084	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$1,147	\$1,022	\$737
Revenues During FY 22:	\$1,063,235	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$718,137	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$748	\$1,174	\$952
Per Capita Expenditures:	\$505	\$967	\$782
Revenues over/under Expenditures:	\$345,098	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	275.04%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$1,975,182	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$1,390	\$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:	\$1,173,627	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$801,555	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$241,844	\$14,039,311	\$2,989,000
Per Capita Debt:	\$170	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$2,086,391	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$1,468	\$1,999	\$1,575
Revenues During FY 22:	\$693,326	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$677,733	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$488	\$648	\$456
Per Capita Expenses:	\$477	\$544	\$399
Operating Income (loss):	\$15,593	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	310.15%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$2,101,984	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$1,479	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Oconee Village		
Unit Code:	086/030/32	County:	Shelby
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash		
Appropriation or Budget:	\$1,465,000		
Equalized Assessed Valuation:	\$1,416,668		
Population:	145		
Employees:			
Full Time:			
Part Time:	14		
Salaries Paid:	\$2,274		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$293,662	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$2,025	\$52,950	\$839
Revenues During FY 22:	\$122,087	\$563,644	\$213,143
Expenditures During FY 22:	\$155,417	\$457,110	\$153,944
Per Capita Revenues:	\$842	\$103,095	\$569
Per Capita Expenditures:	\$1,072	\$81,863	\$420
Revenues over/under Expenditures:	(\$33,330)	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	167.51%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$260,332	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,795	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,011	\$0
Total Unreserved Funds:	\$291,680	\$42,817	\$0

Net Assets

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

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$0	\$554,073	\$33,399
Per Capita Debt:	\$0	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

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

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Odell Village		
Unit Code:	053/060/32	County:	Livingston
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,969,575		
Equalized Assessed Valuation:	\$12,008,649		
Population:	1,003		
Employees:			
Full Time:	3		
Part Time:	6		
Salaries Paid:	\$192,438		

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$752,630	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$750	\$1,022	\$737
Revenues During FY 22:	\$696,842	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$561,546	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$695	\$1,174	\$952
Per Capita Expenditures:	\$560	\$967	\$782
Revenues over/under Expenditures:	\$135,296	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	158.12%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$887,926	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$885	\$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:	\$74,942	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$812,985	(\$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:	\$157,185	\$14,039,311	\$2,989,000
Per Capita Debt:	\$157	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$1,123,108	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$1,120	\$1,999	\$1,575
Revenues During FY 22:	\$270,621	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$359,804	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$270	\$648	\$456
Per Capita Expenses:	\$359	\$544	\$399
Operating Income (loss):	(\$89,183)	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	287.36%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$1,033,925	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$1,031	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	O'Fallon City		
Unit Code:	088/110/30	County:	St. Clair
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$92,351,562		
Equalized Assessed Valuation:	\$781,855,505		
Population:	32,289		
Employees:			
Full Time:	196		
Part Time:	250		
Salaries Paid:	\$16,611,212		

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$39,559,655	\$34,972,404	\$30,239,443
Per Capita Beginning Fund Balance:	\$1,225	\$748	\$712
Revenues During FY 22:	\$44,562,809	\$72,859,655	\$58,178,402
Expenditures During FY 22:	\$29,879,427	\$61,478,579	\$47,866,110
Per Capita Revenues:	\$1,380	\$1,441	\$1,484
Per Capita Expenditures:	\$925	\$1,214	\$1,238
Revenues over/under Expenditures:	\$14,683,382	\$11,381,080	\$9,077,164
Ratio of Fund Balance to Expenditures:	164.01%	81.39%	73.81%
Ending Fund Balance for FY 22:	\$49,005,159	\$43,663,747	\$34,356,837
Per Capita Ending Fund Balance:	\$1,518	\$904	\$915

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$28,180,347	\$19,660,916	\$12,691,601
Total Unrestricted Net Assets:	\$29,554,398	(\$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:	\$46,855,762	\$139,572,276	\$79,067,655
Per Capita Debt:	\$1,451	\$2,651	\$2,043
General Obligation Debt over EAV:	5.38%	20.99%	2.70%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$69,058,216	\$76,751,554	\$56,969,508
Per Capita Beginning Retained Earnings	\$2,139	\$1,532	\$1,230
Revenues During FY 22:	\$21,882,695	\$25,359,482	\$17,601,369
Expenditures During FY 22:	\$16,830,539	\$21,600,430	\$14,367,115
Per Capita Revenues:	\$678	\$495	\$394
Per Capita Expenses:	\$521	\$419	\$333
Operating Income (loss):	\$5,052,156	\$3,759,052	\$2,712,239
Ratio of Retained Earnings to Expenses:	439.87%	453.32%	429.72%
Ending Retained Earnings for FY 22:	\$74,032,118	\$80,939,609	\$57,687,802
Per Capita Ending Retained Earnings:	\$2,293	\$1,622	\$1,323

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Ogden Village
Unit Code:	010/065/32
County:	Champaign
Fiscal Year End:	4/30/2022
Accounting Method:	Cash With Assets
Appropriation or Budget:	\$2,773,100
Equalized Assessed Valuation:	\$13,073,790
Population:	721
Employees:	
Full Time:	1
Part Time:	22
Salaries Paid:	\$134,596

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$950,223	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$1,318	\$52,950	\$839
Revenues During FY 22:	\$613,856	\$563,644	\$213,143
Expenditures During FY 22:	\$682,599	\$457,110	\$153,944
Per Capita Revenues:	\$851	\$103,095	\$569
Per Capita Expenditures:	\$947	\$81,863	\$420
Revenues over/under Expenditures:	(\$68,743)	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	118.63%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$809,780	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,123	\$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:	\$201,366	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$345,628	\$167,739	\$177,205

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$262,786	\$554,073	\$33,399
Per Capita Debt:	\$364	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$395,060	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$548	\$124,305	\$1,284
Revenues During FY 22:	\$170,047	\$345,491	\$112,306
Expenditures During FY 22:	\$126,118	\$319,535	\$116,797
Per Capita Revenues:	\$236	\$19,154	\$321
Per Capita Expenses:	\$175	\$17,518	\$320
Operating Income (loss):	\$43,929	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	404.93%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$510,689	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$708	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Oglesby City		
Unit Code:	050/075/30	County:	Lasalle
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$18,317,600		
Equalized Assessed Valuation:	\$42,531,005		
Population:	3,652		
Employees:			
Full Time:	29		
Part Time:	90		
Salaries Paid:	\$2,127,875		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$1,538,594	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$421	\$1,022	\$737
Revenues During FY 22:	\$6,358,881	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$5,193,105	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$1,741	\$1,174	\$952
Per Capita Expenditures:	\$1,422	\$967	\$782
Revenues over/under Expenditures:	\$1,165,776	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	50.37%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$2,615,752	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$716	\$1,237	\$917

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$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:	\$2,243,635	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	(\$4,911,500)	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$1,847,121	\$14,039,311	\$2,989,000
Per Capita Debt:	\$506	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$9,064,989	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$2,482	\$1,999	\$1,575
Revenues During FY 22:	\$8,856,248	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$5,937,865	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$2,425	\$648	\$456
Per Capita Expenses:	\$1,626	\$544	\$399
Operating Income (loss):	\$2,918,383	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	190.26%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$11,297,372	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$3,093	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Ohio Village		
Unit Code:	006/085/32	County:	Bureau
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$979,424		
Equalized Assessed Valuation:	\$2,717,380		
Population:	509		
Employees:			
	Full Time:	1	
	Part Time:	10	
	Salaries Paid:	\$58,358	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$273,803	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$538	\$52,950	\$839
Revenues During FY 22:	\$403,238	\$563,644	\$213,143
Expenditures During FY 22:	\$227,974	\$457,110	\$153,944
Per Capita Revenues:	\$792	\$103,095	\$569
Per Capita Expenditures:	\$448	\$81,863	\$420
Revenues over/under Expenditures:	\$175,264	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	174.17%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$397,067	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$780	\$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:	\$238,985	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$152,868	\$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:	\$541,775	\$554,073	\$33,399
Per Capita Debt:	\$1,064	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$973,285	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$1,912	\$124,305	\$1,284
Revenues During FY 22:	\$194,927	\$345,491	\$112,306
Expenditures During FY 22:	\$195,638	\$319,535	\$116,797
Per Capita Revenues:	\$383	\$19,154	\$321
Per Capita Expenses:	\$384	\$17,518	\$320
Operating Income (loss):	(\$711)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	523.71%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$1,024,574	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$2,013	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Ohlman Village		
Unit Code:	068/065/32	County:	Montgomery
Fiscal Year End:	5/31/2022		
Accounting Method:	Cash		
Appropriation or Budget:	\$69,145		
Equalized Assessed Valuation:	\$1,022,578		
Population:	128		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$5,170		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$105,074	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$821	\$52,950	\$839
Revenues During FY 22:	\$71,078	\$563,644	\$213,143
Expenditures During FY 22:	\$31,187	\$457,110	\$153,944
Per Capita Revenues:	\$555	\$103,095	\$569
Per Capita Expenditures:	\$244	\$81,863	\$420
Revenues over/under Expenditures:	\$39,891	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	458.96%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$143,135	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,118	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$27,942	\$10,011	\$0
Total Unreserved Funds:	\$115,193	\$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:	\$174,000	\$554,073	\$33,399
Per Capita Debt:	\$1,359	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$28,264	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$221	\$124,305	\$1,284
Revenues During FY 22:	\$39,782	\$345,491	\$112,306
Expenditures During FY 22:	\$33,930	\$319,535	\$116,797
Per Capita Revenues:	\$311	\$19,154	\$321
Per Capita Expenses:	\$265	\$17,518	\$320
Operating Income (loss):	\$5,852	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	85.27%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$28,933	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$226	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Okawville Village		
Unit Code:	095/045/32	County:	Washington
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,634,032		
Equalized Assessed Valuation:	\$23,767,037		
Population:	1,369		
Employees:			
Full Time:	8		
Part Time:	24		
Salaries Paid:	\$412,776		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$732,334	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$535	\$1,022	\$737
Revenues During FY 22:	\$1,100,145	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$956,725	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$804	\$1,174	\$952
Per Capita Expenditures:	\$699	\$967	\$782
Revenues over/under Expenditures:	\$143,420	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	91.54%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$875,754	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$640	\$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:	\$359,216	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$516,538	(\$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:	\$89,063	\$14,039,311	\$2,989,000
Per Capita Debt:	\$65	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$1,405,482	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$1,027	\$1,999	\$1,575
Revenues During FY 22:	\$837,669	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$772,700	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$612	\$648	\$456
Per Capita Expenses:	\$564	\$544	\$399
Operating Income (loss):	\$64,969	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	190.30%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$1,470,451	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$1,074	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Old Mill Creek Village		
Unit Code:	049/145/32	County:	Lake
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash		
Appropriation or Budget:	\$115,405		
Equalized Assessed Valuation:	\$8,853,453		
Population:	120		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$409,550	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$3,413	\$52,950	\$839
Revenues During FY 22:	\$132,592	\$563,644	\$213,143
Expenditures During FY 22:	\$116,275	\$457,110	\$153,944
Per Capita Revenues:	\$1,105	\$103,095	\$569
Per Capita Expenditures:	\$969	\$81,863	\$420
Revenues over/under Expenditures:	\$16,317	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	366.26%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$425,867	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$3,549	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$153,240	\$10,011	\$0
Total Unreserved Funds:	\$272,628	\$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:	\$317,996	\$554,073	\$33,399
Per Capita Debt:	\$2,650	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

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

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Old Ripley Village		
Unit Code:	003/020/32	County:	Bond
Fiscal Year End:	6/30/2022		
Accounting Method:	Cash		
Appropriation or Budget:	\$25,200		
Equalized Assessed Valuation:	\$509,710		
Population:	108		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$219,677	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$2,034	\$52,950	\$839
Revenues During FY 22:	\$48,326	\$563,644	\$213,143
Expenditures During FY 22:	\$22,553	\$457,110	\$153,944
Per Capita Revenues:	\$447	\$103,095	\$569
Per Capita Expenditures:	\$209	\$81,863	\$420
Revenues over/under Expenditures:	\$25,773	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	1,088.33%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$245,450	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$2,273	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,011	\$0
Total Unreserved Funds:	\$245,449	\$42,817	\$0

Net Assets

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

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$0	\$554,073	\$33,399
Per Capita Debt:	\$0	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

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

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Olmsted Village
Unit Code:	077/035/32
County:	Pulaski
Fiscal Year End:	6/30/2022
Accounting Method:	Cash With Assets
Appropriation or Budget:	\$516,100
Equalized Assessed Valuation:	\$1,288,820
Population:	286
Employees:	
Full Time:	2
Part Time:	3
Salaries Paid:	\$112,484

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$120,256	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$420	\$52,950	\$839
Revenues During FY 22:	\$342,497	\$563,644	\$213,143
Expenditures During FY 22:	\$306,943	\$457,110	\$153,944
Per Capita Revenues:	\$1,198	\$103,095	\$569
Per Capita Expenditures:	\$1,073	\$81,863	\$420
Revenues over/under Expenditures:	\$35,554	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	46.70%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$143,351	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$501	\$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:	\$29,950	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$113,401	\$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:	\$421,976	\$554,073	\$33,399
Per Capita Debt:	\$1,475	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$2,278,683	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$7,967	\$124,305	\$1,284
Revenues During FY 22:	\$147,962	\$345,491	\$112,306
Expenditures During FY 22:	\$291,014	\$319,535	\$116,797
Per Capita Revenues:	\$517	\$19,154	\$321
Per Capita Expenses:	\$1,018	\$17,518	\$320
Operating Income (loss):	(\$143,052)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	738.14%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$2,148,090	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$7,511	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Olney City		
Unit Code:	080/025/30	County:	Richland
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$15,679,447		
Equalized Assessed Valuation:	\$109,799,696		
Population:	8,701		
Employees:			
Full Time:	55		
Part Time:	71		
Salaries Paid:	\$3,560,394		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$8,507,886	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$978	\$1,022	\$737
Revenues During FY 22:	\$8,950,113	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$7,191,648	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$1,029	\$1,174	\$952
Per Capita Expenditures:	\$827	\$967	\$782
Revenues over/under Expenditures:	\$1,758,465	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	142.91%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$10,277,423	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$1,181	\$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:	\$3,201,231	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$7,076,192	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$1,143,155	\$14,039,311	\$2,989,000
Per Capita Debt:	\$131	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$15,124,390	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$1,738	\$1,999	\$1,575
Revenues During FY 22:	\$3,974,000	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$2,706,475	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$457	\$648	\$456
Per Capita Expenses:	\$311	\$544	\$399
Operating Income (loss):	\$1,267,525	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	605.66%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$16,391,915	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$1,884	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Olympia Fields Village		
Unit Code:	016/420/32	County:	Cook
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$16,236,802		
Equalized Assessed Valuation:	\$149,767,109		
Population:	4,718		
Employees:			
Full Time:		42	
Part Time:		4	
Salaries Paid:		\$3,508,159	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$7,896,054	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$1,674	\$1,022	\$737
Revenues During FY 22:	\$9,566,706	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$7,765,713	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$2,028	\$1,174	\$952
Per Capita Expenditures:	\$1,646	\$967	\$782
Revenues over/under Expenditures:	\$1,800,993	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	119.66%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$9,292,574	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$1,970	\$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:	\$3,911,363	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	(\$20,522,162)	(\$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:	\$34,681,723	\$14,039,311	\$2,989,000
Per Capita Debt:	\$7,351	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$8,384,756	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$1,777	\$1,999	\$1,575
Revenues During FY 22:	\$4,278,398	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$3,660,276	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$907	\$648	\$456
Per Capita Expenses:	\$776	\$544	\$399
Operating Income (loss):	\$618,122	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	245.96%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$9,002,878	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$1,908	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Omaha Village		
Unit Code:	030/030/32	County:	Gallatin
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$924,525		
Equalized Assessed Valuation:	\$1,233,898		
Population:	209		
Employees:			
Full Time:	2		
Part Time:	1		
Salaries Paid:	\$61,446		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$606,975	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$2,904	\$52,950	\$839
Revenues During FY 22:	\$159,461	\$563,644	\$213,143
Expenditures During FY 22:	\$106,660	\$457,110	\$153,944
Per Capita Revenues:	\$763	\$103,095	\$569
Per Capita Expenditures:	\$510	\$81,863	\$420
Revenues over/under Expenditures:	\$52,801	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	615.54%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$656,534	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$3,141	\$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:	\$320,521	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$254,574	\$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:	\$658,000	\$554,073	\$33,399
Per Capita Debt:	\$3,148	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$1,462,162	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$6,996	\$124,305	\$1,284
Revenues During FY 22:	\$118,946	\$345,491	\$112,306
Expenditures During FY 22:	\$162,755	\$319,535	\$116,797
Per Capita Revenues:	\$569	\$19,154	\$321
Per Capita Expenses:	\$779	\$17,518	\$320
Operating Income (loss):	(\$43,809)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	869.31%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$1,414,846	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$6,770	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Onarga Village
Unit Code:	038/085/32
County:	Iroquois
Fiscal Year End:	4/30/2022
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$1,455,400
Equalized Assessed Valuation:	\$9,244,580
Population:	1,438
Employees:	
Full Time:	4
Part Time:	33
Salaries Paid:	\$326,707

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$114,754	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$80	\$1,022	\$737
Revenues During FY 22:	\$1,071,604	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$864,039	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$745	\$1,174	\$952
Per Capita Expenditures:	\$601	\$967	\$782
Revenues over/under Expenditures:	\$207,565	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	37.30%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$322,319	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$224	\$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:	\$63,586	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$258,733	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$1,980,143	\$14,039,311	\$2,989,000
Per Capita Debt:	\$1,377	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$6,204,184	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$4,314	\$1,999	\$1,575
Revenues During FY 22:	\$491,614	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$494,729	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$342	\$648	\$456
Per Capita Expenses:	\$344	\$544	\$399
Operating Income (loss):	(\$3,115)	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	1,253.43%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$6,201,069	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$4,312	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Oreana Village		
Unit Code:	055/055/32	County:	Macon
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$887,960		
Equalized Assessed Valuation:	\$10,076,974		
Population:	892		
Employees:			
Full Time:	1		
Part Time:	19		
Salaries Paid:	\$123,008		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$419,592	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$470	\$52,950	\$839
Revenues During FY 22:	\$527,254	\$563,644	\$213,143
Expenditures During FY 22:	\$390,055	\$457,110	\$153,944
Per Capita Revenues:	\$591	\$103,095	\$569
Per Capita Expenditures:	\$437	\$81,863	\$420
Revenues over/under Expenditures:	\$137,199	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	166.85%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$650,801	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$730	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$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:	\$291,414	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$304,387	\$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:	\$3,856,283	\$554,073	\$33,399
Per Capita Debt:	\$4,323	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$1,087,198	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$1,219	\$124,305	\$1,284
Revenues During FY 22:	\$824,263	\$345,491	\$112,306
Expenditures During FY 22:	\$315,709	\$319,535	\$116,797
Per Capita Revenues:	\$924	\$19,154	\$321
Per Capita Expenses:	\$354	\$17,518	\$320
Operating Income (loss):	\$508,554	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	505.45%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$1,595,752	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$1,789	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Oregon City		
Unit Code:	071/045/30	County:	Ogle
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$17,647,400		
Equalized Assessed Valuation:	\$49,750,960		
Population:	3,604		
Employees:			
Full Time:	26		
Part Time:	5		
Salaries Paid:	\$1,465,808		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$4,496,347	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$1,248	\$1,022	\$737
Revenues During FY 22:	\$4,286,364	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$4,013,435	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$1,189	\$1,174	\$952
Per Capita Expenditures:	\$1,114	\$967	\$782
Revenues over/under Expenditures:	\$272,929	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	123.32%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$4,949,283	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$1,373	\$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:	\$3,237,472	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$1,311,290	(\$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:	\$9,348,119	\$14,039,311	\$2,989,000
Per Capita Debt:	\$2,594	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$7,726,751	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$2,144	\$1,999	\$1,575
Revenues During FY 22:	\$2,098,685	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$1,095,046	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$582	\$648	\$456
Per Capita Expenses:	\$304	\$544	\$399
Operating Income (loss):	\$1,003,639	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	797.26%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$8,730,390	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$2,422	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Orient City		
Unit Code:	028/040/30	County:	Franklin
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$290,000		
Equalized Assessed Valuation:	\$1,194,125		
Population:	327		
Employees:			
Full Time:			
Part Time:	11		
Salaries Paid:	\$53,434		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$62,785	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$192	\$52,950	\$839
Revenues During FY 22:	\$193,251	\$563,644	\$213,143
Expenditures During FY 22:	\$122,811	\$457,110	\$153,944
Per Capita Revenues:	\$591	\$103,095	\$569
Per Capita Expenditures:	\$376	\$81,863	\$420
Revenues over/under Expenditures:	\$70,440	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	122.65%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$150,625	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$461	\$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:	\$76,702	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$73,923	\$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:	\$5,230	\$554,073	\$33,399
Per Capita Debt:	\$16	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$442,526	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$1,353	\$124,305	\$1,284
Revenues During FY 22:	\$154,236	\$345,491	\$112,306
Expenditures During FY 22:	\$163,956	\$319,535	\$116,797
Per Capita Revenues:	\$472	\$19,154	\$321
Per Capita Expenses:	\$501	\$17,518	\$320
Operating Income (loss):	(\$9,720)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	253.36%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$415,406	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$1,270	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Orion Village
Unit Code:	037/075/32
County:	Henry
Fiscal Year End:	4/30/2022
Accounting Method:	Cash With Assets
Appropriation or Budget:	\$7,209,500
Equalized Assessed Valuation:	\$31,905,282
Population:	1,754
Employees:	
Full Time:	5
Part Time:	21
Salaries Paid:	\$343,653

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$1,473,689	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$840	\$1,022	\$737
Revenues During FY 22:	\$1,322,603	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$1,659,316	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$754	\$1,174	\$952
Per Capita Expenditures:	\$946	\$967	\$782
Revenues over/under Expenditures:	(\$336,713)	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	86.01%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$1,427,156	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$814	\$1,237	\$917

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$402,911	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$1,024,245	(\$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:	\$488,443	\$14,039,311	\$2,989,000
Per Capita Debt:	\$278	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$4,700,625	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$2,680	\$1,999	\$1,575
Revenues During FY 22:	\$672,876	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$621,525	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$384	\$648	\$456
Per Capita Expenses:	\$354	\$544	\$399
Operating Income (loss):	\$51,351	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	773.83%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$4,809,551	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$2,742	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Orland Hills Village		
Unit Code:	016/590/32	County:	Cook
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$9,614,788		
Equalized Assessed Valuation:	\$160,846,398		
Population:	7,149		
Employees:			
Full Time:	20		
Part Time:	53		
Salaries Paid:	\$2,689,495		

Blended Component Units
Number Submitted = 1
Police Pension Fund

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$1,512,099	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$212	\$1,022	\$737
Revenues During FY 22:	\$8,551,717	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$6,763,840	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$1,196	\$1,174	\$952
Per Capita Expenditures:	\$946	\$967	\$782
Revenues over/under Expenditures:	\$1,787,877	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	48.79%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$3,299,976	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$462	\$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:	\$7,585,541	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	(\$16,543,310)	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$8,166,533	\$14,039,311	\$2,989,000
Per Capita Debt:	\$1,142	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

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

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Oswego Village		
Unit Code:	047/025/32	County:	Kendall
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$69,036,926		
Equalized Assessed Valuation:	\$1,054,404,920		
Population:	35,316		
Employees:			
Full Time:	116		
Part Time:	15		
Salaries Paid:	\$10,697,304		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$11,843,774	\$34,972,404	\$30,239,443
Per Capita Beginning Fund Balance:	\$335	\$748	\$712
Revenues During FY 22:	\$28,032,233	\$72,859,655	\$58,178,402
Expenditures During FY 22:	\$22,110,384	\$61,478,579	\$47,866,110
Per Capita Revenues:	\$794	\$1,441	\$1,484
Per Capita Expenditures:	\$626	\$1,214	\$1,238
Revenues over/under Expenditures:	\$5,921,849	\$11,381,080	\$9,077,164
Ratio of Fund Balance to Expenditures:	73.92%	81.39%	73.81%
Ending Fund Balance for FY 22:	\$16,344,384	\$43,663,747	\$34,356,837
Per Capita Ending Fund Balance:	\$463	\$904	\$915

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,708,065	\$19,660,916	\$12,691,601
Total Unrestricted Net Assets:	\$9,562,303	(\$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:	\$58,601,052	\$139,572,276	\$79,067,655
Per Capita Debt:	\$1,659	\$2,651	\$2,043
General Obligation Debt over EAV:	4.75%	20.99%	2.70%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$61,418,704	\$76,751,554	\$56,969,508
Per Capita Beginning Retained Earnings	\$1,739	\$1,532	\$1,230
Revenues During FY 22:	\$11,589,033	\$25,359,482	\$17,601,369
Expenditures During FY 22:	\$8,759,522	\$21,600,430	\$14,367,115
Per Capita Revenues:	\$328	\$495	\$394
Per Capita Expenses:	\$248	\$419	\$333
Operating Income (loss):	\$2,829,511	\$3,759,052	\$2,712,239
Ratio of Retained Earnings to Expenses:	735.53%	453.32%	429.72%
Ending Retained Earnings for FY 22:	\$64,429,297	\$80,939,609	\$57,687,802
Per Capita Ending Retained Earnings:	\$1,824	\$1,622	\$1,323

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Ottawa City		
Unit Code:	050/080/30	County:	Lasalle
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$59,951,582		
Equalized Assessed Valuation:	\$324,857,162		
Population:	18,218		
Employees:			
Full Time:	138		
Part Time:	214		
Salaries Paid:	\$11,882,081		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$9,533,997	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$523	\$1,022	\$737
Revenues During FY 22:	\$36,443,067	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$37,060,911	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$2,000	\$1,174	\$952
Per Capita Expenditures:	\$2,034	\$967	\$782
Revenues over/under Expenditures:	(\$617,844)	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	36.49%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$13,524,814	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$742	\$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:	\$12,942,141	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	(\$84,987,489)	(\$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:	\$27,543,164	\$14,039,311	\$2,989,000
Per Capita Debt:	\$1,512	\$1,822	\$849
General Obligation Debt over EAV:	5.50%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$32,767,695	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$1,799	\$1,999	\$1,575
Revenues During FY 22:	\$8,547,213	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$7,282,425	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$469	\$648	\$456
Per Capita Expenses:	\$400	\$544	\$399
Operating Income (loss):	\$1,264,788	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	467.32%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$34,032,483	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$1,868	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Otterville Town		
Unit Code:	042/035/31	County:	Jersey
Fiscal Year End:	12/31/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$21,982		
Equalized Assessed Valuation:	\$535,031		
Population:	87		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$118,975	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$1,368	\$52,950	\$839
Revenues During FY 22:	\$43,181	\$563,644	\$213,143
Expenditures During FY 22:	\$21,982	\$457,110	\$153,944
Per Capita Revenues:	\$496	\$103,095	\$569
Per Capita Expenditures:	\$253	\$81,863	\$420
Revenues over/under Expenditures:	\$21,199	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	637.68%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$140,174	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,611	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$20,791	\$10,011	\$0
Total Unreserved Funds:	\$130,114	\$42,817	\$0

Net Assets

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

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$0	\$554,073	\$33,399
Per Capita Debt:	\$0	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

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

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Owaneco Village		
Unit Code:	011/045/32	County:	Christian
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$86,000		
Equalized Assessed Valuation:	\$2,001,899		
Population:	260		
Employees:			
Full Time:			
Part Time:	8		
Salaries Paid:	\$13,875		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$146,842	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$565	\$52,950	\$839
Revenues During FY 22:	\$105,151	\$563,644	\$213,143
Expenditures During FY 22:	\$65,271	\$457,110	\$153,944
Per Capita Revenues:	\$404	\$103,095	\$569
Per Capita Expenditures:	\$251	\$81,863	\$420
Revenues over/under Expenditures:	\$39,880	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	385.60%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$251,687	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$968	\$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:	\$44,559	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$207,128	\$167,739	\$177,205

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$0	\$554,073	\$33,399
Per Capita Debt:	\$0	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$117,428	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$452	\$124,305	\$1,284
Revenues During FY 22:	(\$52,458)	\$345,491	\$112,306
Expenditures During FY 22:	\$5	\$319,535	\$116,797
Per Capita Revenues:	(\$202)	\$19,154	\$321
Per Capita Expenses:	\$0	\$17,518	\$320
Operating Income (loss):	(\$52,463)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	0.00%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$0	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$0	\$126,224	\$1,312