

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:	Palatine Village		
Unit Code:	016/430/32	County:	Cook
Fiscal Year End:	12/31/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$137,058,075		
Equalized Assessed Valuation:	\$1,895,627,274		
Population:	67,908		
Employees:			
Full Time:	328		
Part Time:	55		
Salaries Paid:	\$35,774,045		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$59,879,363	\$34,972,404	\$30,239,443
Per Capita Beginning Fund Balance:	\$882	\$748	\$712
Revenues During FY 22:	\$93,954,593	\$72,859,655	\$58,178,402
Expenditures During FY 22:	\$83,824,211	\$61,478,579	\$47,866,110
Per Capita Revenues:	\$1,384	\$1,441	\$1,484
Per Capita Expenditures:	\$1,234	\$1,214	\$1,238
Revenues over/under Expenditures:	\$10,130,382	\$11,381,080	\$9,077,164
Ratio of Fund Balance to Expenditures:	81.41%	81.39%	73.81%
Ending Fund Balance for FY 22:	\$68,240,265	\$43,663,747	\$34,356,837
Per Capita Ending Fund Balance:	\$1,005	\$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:	\$24,171,058	\$19,660,916	\$12,691,601
Total Unrestricted Net Assets:	(\$54,401,883)	(\$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:	\$182,948,267	\$139,572,276	\$79,067,655
Per Capita Debt:	\$2,694	\$2,651	\$2,043
General Obligation Debt over EAV:	1.68%	20.99%	2.70%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$73,866,956	\$76,751,554	\$56,969,508
Per Capita Beginning Retained Earnings	\$1,088	\$1,532	\$1,230
Revenues During FY 22:	\$22,459,344	\$25,359,482	\$17,601,369
Expenditures During FY 22:	\$17,048,562	\$21,600,430	\$14,367,115
Per Capita Revenues:	\$331	\$495	\$394
Per Capita Expenses:	\$251	\$419	\$333
Operating Income (loss):	\$5,410,782	\$3,759,052	\$2,712,239
Ratio of Retained Earnings to Expenses:	460.92%	453.32%	429.72%
Ending Retained Earnings for FY 22:	\$78,581,018	\$80,939,609	\$57,687,802
Per Capita Ending Retained Earnings:	\$1,157	\$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:	Palestine Village		
Unit Code:	017/025/32	County:	Crawford
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$849,100		
Equalized Assessed Valuation:	\$9,041,426		
Population:	1,219		
Employees:			
Full Time:	8		
Part Time:	6		
Salaries Paid:	\$304,957		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$376,517	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$309	\$1,022	\$737
Revenues During FY 22:	\$786,490	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$651,247	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$645	\$1,174	\$952
Per Capita Expenditures:	\$534	\$967	\$782
Revenues over/under Expenditures:	\$135,243	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	78.58%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$511,760	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$420	\$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:	\$406,508	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$105,252	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$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:	\$354,408	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$291	\$1,999	\$1,575
Revenues During FY 22:	\$130,132	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$183,420	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$107	\$648	\$456
Per Capita Expenses:	\$150	\$544	\$399
Operating Income (loss):	(\$53,288)	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	164.17%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$301,120	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$247	\$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:	Palmer Village		
Unit Code:	011/050/32	County:	Christian
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$480,575		
Equalized Assessed Valuation:	\$2,063,645		
Population:	248		
Employees:			
Full Time:			
Part Time:	12		
Salaries Paid:	\$36,879		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$271,996	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$1,097	\$52,950	\$839
Revenues During FY 22:	\$100,744	\$563,644	\$213,143
Expenditures During FY 22:	\$54,711	\$457,110	\$153,944
Per Capita Revenues:	\$406	\$103,095	\$569
Per Capita Expenditures:	\$221	\$81,863	\$420
Revenues over/under Expenditures:	\$46,033	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	581.29%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$318,029	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,282	\$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:	\$54,119	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$263,910	\$167,739	\$177,205

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$319,455	\$554,073	\$33,399
Per Capita Debt:	\$1,288	\$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:	\$533,201	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$2,150	\$124,305	\$1,284
Revenues During FY 22:	\$161,794	\$345,491	\$112,306
Expenditures During FY 22:	\$57,860	\$319,535	\$116,797
Per Capita Revenues:	\$652	\$19,154	\$321
Per Capita Expenses:	\$233	\$17,518	\$320
Operating Income (loss):	\$103,934	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	1,101.17%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$637,135	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$2,569	\$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:	Palmyra Village		
Unit Code:	056/090/32	County:	Macoupin
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$890,782		
Equalized Assessed Valuation:	\$5,386,773		
Population:	750		
Employees:			
Full Time:	1		
Part Time:	13		
Salaries Paid:	\$235,024		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$1,361,514	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$1,815	\$52,950	\$839
Revenues During FY 22:	\$572,623	\$563,644	\$213,143
Expenditures During FY 22:	\$315,454	\$457,110	\$153,944
Per Capita Revenues:	\$763	\$103,095	\$569
Per Capita Expenditures:	\$421	\$81,863	\$420
Revenues over/under Expenditures:	\$257,169	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	505.42%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$1,594,378	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$2,126	\$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:	\$543,034	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$1,051,344	\$167,739	\$177,205

FISCAL YEAR 2022



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ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$698,000	\$554,073	\$33,399
Per Capita Debt:	\$931	\$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:	\$1,860,077	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$2,480	\$124,305	\$1,284
Revenues During FY 22:	\$375,976	\$345,491	\$112,306
Expenditures During FY 22:	\$523,972	\$319,535	\$116,797
Per Capita Revenues:	\$501	\$19,154	\$321
Per Capita Expenses:	\$699	\$17,518	\$320
Operating Income (loss):	(\$147,996)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	331.39%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$1,736,386	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$2,315	\$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:	Palos Heights City		
Unit Code:	016/435/30	County:	Cook
Fiscal Year End:	12/31/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$35,804,899		
Equalized Assessed Valuation:	\$429,038,721		
Population:	12,068		
Employees:			
Full Time:	71		
Part Time:	286		
Salaries Paid:	\$7,328,097		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$8,287,475	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$687	\$1,022	\$737
Revenues During FY 22:	\$18,045,776	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$14,945,587	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$1,495	\$1,174	\$952
Per Capita Expenditures:	\$1,238	\$967	\$782
Revenues over/under Expenditures:	\$3,100,189	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	60.10%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$8,982,471	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$744	\$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:	\$3,915,321	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	(\$13,244,254)	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$36,392,889	\$14,039,311	\$2,989,000
Per Capita Debt:	\$3,016	\$1,822	\$849
General Obligation Debt over EAV:	1.04%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$14,251,705	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$1,181	\$1,999	\$1,575
Revenues During FY 22:	\$7,521,987	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$6,790,134	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$623	\$648	\$456
Per Capita Expenses:	\$563	\$544	\$399
Operating Income (loss):	\$731,853	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	220.67%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$14,983,558	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$1,242	\$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:	Palos Hills City		
Unit Code:	016/440/30	County:	Cook
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$16,048,458		
Equalized Assessed Valuation:	\$394,449,781		
Population:	18,177		
Employees:			
Full Time:	71		
Part Time:	78		
Salaries Paid:	\$7,064,490		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$5,647,794	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$311	\$1,022	\$737
Revenues During FY 22:	\$13,569,522	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$12,105,022	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$747	\$1,174	\$952
Per Capita Expenditures:	\$666	\$967	\$782
Revenues over/under Expenditures:	\$1,464,500	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	42.61%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$5,157,659	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$284	\$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:	\$1,840,280	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	(\$21,366,815)	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$39,762,708	\$14,039,311	\$2,989,000
Per Capita Debt:	\$2,188	\$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:	\$7,403,612	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$407	\$1,999	\$1,575
Revenues During FY 22:	\$6,970,285	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$6,016,456	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$383	\$648	\$456
Per Capita Expenses:	\$331	\$544	\$399
Operating Income (loss):	\$953,829	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	173.83%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$10,458,351	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$575	\$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:	Palos Park Village		
Unit Code:	016/445/32	County:	Cook
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$10,085,648		
Equalized Assessed Valuation:	\$264,025,078		
Population:	4,899		
Employees:			
	Full Time:	29	
	Part Time:	29	
	Salaries Paid:	\$3,196,027	

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:	\$2,814,765	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$575	\$1,022	\$737
Revenues During FY 22:	\$5,866,789	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$5,147,879	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$1,198	\$1,174	\$952
Per Capita Expenditures:	\$1,051	\$967	\$782
Revenues over/under Expenditures:	\$718,910	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	128.94%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$6,637,614	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$1,355	\$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:	\$994,177	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	(\$1,817,946)	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$4,596,461	\$14,039,311	\$2,989,000
Per Capita Debt:	\$938	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$17,287,615	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$3,529	\$1,999	\$1,575
Revenues During FY 22:	\$3,053,453	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$3,608,179	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$623	\$648	\$456
Per Capita Expenses:	\$737	\$544	\$399
Operating Income (loss):	(\$554,726)	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	465.31%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$16,789,179	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$3,427	\$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:	Pana City		
Unit Code:	011/055/30	County:	Christian
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$21,264,100		
Equalized Assessed Valuation:	\$36,483,865		
Population:	5,199		
Employees:			
Full Time:	50		
Part Time:	61		
Salaries Paid:	\$2,376,974		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$3,143,795	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$605	\$1,022	\$737
Revenues During FY 22:	\$5,658,210	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$4,692,069	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$1,088	\$1,174	\$952
Per Capita Expenditures:	\$902	\$967	\$782
Revenues over/under Expenditures:	\$966,141	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	87.46%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$4,103,822	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$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:	\$1,719,935	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$1,992,063	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$4,252,286	\$14,039,311	\$2,989,000
Per Capita Debt:	\$818	\$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:	\$5,019,725	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$966	\$1,999	\$1,575
Revenues During FY 22:	\$3,347,312	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$2,328,592	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$644	\$648	\$456
Per Capita Expenses:	\$448	\$544	\$399
Operating Income (loss):	\$1,018,720	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	259.58%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$6,044,559	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$1,163	\$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:	Panama Village		
Unit Code:	068/067/32	County:	Montgomery
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$310,710		
Equalized Assessed Valuation:	\$1,807,929		
Population:	337		
Employees:			
Full Time:			
Part Time:	16		
Salaries Paid:	\$25,603		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$120,259	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$357	\$52,950	\$839
Revenues During FY 22:	\$268,887	\$563,644	\$213,143
Expenditures During FY 22:	\$169,438	\$457,110	\$153,944
Per Capita Revenues:	\$798	\$103,095	\$569
Per Capita Expenditures:	\$503	\$81,863	\$420
Revenues over/under Expenditures:	\$99,449	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	129.67%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$219,708	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$652	\$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:	\$133,379	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$86,329	\$167,739	\$177,205

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$24,772	\$554,073	\$33,399
Per Capita Debt:	\$74	\$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:	\$617,561	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$1,833	\$124,305	\$1,284
Revenues During FY 22:	\$121,736	\$345,491	\$112,306
Expenditures During FY 22:	\$107,922	\$319,535	\$116,797
Per Capita Revenues:	\$361	\$19,154	\$321
Per Capita Expenses:	\$320	\$17,518	\$320
Operating Income (loss):	\$13,814	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	585.03%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$631,375	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$1,874	\$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:	Panola Village		
Unit Code:	102/055/32	County:	Woodford
Fiscal Year End:	3/31/2022		
Accounting Method:	Cash		
Appropriation or Budget:	\$6,721		
Equalized Assessed Valuation:	\$1		
Population:	47		
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:	\$94,968	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$2,021	\$52,950	\$839
Revenues During FY 22:	\$15,192	\$563,644	\$213,143
Expenditures During FY 22:	\$0	\$457,110	\$153,944
Per Capita Revenues:	\$323	\$103,095	\$569
Per Capita Expenditures:	\$0	\$81,863	\$420
Revenues over/under Expenditures:	\$15,192	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	0.00%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$110,160	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$2,344	\$66,251	\$1,001

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$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:	Papineau Village		
Unit Code:	038/090/32	County:	Iroquois
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash		
Appropriation or Budget:	\$56,157		
Equalized Assessed Valuation:	\$1,241,230		
Population:	180		
Employees:			
	Full Time:		
	Part Time:	8	
	Salaries Paid:	\$2,483	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$110,246	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$612	\$52,950	\$839
Revenues During FY 22:	\$71,524	\$563,644	\$213,143
Expenditures During FY 22:	\$56,156	\$457,110	\$153,944
Per Capita Revenues:	\$397	\$103,095	\$569
Per Capita Expenditures:	\$312	\$81,863	\$420
Revenues over/under Expenditures:	\$15,368	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	223.69%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$125,614	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$698	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,011	\$0
Total Unreserved Funds:	\$135,357	\$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:	\$18,361	\$554,073	\$33,399
Per Capita Debt:	\$102	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$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:	Paris City		
Unit Code:	023/035/30	County:	Edgar
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$16,909,481		
Equalized Assessed Valuation:	\$90,588,825		
Population:	8,140		
Employees:			
Full Time:	60		
Part Time:	24		
Salaries Paid:	\$3,897,260		

Blended Component Units
Number Submitted = 1
Paris Library

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$7,501,300	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$922	\$1,022	\$737
Revenues During FY 22:	\$9,235,119	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$7,464,696	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$1,135	\$1,174	\$952
Per Capita Expenditures:	\$917	\$967	\$782
Revenues over/under Expenditures:	\$1,770,423	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	124.21%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$9,271,723	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$1,139	\$1,237	\$917

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,590,583	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	(\$4,310,316)	(\$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:	\$11,980,094	\$14,039,311	\$2,989,000
Per Capita Debt:	\$1,472	\$1,822	\$849
General Obligation Debt over EAV:	12.39%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$16,016,511	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$1,968	\$1,999	\$1,575
Revenues During FY 22:	\$4,836,688	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$4,086,532	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$594	\$648	\$456
Per Capita Expenses:	\$502	\$544	\$399
Operating Income (loss):	\$750,156	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	410.29%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$16,766,667	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$2,060	\$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:	Park City City		
Unit Code:	049/150/30	County:	Lake
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$28,473,700		
Equalized Assessed Valuation:	\$55,522,534		
Population:	7,636		
Employees:			
Full Time:	19		
Part Time:	8		
Salaries Paid:	\$1,848,650		

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$840,137	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$110	\$1,022	\$737
Revenues During FY 22:	\$5,437,053	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$4,359,872	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$712	\$1,174	\$952
Per Capita Expenditures:	\$571	\$967	\$782
Revenues over/under Expenditures:	\$1,077,181	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	43.98%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$1,917,318	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$251	\$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:	\$872,358	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$1,044,960	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$150,000	\$14,039,311	\$2,989,000
Per Capita Debt:	\$20	\$1,822	\$849
General Obligation Debt over EAV:	0.27%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$1,519,329	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$199	\$1,999	\$1,575
Revenues During FY 22:	\$1,594,138	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$1,107,183	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$209	\$648	\$456
Per Capita Expenses:	\$145	\$544	\$399
Operating Income (loss):	\$486,955	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	181.21%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$2,006,284	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$263	\$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:	Park Forest Village		
Unit Code:	016/450/32	County:	Cook
Fiscal Year End:	6/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$57,725,815		
Equalized Assessed Valuation:	\$133,624,027		
Population:	21,687		
Employees:			
	Full Time:	151	
	Part Time:	52	
	Salaries Paid:	\$14,789,822	

Blended Component Units
Number Submitted = 2
Fire Pension
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$24,179,739	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$1,115	\$1,022	\$737
Revenues During FY 22:	\$35,656,543	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$29,483,008	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$1,644	\$1,174	\$952
Per Capita Expenditures:	\$1,359	\$967	\$782
Revenues over/under Expenditures:	\$6,173,535	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	96.52%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$28,456,623	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$1,312	\$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:	\$7,470,710	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	(\$26,635,210)	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$65,201,321	\$14,039,311	\$2,989,000
Per Capita Debt:	\$3,006	\$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:	\$32,889,919	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$1,517	\$1,999	\$1,575
Revenues During FY 22:	\$11,702,784	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$9,483,690	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$540	\$648	\$456
Per Capita Expenses:	\$437	\$544	\$399
Operating Income (loss):	\$2,219,094	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	397.54%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$37,701,375	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$1,738	\$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:	Park Ridge City		
Unit Code:	016/455/30	County:	Cook
Fiscal Year End:	12/31/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$127,080,056		
Equalized Assessed Valuation:	\$1,653,812,219		
Population:	39,656		
Employees:			
Full Time:	230		
Part Time:	58		
Salaries Paid:	\$21,721,442		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$32,547,376	\$34,972,404	\$30,239,443
Per Capita Beginning Fund Balance:	\$821	\$748	\$712
Revenues During FY 22:	\$90,849,695	\$72,859,655	\$58,178,402
Expenditures During FY 22:	\$69,702,061	\$61,478,579	\$47,866,110
Per Capita Revenues:	\$2,291	\$1,441	\$1,484
Per Capita Expenditures:	\$1,758	\$1,214	\$1,238
Revenues over/under Expenditures:	\$21,147,634	\$11,381,080	\$9,077,164
Ratio of Fund Balance to Expenditures:	62.06%	81.39%	73.81%
Ending Fund Balance for FY 22:	\$43,255,269	\$43,663,747	\$34,356,837
Per Capita Ending Fund Balance:	\$1,091	\$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:	\$12,752,229	\$19,660,916	\$12,691,601
Total Unrestricted Net Assets:	(\$16,980,344)	(\$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:	\$10,607,214	\$139,572,276	\$79,067,655
Per Capita Debt:	\$267	\$2,651	\$2,043
General Obligation Debt over EAV:	0.64%	20.99%	2.70%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$41,122,517	\$76,751,554	\$56,969,508
Per Capita Beginning Retained Earnings	\$1,037	\$1,532	\$1,230
Revenues During FY 22:	\$21,971,509	\$25,359,482	\$17,601,369
Expenditures During FY 22:	\$18,844,362	\$21,600,430	\$14,367,115
Per Capita Revenues:	\$554	\$495	\$394
Per Capita Expenses:	\$475	\$419	\$333
Operating Income (loss):	\$3,127,147	\$3,759,052	\$2,712,239
Ratio of Retained Earnings to Expenses:	233.29%	453.32%	429.72%
Ending Retained Earnings for FY 22:	\$43,962,575	\$80,939,609	\$57,687,802
Per Capita Ending Retained Earnings:	\$1,109	\$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:	Parkersburg Village		
Unit Code:	080/030/32	County:	Richland
Fiscal Year End:	5/31/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$249,290		
Equalized Assessed Valuation:	\$1,036,523		
Population:	186		
Employees:			
Full Time:			
Part Time:	18		
Salaries Paid:	\$13,232		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$40,510	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$218	\$52,950	\$839
Revenues During FY 22:	\$102,845	\$563,644	\$213,143
Expenditures During FY 22:	\$78,704	\$457,110	\$153,944
Per Capita Revenues:	\$553	\$103,095	\$569
Per Capita Expenditures:	\$423	\$81,863	\$420
Revenues over/under Expenditures:	\$24,141	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	71.68%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$56,417	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$303	\$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:	\$30,556	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$25,861	\$167,739	\$177,205

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$168,432	\$554,073	\$33,399
Per Capita Debt:	\$906	\$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:	\$753,997	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$4,054	\$124,305	\$1,284
Revenues During FY 22:	\$112,136	\$345,491	\$112,306
Expenditures During FY 22:	\$135,521	\$319,535	\$116,797
Per Capita Revenues:	\$603	\$19,154	\$321
Per Capita Expenses:	\$729	\$17,518	\$320
Operating Income (loss):	(\$23,385)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	545.19%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$738,846	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$3,972	\$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:	Patterson Village		
Unit Code:	031/050/32	County:	Greene
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$213,255		
Equalized Assessed Valuation:	\$590,122		
Population:	91		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$22,800		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$52,165	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$573	\$52,950	\$839
Revenues During FY 22:	\$40,434	\$563,644	\$213,143
Expenditures During FY 22:	\$40,214	\$457,110	\$153,944
Per Capita Revenues:	\$444	\$103,095	\$569
Per Capita Expenditures:	\$442	\$81,863	\$420
Revenues over/under Expenditures:	\$220	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	130.27%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$52,385	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$576	\$66,251	\$1,001

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$20,987	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$31,398	\$167,739	\$177,205

FISCAL YEAR 2022



SUSANA A. MENDOZA
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:	\$196,450	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$2,159	\$124,305	\$1,284
Revenues During FY 22:	\$68,306	\$345,491	\$112,306
Expenditures During FY 22:	\$66,524	\$319,535	\$116,797
Per Capita Revenues:	\$751	\$19,154	\$321
Per Capita Expenses:	\$731	\$17,518	\$320
Operating Income (loss):	\$1,782	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	297.99%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$198,232	\$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 Less Than 1,000

Local Government Profile

Unit Name:	Paw Paw Village		
Unit Code:	052/050/32	County:	Lee
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$4,680,500		
Equalized Assessed Valuation:	\$8,499,775		
Population:	870		
Employees:			
Full Time:	2		
Part Time:	11		
Salaries Paid:	\$160,283		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$896,576	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$1,031	\$52,950	\$839
Revenues During FY 22:	\$694,724	\$563,644	\$213,143
Expenditures During FY 22:	\$606,323	\$457,110	\$153,944
Per Capita Revenues:	\$799	\$103,095	\$569
Per Capita Expenditures:	\$697	\$81,863	\$420
Revenues over/under Expenditures:	\$88,401	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	155.98%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$945,754	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,087	\$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:	\$686,447	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$259,307	\$167,739	\$177,205

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$337,506	\$554,073	\$33,399
Per Capita Debt:	\$388	\$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:	\$1,061,426	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$1,220	\$124,305	\$1,284
Revenues During FY 22:	\$296,394	\$345,491	\$112,306
Expenditures During FY 22:	\$372,756	\$319,535	\$116,797
Per Capita Revenues:	\$341	\$19,154	\$321
Per Capita Expenses:	\$428	\$17,518	\$320
Operating Income (loss):	(\$76,362)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	274.79%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$1,024,287	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$1,177	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Pawnee Village		
Unit Code:	083/085/32	County:	Sangamon
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,610,052		
Equalized Assessed Valuation:	\$42,478,650		
Population:	2,678		
Employees:			
Full Time:	16		
Part Time:	9		
Salaries Paid:	\$998,497		

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:	\$946,882	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$354	\$1,022	\$737
Revenues During FY 22:	\$1,946,398	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$1,335,347	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$727	\$1,174	\$952
Per Capita Expenditures:	\$499	\$967	\$782
Revenues over/under Expenditures:	\$611,051	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	127.15%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$1,697,933	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$634	\$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:	\$642,183	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$703,857	(\$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:	\$357,773	\$14,039,311	\$2,989,000
Per Capita Debt:	\$134	\$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:	\$2,855,928	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$1,066	\$1,999	\$1,575
Revenues During FY 22:	\$2,451,416	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$2,274,705	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$915	\$648	\$456
Per Capita Expenses:	\$849	\$544	\$399
Operating Income (loss):	\$176,711	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	127.17%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$2,892,639	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$1,080	\$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:	Paxton City		
Unit Code:	027/035/30	County:	Ford
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$8,635,463		
Equalized Assessed Valuation:	\$48,078,432		
Population:	4,450		
Employees:			
Full Time:	19		
Part Time:	32		
Salaries Paid:	\$1,207,632		

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$3,575,811	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$804	\$1,022	\$737
Revenues During FY 22:	\$3,440,590	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$2,671,694	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$773	\$1,174	\$952
Per Capita Expenditures:	\$600	\$967	\$782
Revenues over/under Expenditures:	\$768,896	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	162.62%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$4,344,706	\$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:	\$1,495,402	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$2,849,304	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$401,349	\$14,039,311	\$2,989,000
Per Capita Debt:	\$90	\$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:	\$2,417,898	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$543	\$1,999	\$1,575
Revenues During FY 22:	\$1,302,067	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$1,161,767	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$293	\$648	\$456
Per Capita Expenses:	\$261	\$544	\$399
Operating Income (loss):	\$140,300	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	220.20%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$2,558,198	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$575	\$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:	Payson Village
Unit Code:	001/060/32
County:	Adams
Fiscal Year End:	4/30/2022
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$240,850
Equalized Assessed Valuation:	\$10,967,129
Population:	1,025
Employees:	
Full Time:	2
Part Time:	17
Salaries Paid:	\$148,376

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$478,159	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$466	\$1,022	\$737
Revenues During FY 22:	\$449,589	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$297,134	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$439	\$1,174	\$952
Per Capita Expenditures:	\$290	\$967	\$782
Revenues over/under Expenditures:	\$152,455	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	212.23%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$630,614	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$615	\$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:	\$311,051	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$313,154	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$1,114,676	\$14,039,311	\$2,989,000
Per Capita Debt:	\$1,087	\$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:	\$967,446	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$944	\$1,999	\$1,575
Revenues During FY 22:	\$417,204	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$380,841	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$407	\$648	\$456
Per Capita Expenses:	\$372	\$544	\$399
Operating Income (loss):	\$36,363	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	263.58%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$1,003,809	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$979	\$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:	Pearl City Village		
Unit Code:	089/045/32	County:	Stephenson
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$4,973,025		
Equalized Assessed Valuation:	\$5,352,504		
Population:	790		
Employees:			
Full Time:	1		
Part Time:	15		
Salaries Paid:	\$98,631		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$1,966,283	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$2,489	\$52,950	\$839
Revenues During FY 22:	\$839,003	\$563,644	\$213,143
Expenditures During FY 22:	\$484,068	\$457,110	\$153,944
Per Capita Revenues:	\$1,062	\$103,095	\$569
Per Capita Expenditures:	\$613	\$81,863	\$420
Revenues over/under Expenditures:	\$354,935	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	403.14%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$1,951,475	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$2,470	\$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:	\$888,626	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$695,279	\$167,739	\$177,205

FISCAL YEAR 2022



SUSANA A. MENDOZA
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:	\$2,155,288	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$2,728	\$124,305	\$1,284
Revenues During FY 22:	\$230,878	\$345,491	\$112,306
Expenditures During FY 22:	\$272,880	\$319,535	\$116,797
Per Capita Revenues:	\$292	\$19,154	\$321
Per Capita Expenses:	\$345	\$17,518	\$320
Operating Income (loss):	(\$42,002)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	989.40%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$2,699,886	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$3,418	\$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:	Pecatonica Village		
Unit Code:	101/030/32	County:	Winnebago
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$20,289,162		
Equalized Assessed Valuation:	\$30,625,272		
Population:	2,195		
Employees:			
Full Time:	8		
Part Time:	4		
Salaries Paid:	\$568,538		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$844,993	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$385	\$1,022	\$737
Revenues During FY 22:	\$1,438,856	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$1,036,936	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$656	\$1,174	\$952
Per Capita Expenditures:	\$472	\$967	\$782
Revenues over/under Expenditures:	\$401,920	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	97.01%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$1,005,898	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$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:	\$316,726	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$868,893	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$10,835,572	\$14,039,311	\$2,989,000
Per Capita Debt:	\$4,936	\$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:	\$8,308,363	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$3,785	\$1,999	\$1,575
Revenues During FY 22:	\$1,774,265	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$1,150,514	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$808	\$648	\$456
Per Capita Expenses:	\$524	\$544	\$399
Operating Income (loss):	\$623,751	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	802.48%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$9,232,603	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$4,206	\$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:	Peoria City		
Unit Code:	072/065/30	County:	Peoria
Fiscal Year End:	12/31/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$258,725,968		
Equalized Assessed Valuation:	\$2,113,745,204		
Population:	111,021		
Employees:			
Full Time:	695		
Part Time:	173		
Salaries Paid:	\$67,000,000		

Blended Component Units

Number Submitted = 4
 City of Peoria Designated Zone Organization
 Firemen's Pension Fund of Peoria
 Peoria Foreign Fire Insurance Board
 Police Pension Fund of Peoria

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$80,097,397	\$34,972,404	\$30,239,443
Per Capita Beginning Fund Balance:	\$721	\$748	\$712
Revenues During FY 22:	\$202,182,121	\$72,859,655	\$58,178,402
Expenditures During FY 22:	\$173,632,072	\$61,478,579	\$47,866,110
Per Capita Revenues:	\$1,821	\$1,441	\$1,484
Per Capita Expenditures:	\$1,564	\$1,214	\$1,238
Revenues over/under Expenditures:	\$28,550,049	\$11,381,080	\$9,077,164
Ratio of Fund Balance to Expenditures:	58.28%	81.39%	73.81%
Ending Fund Balance for FY 22:	\$101,198,567	\$43,663,747	\$34,356,837
Per Capita Ending Fund Balance:	\$912	\$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:	\$93,584,005	\$19,660,916	\$12,691,601
Total Unrestricted Net Assets:	(\$530,054,437)	(\$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:	\$167,434,335	\$139,572,276	\$79,067,655
Per Capita Debt:	\$1,508	\$2,651	\$2,043
General Obligation Debt over EAV:	7.13%	20.99%	2.70%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$31,135,668	\$76,751,554	\$56,969,508
Per Capita Beginning Retained Earnings	\$280	\$1,532	\$1,230
Revenues During FY 22:	\$17,520,771	\$25,359,482	\$17,601,369
Expenditures During FY 22:	\$4,171,659	\$21,600,430	\$14,367,115
Per Capita Revenues:	\$158	\$495	\$394
Per Capita Expenses:	\$38	\$419	\$333
Operating Income (loss):	\$13,349,112	\$3,759,052	\$2,712,239
Ratio of Retained Earnings to Expenses:	1,035.99%	453.32%	429.72%
Ending Retained Earnings for FY 22:	\$43,217,930	\$80,939,609	\$57,687,802
Per Capita Ending Retained Earnings:	\$389	\$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:	Peoria Heights Village		
Unit Code:	072/070/32	County:	Peoria
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$7,386,716		
Equalized Assessed Valuation:	\$95,890,766		
Population:	5,800		
Employees:			
Full Time:	28		
Part Time:	11		
Salaries Paid:	\$2,105,796		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$3,956,359	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$682	\$1,022	\$737
Revenues During FY 22:	\$7,973,572	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$6,214,674	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$1,375	\$1,174	\$952
Per Capita Expenditures:	\$1,071	\$967	\$782
Revenues over/under Expenditures:	\$1,758,898	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	91.40%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$5,680,257	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$979	\$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:	\$1,910,748	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$2,571,151	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$3,679,842	\$14,039,311	\$2,989,000
Per Capita Debt:	\$634	\$1,822	\$849
General Obligation Debt over EAV:	1.67%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$3,333,304	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$575	\$1,999	\$1,575
Revenues During FY 22:	\$1,566,942	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$1,209,675	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$270	\$648	\$456
Per Capita Expenses:	\$209	\$544	\$399
Operating Income (loss):	\$357,267	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	305.09%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$3,690,571	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$636	\$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:	Peotone Village		
Unit Code:	099/095/32	County:	Will
Fiscal Year End:	3/31/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,645,698		
Equalized Assessed Valuation:	\$100,539,971		
Population:	4,150		
Employees:			
Full Time:	19		
Part Time:	8		
Salaries Paid:	\$1,278,599		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$13,125,953	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$3,163	\$1,022	\$737
Revenues During FY 22:	\$3,939,453	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$4,148,953	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$949	\$1,174	\$952
Per Capita Expenditures:	\$1,000	\$967	\$782
Revenues over/under Expenditures:	(\$209,500)	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	311.63%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$12,929,375	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$3,116	\$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:	\$1,164,918	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$6,822,078	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$191,042	\$14,039,311	\$2,989,000
Per Capita Debt:	\$46	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$12,922	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$3	\$1,999	\$1,575
Revenues During FY 22:	\$1	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$1	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$0	\$648	\$456
Per Capita Expenses:	\$0	\$544	\$399
Operating Income (loss):	\$0	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	0.00%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$0	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$0	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Percy Village		
Unit Code:	079/040/32	County:	Randolph
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,736,892		
Equalized Assessed Valuation:	\$6,639,691		
Population:	927		
Employees:			
Full Time:	3		
Part Time:	3		
Salaries Paid:	\$141,319		

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$615,787	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$664	\$52,950	\$839
Revenues During FY 22:	\$546,944	\$563,644	\$213,143
Expenditures During FY 22:	\$371,653	\$457,110	\$153,944
Per Capita Revenues:	\$590	\$103,095	\$569
Per Capita Expenditures:	\$401	\$81,863	\$420
Revenues over/under Expenditures:	\$175,291	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	213.97%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$795,214	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$858	\$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:	\$493,722	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$301,492	\$167,739	\$177,205

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$192,811	\$554,073	\$33,399
Per Capita Debt:	\$208	\$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:	\$1,109,882	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$1,197	\$124,305	\$1,284
Revenues During FY 22:	\$301,070	\$345,491	\$112,306
Expenditures During FY 22:	\$283,893	\$319,535	\$116,797
Per Capita Revenues:	\$325	\$19,154	\$321
Per Capita Expenses:	\$306	\$17,518	\$320
Operating Income (loss):	\$17,177	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	395.54%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$1,122,923	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$1,211	\$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:	Perry Village		
Unit Code:	075/075/32	County:	Pike
Fiscal Year End:	3/31/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$584,000		
Equalized Assessed Valuation:	\$2,183,991		
Population:	314		
Employees:			
Full Time:			
Part Time:	15		
Salaries Paid:	\$53,341		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$418,829	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$1,334	\$52,950	\$839
Revenues During FY 22:	\$157,124	\$563,644	\$213,143
Expenditures During FY 22:	\$151,508	\$457,110	\$153,944
Per Capita Revenues:	\$500	\$103,095	\$569
Per Capita Expenditures:	\$483	\$81,863	\$420
Revenues over/under Expenditures:	\$5,616	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	280.15%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$424,445	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,352	\$66,251	\$1,001

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$41,665	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$382,780	\$167,739	\$177,205

FISCAL YEAR 2022



SUSANA A. MENDOZA
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:	\$634,834	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$2,022	\$124,305	\$1,284
Revenues During FY 22:	\$157,928	\$345,491	\$112,306
Expenditures During FY 22:	\$141,289	\$319,535	\$116,797
Per Capita Revenues:	\$503	\$19,154	\$321
Per Capita Expenses:	\$450	\$17,518	\$320
Operating Income (loss):	\$16,639	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	461.09%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$651,473	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$2,075	\$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:	Peru City		
Unit Code:	050/085/30	County:	Lasalle
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$56,701,056		
Equalized Assessed Valuation:	\$276,192,319		
Population:	9,864		
Employees:			
Full Time:	72		
Part Time:	30		
Salaries Paid:	\$7,112,108		

Blended Component Units
Empty box for Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$12,438,587	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$1,261	\$1,022	\$737
Revenues During FY 22:	\$22,365,052	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$24,654,264	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$2,267	\$1,174	\$952
Per Capita Expenditures:	\$2,499	\$967	\$782
Revenues over/under Expenditures:	(\$2,289,212)	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	45.74%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$11,276,343	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$1,143	\$1,237	\$917

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,573,391	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	(\$5,397,436)	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$22,990,930	\$14,039,311	\$2,989,000
Per Capita Debt:	\$2,331	\$1,822	\$849
General Obligation Debt over EAV:	7.01%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$76,478,702	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$7,753	\$1,999	\$1,575
Revenues During FY 22:	\$34,135,793	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$29,451,024	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$3,461	\$648	\$456
Per Capita Expenses:	\$2,986	\$544	\$399
Operating Income (loss):	\$4,684,769	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	275.59%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$81,163,471	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$8,228	\$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:	Pesotum Village		
Unit Code:	010/070/32	County:	Champaign
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$448,894		
Equalized Assessed Valuation:	\$9,947,318		
Population:	550		
Employees:			
	Full Time:	1	
	Part Time:	13	
	Salaries Paid:	\$49,389	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$314,860	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$572	\$52,950	\$839
Revenues During FY 22:	\$276,240	\$563,644	\$213,143
Expenditures During FY 22:	\$206,278	\$457,110	\$153,944
Per Capita Revenues:	\$502	\$103,095	\$569
Per Capita Expenditures:	\$375	\$81,863	\$420
Revenues over/under Expenditures:	\$69,962	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	186.56%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$384,822	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$700	\$66,251	\$1,001

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$108,557	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$276,265	\$167,739	\$177,205

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$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:	Petersburg City		
Unit Code:	065/025/30	County:	Menard
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$6,063,438		
Equalized Assessed Valuation:	\$33,503,384		
Population:	2,226		
Employees:			
Full Time:	12		
Part Time:	20		
Salaries Paid:	\$872,049		

Blended Component Units
Number Submitted = 1 Road District 8, Menard County

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$1,796,097	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$807	\$1,022	\$737
Revenues During FY 22:	\$1,954,265	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$1,376,428	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$878	\$1,174	\$952
Per Capita Expenditures:	\$618	\$967	\$782
Revenues over/under Expenditures:	\$577,837	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	172.47%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$2,373,934	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$1,066	\$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:	\$1,282,714	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$1,147,624	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$1,415,317	\$14,039,311	\$2,989,000
Per Capita Debt:	\$636	\$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:	\$5,874,204	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$2,639	\$1,999	\$1,575
Revenues During FY 22:	\$1,514,405	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$1,337,182	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$680	\$648	\$456
Per Capita Expenses:	\$601	\$544	\$399
Operating Income (loss):	\$177,223	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	452.55%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$6,051,427	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$2,719	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Phillipstown Village		
Unit Code:	097/045/32	County:	White
Fiscal Year End:	6/30/2022		
Accounting Method:	Cash		
Appropriation or Budget:	\$2,500		
Equalized Assessed Valuation:	\$216,370		
Population:	40		
Employees:			
	Full Time:		
	Part Time:		
	Salaries Paid:	\$	

Blended Component Units

Number Submitted = 1

PHILLPSTOWN VILLAGE

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$13,661	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$342	\$52,950	\$839
Revenues During FY 22:	\$6,910	\$563,644	\$213,143
Expenditures During FY 22:	\$0	\$457,110	\$153,944
Per Capita Revenues:	\$173	\$103,095	\$569
Per Capita Expenditures:	\$0	\$81,863	\$420
Revenues over/under Expenditures:	\$6,910	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	0.00%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$20,571	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$514	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$60,968	\$10,011	\$0
Total Unreserved Funds:	\$0	\$42,817	\$0

Net Assets

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

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Philo Village		
Unit Code:	010/075/32	County:	Champaign
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,374,000		
Equalized Assessed Valuation:	\$29,885,400		
Population:	1,392		
Employees:			
Full Time:	1		
Part Time:	19		
Salaries Paid:	\$161,379		

Blended Component Units
Empty box for Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$498,335	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$358	\$1,022	\$737
Revenues During FY 22:	\$1,055,568	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$833,592	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$758	\$1,174	\$952
Per Capita Expenditures:	\$599	\$967	\$782
Revenues over/under Expenditures:	\$221,976	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	86.41%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$720,311	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$517	\$1,237	\$917

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$281,149	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$439,162	(\$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:	\$136,032	\$14,039,311	\$2,989,000
Per Capita Debt:	\$98	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

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

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Pierron Village		
Unit Code:	003/030/32	County:	Bond
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,320,842		
Equalized Assessed Valuation:	\$3,510,107		
Population:	459		
Employees:			
Full Time:	3		
Part Time:	12		
Salaries Paid:	\$154,342		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$318,067	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$693	\$52,950	\$839
Revenues During FY 22:	\$227,132	\$563,644	\$213,143
Expenditures During FY 22:	\$166,178	\$457,110	\$153,944
Per Capita Revenues:	\$495	\$103,095	\$569
Per Capita Expenditures:	\$362	\$81,863	\$420
Revenues over/under Expenditures:	\$60,954	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	223.09%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$370,727	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$808	\$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:	\$175,550	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$182,691	\$167,739	\$177,205

FISCAL YEAR 2022



SUSANA A. MENDOZA
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:	\$2,028,370	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$4,419	\$124,305	\$1,284
Revenues During FY 22:	\$461,149	\$345,491	\$112,306
Expenditures During FY 22:	\$513,456	\$319,535	\$116,797
Per Capita Revenues:	\$1,005	\$19,154	\$321
Per Capita Expenses:	\$1,119	\$17,518	\$320
Operating Income (loss):	(\$52,307)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	386.47%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$1,984,357	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$4,323	\$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:	Pinckneyville City		
Unit Code:	073/020/30	County:	Perry
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$9,542,045		
Equalized Assessed Valuation:	\$38,360,354		
Population:	5,391		
Employees:			
Full Time:	28		
Part Time:	13		
Salaries Paid:	\$2,013,972		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$4,882,180	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$906	\$1,022	\$737
Revenues During FY 22:	\$4,260,984	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$3,635,272	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$790	\$1,174	\$952
Per Capita Expenditures:	\$674	\$967	\$782
Revenues over/under Expenditures:	\$625,712	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	161.34%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$5,865,214	\$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:	\$4,999,982	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$835,629	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$406,943	\$14,039,311	\$2,989,000
Per Capita Debt:	\$75	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$14,706,522	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$2,728	\$1,999	\$1,575
Revenues During FY 22:	\$4,005,593	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$3,737,146	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$743	\$648	\$456
Per Capita Expenses:	\$693	\$544	\$399
Operating Income (loss):	\$268,447	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	385.79%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$14,417,647	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$2,674	\$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:	Pingree Grove Village		
Unit Code:	045/075/32	County:	Kane
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$12,351,182		
Equalized Assessed Valuation:	\$290,648,702		
Population:	11,200		
Employees:			
Full Time:		25	
Part Time:		21	
Salaries Paid:		\$1,800,993	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$5,812,782	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$519	\$1,022	\$737
Revenues During FY 22:	\$4,716,550	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$2,375,361	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$421	\$1,174	\$952
Per Capita Expenditures:	\$212	\$967	\$782
Revenues over/under Expenditures:	\$2,341,189	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	255.78%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$6,075,686	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$542	\$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:	\$2,369,264	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$5,717,854	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$4,522,641	\$14,039,311	\$2,989,000
Per Capita Debt:	\$404	\$1,822	\$849
General Obligation Debt over EAV:	0.34%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$48,967,874	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$4,372	\$1,999	\$1,575
Revenues During FY 22:	\$3,775,698	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$3,267,948	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$337	\$648	\$456
Per Capita Expenses:	\$292	\$544	\$399
Operating Income (loss):	\$507,750	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	1,510.92%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$49,376,015	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$4,409	\$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:	Piper City Village		
Unit Code:	027/040/32	County:	Ford
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$691,400		
Equalized Assessed Valuation:	\$8,892,554		
Population:	765		
Employees:			
Full Time:	2		
Part Time:	3		
Salaries Paid:	\$125,998		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$538,166	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$703	\$52,950	\$839
Revenues During FY 22:	\$515,051	\$563,644	\$213,143
Expenditures During FY 22:	\$320,376	\$457,110	\$153,944
Per Capita Revenues:	\$673	\$103,095	\$569
Per Capita Expenditures:	\$419	\$81,863	\$420
Revenues over/under Expenditures:	\$194,675	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	197.33%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$632,201	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$826	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$243,867	\$10,011	\$0
Total Unreserved Funds:	\$388,334	\$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:	\$81,433	\$554,073	\$33,399
Per Capita Debt:	\$106	\$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:	\$237,261	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$310	\$124,305	\$1,284
Revenues During FY 22:	\$71,527	\$345,491	\$112,306
Expenditures During FY 22:	\$82,748	\$319,535	\$116,797
Per Capita Revenues:	\$93	\$19,154	\$321
Per Capita Expenses:	\$108	\$17,518	\$320
Operating Income (loss):	(\$11,221)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	394.79%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$326,680	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$427	\$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:	Pittsburg Village		
Unit Code:	100/070/32	County:	Williamson
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,521,792		
Equalized Assessed Valuation:	\$4,032,632		
Population:	565		
Employees:			
Full Time:	4		
Part Time:	9		
Salaries Paid:	\$258,692		

Blended Component Units
Number Submitted = 1
Pittsburg Volunteer Fire Department

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$489,343	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$866	\$52,950	\$839
Revenues During FY 22:	\$490,115	\$563,644	\$213,143
Expenditures During FY 22:	\$294,735	\$457,110	\$153,944
Per Capita Revenues:	\$867	\$103,095	\$569
Per Capita Expenditures:	\$522	\$81,863	\$420
Revenues over/under Expenditures:	\$195,380	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	240.82%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$709,776	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,256	\$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:	\$249,332	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$431,042	\$167,739	\$177,205

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$1,037,537	\$554,073	\$33,399
Per Capita Debt:	\$1,836	\$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:	\$2,693,975	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$4,768	\$124,305	\$1,284
Revenues During FY 22:	\$1,480,415	\$345,491	\$112,306
Expenditures During FY 22:	\$947,396	\$319,535	\$116,797
Per Capita Revenues:	\$2,620	\$19,154	\$321
Per Capita Expenses:	\$1,677	\$17,518	\$320
Operating Income (loss):	\$533,019	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	340.40%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$3,224,963	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$5,708	\$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:	Pittsfield City		
Unit Code:	075/080/30	County:	Pike
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$11,718,565		
Equalized Assessed Valuation:	\$58,707,144		
Population:	4,226		
Employees:			
Full Time:	26		
Part Time:	26		
Salaries Paid:	\$1,661,057		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$2,260,887	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$535	\$1,022	\$737
Revenues During FY 22:	\$3,616,663	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$2,700,350	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$856	\$1,174	\$952
Per Capita Expenditures:	\$639	\$967	\$782
Revenues over/under Expenditures:	\$916,313	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	127.09%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$3,431,825	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$812	\$1,237	\$917

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,546,814	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$2,223,068	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$5,942,881	\$14,039,311	\$2,989,000
Per Capita Debt:	\$1,406	\$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:	\$9,474,106	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$2,242	\$1,999	\$1,575
Revenues During FY 22:	\$4,337,999	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$3,743,563	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$1,027	\$648	\$456
Per Capita Expenses:	\$886	\$544	\$399
Operating Income (loss):	\$594,436	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	262.55%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$9,828,542	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$2,326	\$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:	Plainfield Village		
Unit Code:	099/100/32	County:	Will
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$86,822,563		
Equalized Assessed Valuation:	\$1,611,013,888		
Population:	44,857		
Employees:			
Full Time:	136		
Part Time:	16		
Salaries Paid:	\$13,683,619		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$19,303,111	\$34,972,404	\$30,239,443
Per Capita Beginning Fund Balance:	\$430	\$748	\$712
Revenues During FY 22:	\$38,360,807	\$72,859,655	\$58,178,402
Expenditures During FY 22:	\$32,542,799	\$61,478,579	\$47,866,110
Per Capita Revenues:	\$855	\$1,441	\$1,484
Per Capita Expenditures:	\$725	\$1,214	\$1,238
Revenues over/under Expenditures:	\$5,818,008	\$11,381,080	\$9,077,164
Ratio of Fund Balance to Expenditures:	58.75%	81.39%	73.81%
Ending Fund Balance for FY 22:	\$19,118,308	\$43,663,747	\$34,356,837
Per Capita Ending Fund Balance:	\$426	\$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:	\$6,307,432	\$19,660,916	\$12,691,601
Total Unrestricted Net Assets:	\$26,677,146	(\$72,107,891)	(\$30,724,824)

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$42,896,542	\$139,572,276	\$79,067,655
Per Capita Debt:	\$956	\$2,651	\$2,043
General Obligation Debt over EAV:	0.61%	20.99%	2.70%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$114,444,644	\$76,751,554	\$56,969,508
Per Capita Beginning Retained Earnings	\$2,551	\$1,532	\$1,230
Revenues During FY 22:	\$26,455,671	\$25,359,482	\$17,601,369
Expenditures During FY 22:	\$19,344,186	\$21,600,430	\$14,367,115
Per Capita Revenues:	\$590	\$495	\$394
Per Capita Expenses:	\$431	\$419	\$333
Operating Income (loss):	\$7,111,485	\$3,759,052	\$2,712,239
Ratio of Retained Earnings to Expenses:	637.57%	453.32%	429.72%
Ending Retained Earnings for FY 22:	\$123,333,541	\$80,939,609	\$57,687,802
Per Capita Ending Retained Earnings:	\$2,749	\$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:	Plainville Village		
Unit Code:	001/065/32	County:	Adams
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$55,340		
Equalized Assessed Valuation:	\$2,246,641		
Population:	271		
Employees:			
	Full Time:		
	Part Time:	11	
	Salaries Paid:	\$27,849	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$244,126	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$901	\$52,950	\$839
Revenues During FY 22:	\$109,619	\$563,644	\$213,143
Expenditures During FY 22:	\$63,950	\$457,110	\$153,944
Per Capita Revenues:	\$404	\$103,095	\$569
Per Capita Expenditures:	\$236	\$81,863	\$420
Revenues over/under Expenditures:	\$45,669	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	453.16%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$289,795	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,069	\$66,251	\$1,001

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$83,794	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$206,001	\$167,739	\$177,205

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$5,000	\$554,073	\$33,399
Per Capita Debt:	\$18	\$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:	\$822,358	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$3,035	\$124,305	\$1,284
Revenues During FY 22:	\$80,372	\$345,491	\$112,306
Expenditures During FY 22:	\$54,390	\$319,535	\$116,797
Per Capita Revenues:	\$297	\$19,154	\$321
Per Capita Expenses:	\$201	\$17,518	\$320
Operating Income (loss):	\$25,982	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	1,559.74%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$848,340	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$3,130	\$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:	Plano City		
Unit Code:	047/030/30	County:	Kendall
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$15,595,265		
Equalized Assessed Valuation:	\$249,585,561		
Population:	11,847		
Employees:			
	Full Time:	48	
	Part Time:	17	
	Salaries Paid:	\$4,027,687	

Blended Component Units
Number Submitted = 1
Plano City Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$4,950,629	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$418	\$1,022	\$737
Revenues During FY 22:	\$10,085,489	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$9,265,380	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$851	\$1,174	\$952
Per Capita Expenditures:	\$782	\$967	\$782
Revenues over/under Expenditures:	\$820,109	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	61.67%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$5,714,368	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$482	\$1,237	\$917

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,908,798	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	(\$622,694)	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$3,928,123	\$14,039,311	\$2,989,000
Per Capita Debt:	\$332	\$1,822	\$849
General Obligation Debt over EAV:	1.01%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$54,285,318	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$4,582	\$1,999	\$1,575
Revenues During FY 22:	\$3,005,666	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$3,568,783	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$254	\$648	\$456
Per Capita Expenses:	\$301	\$544	\$399
Operating Income (loss):	(\$563,117)	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	1,504.36%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$53,687,422	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$4,532	\$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:	Plattville Village		
Unit Code:	047/030/32	County:	Kendall
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash		
Appropriation or Budget:	\$65,230		
Equalized Assessed Valuation:	\$6,906,750		
Population:	256		
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:	\$227,757	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$890	\$52,950	\$839
Revenues During FY 22:	\$88,973	\$563,644	\$213,143
Expenditures During FY 22:	\$30,645	\$457,110	\$153,944
Per Capita Revenues:	\$348	\$103,095	\$569
Per Capita Expenditures:	\$120	\$81,863	\$420
Revenues over/under Expenditures:	\$58,328	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	933.55%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$286,085	\$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:	\$0	\$10,011	\$0
Total Unreserved Funds:	\$286,085	\$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:	Pleasant Hill Village		
Unit Code:	075/085/32	County:	Pike
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$974,150		
Equalized Assessed Valuation:	\$6,928,418		
Population:	924		
Employees:			
Full Time:	4		
Part Time:	15		
Salaries Paid:	\$210,340		

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$536,644	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$581	\$52,950	\$839
Revenues During FY 22:	\$418,571	\$563,644	\$213,143
Expenditures During FY 22:	\$298,808	\$457,110	\$153,944
Per Capita Revenues:	\$453	\$103,095	\$569
Per Capita Expenditures:	\$323	\$81,863	\$420
Revenues over/under Expenditures:	\$119,763	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	219.68%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$656,407	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$710	\$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:	\$250,085	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$435,710	\$167,739	\$177,205

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$3,328,616	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$3,602	\$124,305	\$1,284
Revenues During FY 22:	\$840,925	\$345,491	\$112,306
Expenditures During FY 22:	\$651,817	\$319,535	\$116,797
Per Capita Revenues:	\$910	\$19,154	\$321
Per Capita Expenses:	\$705	\$17,518	\$320
Operating Income (loss):	\$189,108	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	539.68%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$3,517,724	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$3,807	\$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:	Pleasant Plains Village		
Unit Code:	083/090/32	County:	Sangamon
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$951,942		
Equalized Assessed Valuation:	\$13,927,443		
Population:	808		
Employees:			
Full Time:	3		
Part Time:	9		
Salaries Paid:	\$228,103		

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$710,873	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$880	\$52,950	\$839
Revenues During FY 22:	\$543,996	\$563,644	\$213,143
Expenditures During FY 22:	\$296,734	\$457,110	\$153,944
Per Capita Revenues:	\$673	\$103,095	\$569
Per Capita Expenditures:	\$367	\$81,863	\$420
Revenues over/under Expenditures:	\$247,262	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	322.89%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$958,135	\$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:	\$360,548	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$597,587	\$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:	\$801,979	\$554,073	\$33,399
Per Capita Debt:	\$993	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$4,344,366	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$5,377	\$124,305	\$1,284
Revenues During FY 22:	\$449,181	\$345,491	\$112,306
Expenditures During FY 22:	\$472,120	\$319,535	\$116,797
Per Capita Revenues:	\$556	\$19,154	\$321
Per Capita Expenses:	\$584	\$17,518	\$320
Operating Income (loss):	(\$22,939)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	915.32%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$4,321,427	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$5,348	\$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:	Plymouth Village		
Unit Code:	034/065/32	County:	Hancock
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,664,152		
Equalized Assessed Valuation:	\$1,952,919		
Population:	433		
Employees:			
Full Time:	2		
Part Time:	13		
Salaries Paid:	\$93,064		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$592,378	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$1,368	\$52,950	\$839
Revenues During FY 22:	\$592,407	\$563,644	\$213,143
Expenditures During FY 22:	\$605,476	\$457,110	\$153,944
Per Capita Revenues:	\$1,368	\$103,095	\$569
Per Capita Expenditures:	\$1,398	\$81,863	\$420
Revenues over/under Expenditures:	(\$13,069)	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	86.59%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$524,309	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,211	\$66,251	\$1,001

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$101,575	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$422,734	\$167,739	\$177,205

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$440,000	\$554,073	\$33,399
Per Capita Debt:	\$1,016	\$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:	\$2,552,634	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$5,895	\$124,305	\$1,284
Revenues During FY 22:	\$209,734	\$345,491	\$112,306
Expenditures During FY 22:	\$232,821	\$319,535	\$116,797
Per Capita Revenues:	\$484	\$19,154	\$321
Per Capita Expenses:	\$538	\$17,518	\$320
Operating Income (loss):	(\$23,087)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	1,110.10%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$2,584,544	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$5,969	\$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:	Polo City		
Unit Code:	071/050/30	County:	Ogle
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$13,115,600		
Equalized Assessed Valuation:	\$27,088,266		
Population:	2,171		
Employees:			
Full Time:	12		
Part Time:	38		
Salaries Paid:	\$644,253		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$1,498,155	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$690	\$1,022	\$737
Revenues During FY 22:	\$1,665,114	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$1,573,597	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$767	\$1,174	\$952
Per Capita Expenditures:	\$725	\$967	\$782
Revenues over/under Expenditures:	\$91,517	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	101.02%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$1,589,672	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$732	\$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:	\$662,195	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$1,001,599	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$5,999,267	\$14,039,311	\$2,989,000
Per Capita Debt:	\$2,763	\$1,822	\$849
General Obligation Debt over EAV:	0.22%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$6,040,637	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$2,782	\$1,999	\$1,575
Revenues During FY 22:	\$1,146,600	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$1,295,230	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$528	\$648	\$456
Per Capita Expenses:	\$597	\$544	\$399
Operating Income (loss):	(\$148,630)	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	454.90%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$5,892,007	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$2,714	\$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:	Pontiac City		
Unit Code:	053/065/30	County:	Livingston
Fiscal Year End:	3/31/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$40,773,785		
Equalized Assessed Valuation:	\$125,299,541		
Population:	11,150		
Employees:			
Full Time:	85		
Part Time:	150		
Salaries Paid:	\$6,107,366		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$4,852,647	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$435	\$1,022	\$737
Revenues During FY 22:	\$13,256,496	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$11,957,690	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$1,189	\$1,174	\$952
Per Capita Expenditures:	\$1,072	\$967	\$782
Revenues over/under Expenditures:	\$1,298,806	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	55.74%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$6,664,623	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$598	\$1,237	\$917

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$8,767,750	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$38,332,170	\$14,039,311	\$2,989,000
Per Capita Debt:	\$3,438	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$13,069,855	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$1,172	\$1,999	\$1,575
Revenues During FY 22:	\$17,072,994	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$15,726,391	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$1,531	\$648	\$456
Per Capita Expenses:	\$1,410	\$544	\$399
Operating Income (loss):	\$1,346,603	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	88.31%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$13,887,958	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$1,246	\$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:	Pontoon Beach Village		
Unit Code:	057/095/32	County:	Madison
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$15,137,647		
Equalized Assessed Valuation:	\$78,203,482		
Population:	5,641		
Employees:			
Full Time:	27		
Part Time:	25		
Salaries Paid:	\$2,053,834		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$3,496,588	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$620	\$1,022	\$737
Revenues During FY 22:	\$10,475,826	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$8,909,915	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$1,857	\$1,174	\$952
Per Capita Expenditures:	\$1,579	\$967	\$782
Revenues over/under Expenditures:	\$1,565,911	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	56.82%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$5,062,499	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$897	\$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:	\$3,041,437	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	(\$3,923,538)	(\$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:	\$6,855,721	\$14,039,311	\$2,989,000
Per Capita Debt:	\$1,215	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

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

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Pontosuc Village		
Unit Code:	034/070/32	County:	Hancock
Fiscal Year End:	12/31/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$47,332		
Equalized Assessed Valuation:	\$1,930,988		
Population:	102		
Employees:			
Full Time:			
Part Time:	8		
Salaries Paid:	\$5,014		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$211,267	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$2,071	\$52,950	\$839
Revenues During FY 22:	\$78,732	\$563,644	\$213,143
Expenditures During FY 22:	\$82,651	\$457,110	\$153,944
Per Capita Revenues:	\$772	\$103,095	\$569
Per Capita Expenditures:	\$810	\$81,863	\$420
Revenues over/under Expenditures:	(\$3,919)	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	250.87%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$207,348	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$2,033	\$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:	\$125,914	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$65,766	\$167,739	\$177,205

FISCAL YEAR 2022



SUSANA A. MENDOZA
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:	Poplar Grove Village		
Unit Code:	004/020/32	County:	Boone
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,412,882		
Equalized Assessed Valuation:	\$103,669,761		
Population:	5,049		
Employees:			
Full Time:	7		
Part Time:	1		
Salaries Paid:	\$464,850		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$2,531,779	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$501	\$1,022	\$737
Revenues During FY 22:	\$2,751,577	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$1,604,768	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$545	\$1,174	\$952
Per Capita Expenditures:	\$318	\$967	\$782
Revenues over/under Expenditures:	\$1,146,809	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	173.12%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$2,778,211	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$550	\$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:	\$666,944	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$2,972,242	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$4,279,775	\$14,039,311	\$2,989,000
Per Capita Debt:	\$848	\$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:	\$7,953,218	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$1,575	\$1,999	\$1,575
Revenues During FY 22:	\$1,801,927	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$1,813,972	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$357	\$648	\$456
Per Capita Expenses:	\$359	\$544	\$399
Operating Income (loss):	(\$12,045)	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	437.78%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$7,941,173	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$1,573	\$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:	Port Barrington Village		
Unit Code:	063/030/32	County:	Mchenry
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,522,431		
Equalized Assessed Valuation:	\$53,946,139		
Population:	1,584		
Employees:			
Full Time:	2		
Part Time:	5		
Salaries Paid:	\$238,762		

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$1,329,887	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$840	\$1,022	\$737
Revenues During FY 22:	\$999,442	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$677,960	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$631	\$1,174	\$952
Per Capita Expenditures:	\$428	\$967	\$782
Revenues over/under Expenditures:	\$321,482	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	243.58%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$1,651,369	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$1,043	\$1,237	\$917

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$466,705	\$17,366	\$0
Total Unreserved Funds:	\$1,184,664	\$13,093	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$483,045	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$1,184,664	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$178,059	\$14,039,311	\$2,989,000
Per Capita Debt:	\$112	\$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:	Port Byron Village		
Unit Code:	081/060/32	County:	Rock Island
Fiscal Year End:	3/31/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,615,325		
Equalized Assessed Valuation:	\$30,316,201		
Population:	1,035		
Employees:			
Full Time:	4		
Part Time:	18		
Salaries Paid:	\$266,807		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$2,639,323	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$2,550	\$1,022	\$737
Revenues During FY 22:	\$2,119,184	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$1,564,413	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$2,048	\$1,174	\$952
Per Capita Expenditures:	\$1,512	\$967	\$782
Revenues over/under Expenditures:	\$554,771	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	186.54%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$2,918,206	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$2,820	\$1,237	\$917

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,521,770	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$1,396,436	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$3,163,635	\$14,039,311	\$2,989,000
Per Capita Debt:	\$3,057	\$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:	\$5,474,387	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$5,289	\$1,999	\$1,575
Revenues During FY 22:	\$644,939	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$653,144	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$623	\$648	\$456
Per Capita Expenses:	\$631	\$544	\$399
Operating Income (loss):	(\$8,205)	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	881.44%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$5,757,070	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$5,562	\$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:	Potomac Village		
Unit Code:	092/075/32	County:	Vermilion
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$932,000		
Equalized Assessed Valuation:	\$5,977,523		
Population:	750		
Employees:			
Full Time:	3		
Part Time:	7		
Salaries Paid:	\$123,398		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$520,185	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$694	\$52,950	\$839
Revenues During FY 22:	\$489,675	\$563,644	\$213,143
Expenditures During FY 22:	\$441,459	\$457,110	\$153,944
Per Capita Revenues:	\$653	\$103,095	\$569
Per Capita Expenditures:	\$589	\$81,863	\$420
Revenues over/under Expenditures:	\$48,216	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	127.32%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$562,051	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$749	\$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:	\$209,234	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$352,817	\$167,739	\$177,205

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$841,709	\$554,073	\$33,399
Per Capita Debt:	\$1,122	\$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:	\$1,737,587	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$2,317	\$124,305	\$1,284
Revenues During FY 22:	\$228,341	\$345,491	\$112,306
Expenditures During FY 22:	\$276,522	\$319,535	\$116,797
Per Capita Revenues:	\$304	\$19,154	\$321
Per Capita Expenses:	\$369	\$17,518	\$320
Operating Income (loss):	(\$48,181)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	613.24%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$1,695,756	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$2,261	\$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:	Prairie City Village		
Unit Code:	062/045/32	County:	McDonough
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$462,875		
Equalized Assessed Valuation:	\$1,788,412		
Population:	461		
Employees:			
Full Time:			
Part Time:	15		
Salaries Paid:	\$23,793		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$167,704	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$364	\$52,950	\$839
Revenues During FY 22:	\$157,336	\$563,644	\$213,143
Expenditures During FY 22:	\$127,777	\$457,110	\$153,944
Per Capita Revenues:	\$341	\$103,095	\$569
Per Capita Expenditures:	\$277	\$81,863	\$420
Revenues over/under Expenditures:	\$29,559	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	154.38%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$197,263	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$428	\$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:	\$68,258	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$129,005	\$167,739	\$177,205

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$524,000	\$554,073	\$33,399
Per Capita Debt:	\$1,137	\$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:	\$1,366,068	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$2,963	\$124,305	\$1,284
Revenues During FY 22:	\$177,266	\$345,491	\$112,306
Expenditures During FY 22:	\$202,642	\$319,535	\$116,797
Per Capita Revenues:	\$385	\$19,154	\$321
Per Capita Expenses:	\$440	\$17,518	\$320
Operating Income (loss):	(\$25,376)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	661.61%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$1,340,692	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$2,908	\$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:	Prairie Du Rocher Village		
Unit Code:	079/045/32	County:	Randolph
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$943,650		
Equalized Assessed Valuation:	\$4,768,116		
Population:	502		
Employees:			
Full Time:	1		
Part Time:	15		
Salaries Paid:	\$121,067		

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$789,844	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$1,573	\$52,950	\$839
Revenues During FY 22:	\$331,275	\$563,644	\$213,143
Expenditures During FY 22:	\$243,108	\$457,110	\$153,944
Per Capita Revenues:	\$660	\$103,095	\$569
Per Capita Expenditures:	\$484	\$81,863	\$420
Revenues over/under Expenditures:	\$88,167	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	361.16%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$878,011	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,749	\$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:	\$215,979	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$662,032	\$167,739	\$177,205

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$358,890	\$554,073	\$33,399
Per Capita Debt:	\$715	\$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:	\$1,109,826	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$2,211	\$124,305	\$1,284
Revenues During FY 22:	\$199,408	\$345,491	\$112,306
Expenditures During FY 22:	\$200,575	\$319,535	\$116,797
Per Capita Revenues:	\$397	\$19,154	\$321
Per Capita Expenses:	\$400	\$17,518	\$320
Operating Income (loss):	(\$1,167)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	552.74%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$1,108,659	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$2,208	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Prairie Grove Village		
Unit Code:	063/092/32	County:	Mchenry
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,949,284		
Equalized Assessed Valuation:	\$86,875,150		
Population:	1,904		
Employees:			
Full Time:	6		
Part Time:	8		
Salaries Paid:	\$426,362		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$1,722,987	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$905	\$1,022	\$737
Revenues During FY 22:	\$1,943,819	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$1,665,308	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$1,021	\$1,174	\$952
Per Capita Expenditures:	\$875	\$967	\$782
Revenues over/under Expenditures:	\$278,511	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	120.19%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$2,001,498	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$1,051	\$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:	\$102,393	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$1,899,105	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$345,000	\$14,039,311	\$2,989,000
Per Capita Debt:	\$181	\$1,822	\$849
General Obligation Debt over EAV:	0.40%	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:	Princeton City		
Unit Code:	006/090/30	County:	Bureau
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$25,925,144		
Equalized Assessed Valuation:	\$145,658,048		
Population:	7,468		
Employees:			
Full Time:	77		
Part Time:	32		
Salaries Paid:	\$6,168,220		

Blended Component Units
Empty box for Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$1,343,903	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$180	\$1,022	\$737
Revenues During FY 22:	\$9,730,313	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$10,935,617	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$1,303	\$1,174	\$952
Per Capita Expenditures:	\$1,464	\$967	\$782
Revenues over/under Expenditures:	(\$1,205,304)	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	12.81%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$1,400,869	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$188	\$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:	\$1,887,908	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	(\$19,092,082)	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$20,848,389	\$14,039,311	\$2,989,000
Per Capita Debt:	\$2,792	\$1,822	\$849
General Obligation Debt over EAV:	0.39%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$39,178,725	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$5,246	\$1,999	\$1,575
Revenues During FY 22:	\$16,774,746	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$14,353,397	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$2,246	\$648	\$456
Per Capita Expenses:	\$1,922	\$544	\$399
Operating Income (loss):	\$2,421,349	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	282.93%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$40,609,406	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$5,438	\$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:	Princeville Village		
Unit Code:	072/075/32	County:	Peoria
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,765,025		
Equalized Assessed Valuation:	\$28,722,738		
Population:	1,620		
Employees:			
Full Time:	5		
Part Time:	3		
Salaries Paid:	\$376,072		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$638,384	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$394	\$1,022	\$737
Revenues During FY 22:	\$1,909,717	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$1,357,428	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$1,179	\$1,174	\$952
Per Capita Expenditures:	\$838	\$967	\$782
Revenues over/under Expenditures:	\$552,289	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	110.78%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$1,503,726	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$928	\$1,237	\$917

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,189,607	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$314,119	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$370,572	\$14,039,311	\$2,989,000
Per Capita Debt:	\$229	\$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:	\$2,404,599	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$1,484	\$1,999	\$1,575
Revenues During FY 22:	\$1,038,779	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$1,011,248	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$641	\$648	\$456
Per Capita Expenses:	\$624	\$544	\$399
Operating Income (loss):	\$27,531	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	241.30%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$2,440,130	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$1,506	\$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:	Prospect Heights City		
Unit Code:	016/467/30	County:	Cook
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$18,402,934		
Equalized Assessed Valuation:	\$414,593,891		
Population:	16,058		
Employees:			
Full Time:		39	
Part Time:		21	
Salaries Paid:		\$3,973,125	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$19,191,689	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$1,195	\$1,022	\$737
Revenues During FY 22:	\$13,350,306	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$9,542,961	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$831	\$1,174	\$952
Per Capita Expenditures:	\$594	\$967	\$782
Revenues over/under Expenditures:	\$3,807,345	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	237.71%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$22,684,112	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$1,413	\$1,237	\$917

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$9,264,424	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$54,533,929	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$8,145,116	\$14,039,311	\$2,989,000
Per Capita Debt:	\$507	\$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:	\$7,964,876	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$496	\$1,999	\$1,575
Revenues During FY 22:	\$1,768,525	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$1,023,813	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$110	\$648	\$456
Per Capita Expenses:	\$64	\$544	\$399
Operating Income (loss):	\$744,712	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	860.96%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$8,814,588	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$549	\$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:	Pulaski Village		
Unit Code:	077/040/32	County:	Pulaski
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,142,375		
Equalized Assessed Valuation:	\$1,104,781		
Population:	153		
Employees:			
Full Time:	2		
Part Time:	7		
Salaries Paid:	\$42,699		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$85,821	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$561	\$52,950	\$839
Revenues During FY 22:	\$124,758	\$563,644	\$213,143
Expenditures During FY 22:	\$117,851	\$457,110	\$153,944
Per Capita Revenues:	\$815	\$103,095	\$569
Per Capita Expenditures:	\$770	\$81,863	\$420
Revenues over/under Expenditures:	\$6,907	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	78.68%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$92,728	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$606	\$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:	\$53,743	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$31,447	\$167,739	\$177,205

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$580,315	\$554,073	\$33,399
Per Capita Debt:	\$3,793	\$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:	\$1,975,178	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$12,910	\$124,305	\$1,284
Revenues During FY 22:	\$178,359	\$345,491	\$112,306
Expenditures During FY 22:	\$155,238	\$319,535	\$116,797
Per Capita Revenues:	\$1,166	\$19,154	\$321
Per Capita Expenses:	\$1,015	\$17,518	\$320
Operating Income (loss):	\$23,121	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	1,287.25%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$1,998,299	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$13,061	\$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:	Quincy City		
Unit Code:	001/070/30	County:	Adams
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$111,081,942		
Equalized Assessed Valuation:	\$714,268,037		
Population:	39,463		
Employees:			
Full Time:	296		
Part Time:	59		
Salaries Paid:	\$22,102,813		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$25,930,727	\$34,972,404	\$30,239,443
Per Capita Beginning Fund Balance:	\$657	\$748	\$712
Revenues During FY 22:	\$58,479,106	\$72,859,655	\$58,178,402
Expenditures During FY 22:	\$37,804,586	\$61,478,579	\$47,866,110
Per Capita Revenues:	\$1,482	\$1,441	\$1,484
Per Capita Expenditures:	\$958	\$1,214	\$1,238
Revenues over/under Expenditures:	\$20,674,520	\$11,381,080	\$9,077,164
Ratio of Fund Balance to Expenditures:	96.58%	81.39%	73.81%
Ending Fund Balance for FY 22:	\$36,512,243	\$43,663,747	\$34,356,837
Per Capita Ending Fund Balance:	\$925	\$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:	\$23,785,572	\$19,660,916	\$12,691,601
Total Unrestricted Net Assets:	(\$73,369,550)	(\$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:	\$55,149,289	\$139,572,276	\$79,067,655
Per Capita Debt:	\$1,397	\$2,651	\$2,043
General Obligation Debt over EAV:	3.41%	20.99%	2.70%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$87,935,606	\$76,751,554	\$56,969,508
Per Capita Beginning Retained Earnings	\$2,228	\$1,532	\$1,230
Revenues During FY 22:	\$20,461,725	\$25,359,482	\$17,601,369
Expenditures During FY 22:	\$17,259,327	\$21,600,430	\$14,367,115
Per Capita Revenues:	\$519	\$495	\$394
Per Capita Expenses:	\$437	\$419	\$333
Operating Income (loss):	\$3,202,398	\$3,759,052	\$2,712,239
Ratio of Retained Earnings to Expenses:	530.86%	453.32%	429.72%
Ending Retained Earnings for FY 22:	\$91,623,427	\$80,939,609	\$57,687,802
Per Capita Ending Retained Earnings:	\$2,322	\$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:	Ramsey Village
Unit Code:	026/025/32
County:	Fayette
Fiscal Year End:	4/30/2022
Accounting Method:	Cash With Assets
Appropriation or Budget:	\$2,665,700
Equalized Assessed Valuation:	\$5,155,243
Population:	1,037
Employees:	
Full Time:	5
Part Time:	6
Salaries Paid:	\$223,327

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$967,207	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$933	\$1,022	\$737
Revenues During FY 22:	\$708,186	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$491,044	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$683	\$1,174	\$952
Per Capita Expenditures:	\$474	\$967	\$782
Revenues over/under Expenditures:	\$217,142	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	242.32%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$1,189,874	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$1,147	\$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:	\$462,676	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$727,198	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$492,350	\$14,039,311	\$2,989,000
Per Capita Debt:	\$475	\$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:	\$3,028,447	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$2,920	\$1,999	\$1,575
Revenues During FY 22:	\$473,868	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$588,699	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$457	\$648	\$456
Per Capita Expenses:	\$568	\$544	\$399
Operating Income (loss):	(\$114,831)	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	493.99%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$2,908,091	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$2,804	\$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:	Rankin Village		
Unit Code:	092/080/32	County:	Vermilion
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$441,430		
Equalized Assessed Valuation:	\$2,840,487		
Population:	850		
Employees:			
Full Time:	2		
Part Time:	4		
Salaries Paid:	\$66,891		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$687,859	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$809	\$52,950	\$839
Revenues During FY 22:	\$275,254	\$563,644	\$213,143
Expenditures During FY 22:	\$152,710	\$457,110	\$153,944
Per Capita Revenues:	\$324	\$103,095	\$569
Per Capita Expenditures:	\$180	\$81,863	\$420
Revenues over/under Expenditures:	\$122,544	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	530.68%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$810,403	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$953	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	(\$64,737)	\$10,011	\$0
Total Unreserved Funds:	\$875,140	\$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:	\$396,717	\$554,073	\$33,399
Per Capita Debt:	\$467	\$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:	(\$52,450)	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	(\$62)	\$124,305	\$1,284
Revenues During FY 22:	\$161,939	\$345,491	\$112,306
Expenditures During FY 22:	\$212,568	\$319,535	\$116,797
Per Capita Revenues:	\$191	\$19,154	\$321
Per Capita Expenses:	\$250	\$17,518	\$320
Operating Income (loss):	(\$50,629)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	(48.49%)	411.24%	347.81%
Ending Retained Earnings for FY 22:	(\$103,079)	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	(\$121)	\$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:	Ransom Village		
Unit Code:	050/090/32	County:	Lasalle
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$559,041		
Equalized Assessed Valuation:	\$5,666,186		
Population:	355		
Employees:			
Full Time:			
Part Time:	8		
Salaries Paid:	\$11,975		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$89,171	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$251	\$52,950	\$839
Revenues During FY 22:	\$596,090	\$563,644	\$213,143
Expenditures During FY 22:	\$334,507	\$457,110	\$153,944
Per Capita Revenues:	\$1,679	\$103,095	\$569
Per Capita Expenditures:	\$942	\$81,863	\$420
Revenues over/under Expenditures:	\$261,583	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	104.86%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$350,754	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$988	\$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:	\$129,245	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$221,509	\$167,739	\$177,205

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$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:	Rantoul Village		
Unit Code:	010/080/32	County:	Champaign
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$63,118,892		
Equalized Assessed Valuation:	\$120,569,713		
Population:	12,371		
Employees:			
Full Time:	125		
Part Time:	126		
Salaries Paid:	\$9,595,443		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$11,755,441	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$950	\$1,022	\$737
Revenues During FY 22:	\$14,721,799	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$13,621,249	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$1,190	\$1,174	\$952
Per Capita Expenditures:	\$1,101	\$967	\$782
Revenues over/under Expenditures:	\$1,100,550	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	99.40%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$13,539,863	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$1,094	\$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:	\$7,209,585	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	(\$4,042,582)	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$32,009,883	\$14,039,311	\$2,989,000
Per Capita Debt:	\$2,587	\$1,822	\$849
General Obligation Debt over EAV:	26.39%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$85,942,946	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$6,947	\$1,999	\$1,575
Revenues During FY 22:	\$30,053,060	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$30,370,158	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$2,429	\$648	\$456
Per Capita Expenses:	\$2,455	\$544	\$399
Operating Income (loss):	(\$317,098)	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	278.82%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$84,677,910	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$6,845	\$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:	Rapids City Village		
Unit Code:	081/065/32	County:	Rock Island
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,903,010		
Equalized Assessed Valuation:	\$28,204,032		
Population:	964		
Employees:			
Full Time:	4		
Part Time:	13		
Salaries Paid:	\$243,795		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$646,546	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$671	\$52,950	\$839
Revenues During FY 22:	\$737,940	\$563,644	\$213,143
Expenditures During FY 22:	\$638,417	\$457,110	\$153,944
Per Capita Revenues:	\$765	\$103,095	\$569
Per Capita Expenditures:	\$662	\$81,863	\$420
Revenues over/under Expenditures:	\$99,523	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	291.04%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$1,858,069	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,927	\$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:	\$280,148	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$608,669	\$167,739	\$177,205

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$1,437,417	\$554,073	\$33,399
Per Capita Debt:	\$1,491	\$70,776	\$97
General Obligation Debt over EAV:	5.10%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$2,080,292	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$2,158	\$124,305	\$1,284
Revenues During FY 22:	\$471,765	\$345,491	\$112,306
Expenditures During FY 22:	\$497,739	\$319,535	\$116,797
Per Capita Revenues:	\$489	\$19,154	\$321
Per Capita Expenses:	\$516	\$17,518	\$320
Operating Income (loss):	(\$25,974)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	410.32%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$2,042,318	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$2,119	\$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:	Raritan Village											
Unit Code:	036/040/32	County:	Henderson									
Fiscal Year End:	6/30/2022											
Accounting Method:	Cash With Assets											
Appropriation or Budget:	\$88,000											
Equalized Assessed Valuation:	\$960,577											
Population:	138											
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="2" style="border: 1px solid black; padding: 2px;"> </td> </tr> <tr> <td>Part Time:</td> <td colspan="2" style="border: 1px solid black; padding: 2px; text-align: right;">11</td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="2" style="border: 1px solid black; padding: 2px; text-align: right;">\$9,657</td> </tr> </table>			Full Time:			Part Time:	11		Salaries Paid:	\$9,657	
Full Time:												
Part Time:	11											
Salaries Paid:	\$9,657											

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$125,850	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$912	\$52,950	\$839
Revenues During FY 22:	\$59,995	\$563,644	\$213,143
Expenditures During FY 22:	\$47,172	\$457,110	\$153,944
Per Capita Revenues:	\$435	\$103,095	\$569
Per Capita Expenditures:	\$342	\$81,863	\$420
Revenues over/under Expenditures:	\$12,823	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	315.17%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$148,673	\$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:	\$50,363	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$98,310	\$167,739	\$177,205

FISCAL YEAR 2022



SUSANA A. MENDOZA
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:	\$442,282	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$3,205	\$124,305	\$1,284
Revenues During FY 22:	\$26,425	\$345,491	\$112,306
Expenditures During FY 22:	\$25,633	\$319,535	\$116,797
Per Capita Revenues:	\$191	\$19,154	\$321
Per Capita Expenses:	\$186	\$17,518	\$320
Operating Income (loss):	\$792	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	1,689.52%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$433,074	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$3,138	\$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:	Raymond Village		
Unit Code:	068/070/32	County:	Montgomery
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,421,968		
Equalized Assessed Valuation:	\$13,513,954		
Population:	1,066		
Employees:			
Full Time:	8		
Part Time:	11		
Salaries Paid:	\$336,967		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$1,735,564	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$1,628	\$1,022	\$737
Revenues During FY 22:	\$770,449	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$491,396	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$723	\$1,174	\$952
Per Capita Expenditures:	\$461	\$967	\$782
Revenues over/under Expenditures:	\$279,053	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	397.77%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$1,954,617	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$1,834	\$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:	\$189,233	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$1,765,384	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$66,735	\$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:	\$1,069,698	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$1,003	\$1,999	\$1,575
Revenues During FY 22:	\$421,792	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$465,489	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$396	\$648	\$456
Per Capita Expenses:	\$437	\$544	\$399
Operating Income (loss):	(\$43,697)	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	233.30%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$1,086,001	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$1,019	\$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:	Red Bud City		
Unit Code:	079/050/30	County:	Randolph
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$11,399,998		
Equalized Assessed Valuation:	\$87,704,141		
Population:	4,719		
Employees:			
Full Time:	32		
Part Time:	13		
Salaries Paid:	\$1,858,771		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$5,816,983	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$1,233	\$1,022	\$737
Revenues During FY 22:	\$3,405,285	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$2,333,779	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$722	\$1,174	\$952
Per Capita Expenditures:	\$495	\$967	\$782
Revenues over/under Expenditures:	\$1,071,506	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	299.01%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$6,978,137	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$1,479	\$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:	\$2,568,517	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$4,744,872	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$202,856	\$14,039,311	\$2,989,000
Per Capita Debt:	\$43	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$13,650,730	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$2,893	\$1,999	\$1,575
Revenues During FY 22:	\$9,268,092	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$8,949,329	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$1,964	\$648	\$456
Per Capita Expenses:	\$1,896	\$544	\$399
Operating Income (loss):	\$318,763	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	156.10%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$13,969,493	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$2,960	\$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:	Reddick Village		
Unit Code:	046/080/32	County:	Kankakee
Fiscal Year End:	5/31/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,128,000		
Equalized Assessed Valuation:	\$2,420,871		
Population:	196		
Employees:			
Full Time:			
Part Time:	3		
Salaries Paid:	\$6,885		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$301,916	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$1,540	\$52,950	\$839
Revenues During FY 22:	\$70,857	\$563,644	\$213,143
Expenditures During FY 22:	\$29,626	\$457,110	\$153,944
Per Capita Revenues:	\$362	\$103,095	\$569
Per Capita Expenditures:	\$151	\$81,863	\$420
Revenues over/under Expenditures:	\$41,231	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	1,158.26%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$343,147	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,751	\$66,251	\$1,001

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$73,224	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$278,547	\$167,739	\$177,205

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$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:	\$72,209	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$368	\$124,305	\$1,284
Revenues During FY 22:	\$49,659	\$345,491	\$112,306
Expenditures During FY 22:	\$65,472	\$319,535	\$116,797
Per Capita Revenues:	\$253	\$19,154	\$321
Per Capita Expenses:	\$334	\$17,518	\$320
Operating Income (loss):	(\$15,813)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	86.14%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$56,396	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$288	\$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:	Redmon Village		
Unit Code:	023/040/32	County:	Edgar
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$78,966		
Equalized Assessed Valuation:	\$1,300,020		
Population:	205		
Employees:			
Full Time:			
Part Time:	12		
Salaries Paid:	\$8,630		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$59,645	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$291	\$52,950	\$839
Revenues During FY 22:	\$59,764	\$563,644	\$213,143
Expenditures During FY 22:	\$30,225	\$457,110	\$153,944
Per Capita Revenues:	\$292	\$103,095	\$569
Per Capita Expenditures:	\$147	\$81,863	\$420
Revenues over/under Expenditures:	\$29,539	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	295.07%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$89,184	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$435	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$21,506	\$10,011	\$0
Total Unreserved Funds:	\$67,678	\$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:	Reynolds Village		
Unit Code:	081/070/32	County:	Rock Island
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$459,036		
Equalized Assessed Valuation:	\$7,818,032		
Population:	539		
Employees:			
Full Time:	1		
Part Time:	10		
Salaries Paid:	\$73,075		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$293,799	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$545	\$52,950	\$839
Revenues During FY 22:	\$214,809	\$563,644	\$213,143
Expenditures During FY 22:	\$120,404	\$457,110	\$153,944
Per Capita Revenues:	\$399	\$103,095	\$569
Per Capita Expenditures:	\$223	\$81,863	\$420
Revenues over/under Expenditures:	\$94,405	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	322.42%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$388,204	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$720	\$66,251	\$1,001

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$185,748	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$202,456	\$167,739	\$177,205

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$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:	\$841,341	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$1,561	\$124,305	\$1,284
Revenues During FY 22:	\$202,385	\$345,491	\$112,306
Expenditures During FY 22:	\$149,381	\$319,535	\$116,797
Per Capita Revenues:	\$375	\$19,154	\$321
Per Capita Expenses:	\$277	\$17,518	\$320
Operating Income (loss):	\$53,004	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	598.70%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$894,345	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$1,659	\$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:	Richmond Village		
Unit Code:	063/095/32	County:	Mchenry
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,008,218		
Equalized Assessed Valuation:	\$63,524,619		
Population:	2,089		
Employees:			
Full Time:		14	
Part Time:		6	
Salaries Paid:		\$1,047,659	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$2,499,375	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$1,196	\$1,022	\$737
Revenues During FY 22:	\$2,642,007	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$2,293,570	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$1,265	\$1,174	\$952
Per Capita Expenditures:	\$1,098	\$967	\$782
Revenues over/under Expenditures:	\$348,437	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	118.52%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$2,718,259	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$1,301	\$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:	\$303,741	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$2,624,129	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$5,423,628	\$14,039,311	\$2,989,000
Per Capita Debt:	\$2,596	\$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:	\$5,597,037	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$2,679	\$1,999	\$1,575
Revenues During FY 22:	\$1,385,600	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$1,178,114	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$663	\$648	\$456
Per Capita Expenses:	\$564	\$544	\$399
Operating Income (loss):	\$207,486	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	516.48%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$6,084,690	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$2,913	\$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:	Richton Park Village		
Unit Code:	016/470/32	County:	Cook
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$27,971,038		
Equalized Assessed Valuation:	\$142,561,061		
Population:	12,775		
Employees:			
	Full Time:	61	
	Part Time:	46	
	Salaries Paid:	\$6,977,855	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$5,910,337	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$463	\$1,022	\$737
Revenues During FY 22:	\$18,093,640	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$14,189,902	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$1,416	\$1,174	\$952
Per Capita Expenditures:	\$1,111	\$967	\$782
Revenues over/under Expenditures:	\$3,903,738	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	65.45%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$9,286,911	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$727	\$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:	\$4,085,062	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	(\$19,036,340)	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$10,834,129	\$14,039,311	\$2,989,000
Per Capita Debt:	\$848	\$1,822	\$849
General Obligation Debt over EAV:	2.46%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$8,094,236	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$634	\$1,999	\$1,575
Revenues During FY 22:	\$4,573,880	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$4,685,110	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$358	\$648	\$456
Per Capita Expenses:	\$367	\$544	\$399
Operating Income (loss):	(\$111,230)	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	180.13%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$8,439,142	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$661	\$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:	Ridge Farm Village		
Unit Code:	092/085/32	County:	Vermilion
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$606,134		
Equalized Assessed Valuation:	\$6,188,450		
Population:	882		
Employees:			
Full Time:	5		
Part Time:	12		
Salaries Paid:	\$185,210		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$677,188	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$768	\$52,950	\$839
Revenues During FY 22:	\$508,403	\$563,644	\$213,143
Expenditures During FY 22:	\$289,299	\$457,110	\$153,944
Per Capita Revenues:	\$576	\$103,095	\$569
Per Capita Expenditures:	\$328	\$81,863	\$420
Revenues over/under Expenditures:	\$219,104	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	309.82%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$896,292	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,016	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$351,679	\$10,011	\$0
Total Unreserved Funds:	\$544,613	\$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:	\$139,416	\$554,073	\$33,399
Per Capita Debt:	\$158	\$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:	\$1,348,526	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$1,529	\$124,305	\$1,284
Revenues During FY 22:	\$453,723	\$345,491	\$112,306
Expenditures During FY 22:	\$246,233	\$319,535	\$116,797
Per Capita Revenues:	\$514	\$19,154	\$321
Per Capita Expenses:	\$279	\$17,518	\$320
Operating Income (loss):	\$207,490	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	633.78%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$1,560,584	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$1,769	\$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:	Ridgway Village
Unit Code:	030/035/32
County:	Gallatin
Fiscal Year End:	4/30/2022
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$797,162
Equalized Assessed Valuation:	\$3,638,931
Population:	851
Employees:	
Full Time:	5
Part Time:	11
Salaries Paid:	\$231,980

Blended Component Units
Empty box for Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$1,457,931	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$1,713	\$52,950	\$839
Revenues During FY 22:	\$762,146	\$563,644	\$213,143
Expenditures During FY 22:	\$722,685	\$457,110	\$153,944
Per Capita Revenues:	\$896	\$103,095	\$569
Per Capita Expenditures:	\$849	\$81,863	\$420
Revenues over/under Expenditures:	\$39,461	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	240.19%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$1,735,839	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$2,040	\$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:	\$508,423	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$232,689	\$167,739	\$177,205

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$1,082,321	\$554,073	\$33,399
Per Capita Debt:	\$1,272	\$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:	\$1,062,138	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$1,248	\$124,305	\$1,284
Revenues During FY 22:	\$403,827	\$345,491	\$112,306
Expenditures During FY 22:	\$328,578	\$319,535	\$116,797
Per Capita Revenues:	\$475	\$19,154	\$321
Per Capita Expenses:	\$386	\$17,518	\$320
Operating Income (loss):	\$75,249	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	335.93%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$1,103,787	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$1,297	\$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:	Ridott Village		
Unit Code:	089/050/32	County:	Stephenson
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash		
Appropriation or Budget:	\$64,821		
Equalized Assessed Valuation:	\$1,073,845		
Population:	124		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$3,047		

Blended Component Units

Number Submitted = 1
village of ridott

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$112,330	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$906	\$52,950	\$839
Revenues During FY 22:	\$42,518	\$563,644	\$213,143
Expenditures During FY 22:	\$34,456	\$457,110	\$153,944
Per Capita Revenues:	\$343	\$103,095	\$569
Per Capita Expenditures:	\$278	\$81,863	\$420
Revenues over/under Expenditures:	\$8,062	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	349.41%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$120,392	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$971	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$18,463	\$10,011	\$0
Total Unreserved Funds:	\$96,118	\$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:	Ringwood Village		
Unit Code:	063/094/32	County:	Mchenry
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,556,070		
Equalized Assessed Valuation:	\$41,508,500		
Population:	789		
Employees:			
Full Time:			
Part Time:	2		
Salaries Paid:	\$22,475		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$679,824	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$862	\$52,950	\$839
Revenues During FY 22:	\$580,407	\$563,644	\$213,143
Expenditures During FY 22:	\$614,263	\$457,110	\$153,944
Per Capita Revenues:	\$736	\$103,095	\$569
Per Capita Expenditures:	\$779	\$81,863	\$420
Revenues over/under Expenditures:	(\$33,856)	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	105.16%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$645,968	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$819	\$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:	\$254,231	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$431,737	\$167,739	\$177,205

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$104,903	\$554,073	\$33,399
Per Capita Debt:	\$133	\$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:	Rio Village		
Unit Code:	048/050/32	County:	Knox
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$157,354		
Equalized Assessed Valuation:	\$2,146,891		
Population:	225		
Employees:			
Full Time:			
Part Time:	12		
Salaries Paid:	\$14,890		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$267,289	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$1,188	\$52,950	\$839
Revenues During FY 22:	\$95,016	\$563,644	\$213,143
Expenditures During FY 22:	\$38,051	\$457,110	\$153,944
Per Capita Revenues:	\$422	\$103,095	\$569
Per Capita Expenditures:	\$169	\$81,863	\$420
Revenues over/under Expenditures:	\$56,965	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	852.16%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$324,254	\$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:	\$0	\$42,817	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$90,032	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$234,222	\$167,739	\$177,205

FISCAL YEAR 2022



SUSANA A. MENDOZA
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:	\$194,011	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$862	\$124,305	\$1,284
Revenues During FY 22:	\$36,794	\$345,491	\$112,306
Expenditures During FY 22:	\$34,237	\$319,535	\$116,797
Per Capita Revenues:	\$164	\$19,154	\$321
Per Capita Expenses:	\$152	\$17,518	\$320
Operating Income (loss):	\$2,557	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	574.14%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$196,568	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$874	\$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:	Ripley Village		
Unit Code:	005/020/32	County:	Brown
Fiscal Year End:	12/31/2022		
Accounting Method:	Cash		
Appropriation or Budget:	\$135,670		
Equalized Assessed Valuation:	\$643,764		
Population:	53		
Employees:			
Full Time:			
Part Time:	8		
Salaries Paid:	\$4,553		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$174,319	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$3,289	\$52,950	\$839
Revenues During FY 22:	\$74,964	\$563,644	\$213,143
Expenditures During FY 22:	\$62,752	\$457,110	\$153,944
Per Capita Revenues:	\$1,414	\$103,095	\$569
Per Capita Expenditures:	\$1,184	\$81,863	\$420
Revenues over/under Expenditures:	\$12,212	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	297.25%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$186,531	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$3,519	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,011	\$0
Total Unreserved Funds:	\$186,531	\$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:	River Forest Village		
Unit Code:	016/480/32	County:	Cook
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$33,894,391		
Equalized Assessed Valuation:	\$594,319,539		
Population:	11,717		
Employees:			
Full Time:		76	
Part Time:		3	
Salaries Paid:		\$8,170,909	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$12,040,388	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$1,028	\$1,022	\$737
Revenues During FY 22:	\$19,675,625	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$17,388,953	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$1,679	\$1,174	\$952
Per Capita Expenditures:	\$1,484	\$967	\$782
Revenues over/under Expenditures:	\$2,286,672	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	77.20%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$13,424,117	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$1,146	\$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:	\$3,406,881	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	(\$27,557,303)	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$60,427,067	\$14,039,311	\$2,989,000
Per Capita Debt:	\$5,157	\$1,822	\$849
General Obligation Debt over EAV:	0.97%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$12,901,144	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$1,101	\$1,999	\$1,575
Revenues During FY 22:	\$5,434,518	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$5,758,904	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$464	\$648	\$456
Per Capita Expenses:	\$491	\$544	\$399
Operating Income (loss):	(\$324,386)	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	218.39%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$12,576,758	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$1,073	\$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:	Riverdale Village		
Unit Code:	016/475/32	County:	Cook
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$24,543,577		
Equalized Assessed Valuation:	\$103,150,951		
Population:	10,663		
Employees:			
Full Time:	76		
Part Time:	33		
Salaries Paid:	\$5,851,617		

Blended Component Units
Number Submitted = 3
Firefighters' Pension
Police Pension
Riverdale Finance Corporation

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$1,055,796	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$99	\$1,022	\$737
Revenues During FY 22:	\$16,116,873	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$13,989,773	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$1,511	\$1,174	\$952
Per Capita Expenditures:	\$1,312	\$967	\$782
Revenues over/under Expenditures:	\$2,127,100	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	35.08%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$4,907,895	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$460	\$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:	\$9,194,658	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	(\$111,097,220)	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$119,651,699	\$14,039,311	\$2,989,000
Per Capita Debt:	\$11,221	\$1,822	\$849
General Obligation Debt over EAV:	18.73%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$6,303,790	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$591	\$1,999	\$1,575
Revenues During FY 22:	\$4,643,511	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$6,021,499	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$435	\$648	\$456
Per Capita Expenses:	\$565	\$544	\$399
Operating Income (loss):	(\$1,377,988)	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	81.58%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$4,912,417	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$461	\$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:	Riverside Village		
Unit Code:	016/490/32	County:	Cook
Fiscal Year End:	12/31/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$23,803,815		
Equalized Assessed Valuation:	\$319,298,824		
Population:	9,298		
Employees:			
Full Time:	57		
Part Time:	111		
Salaries Paid:	\$5,423,005		

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:	\$5,728,332	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$616	\$1,022	\$737
Revenues During FY 22:	\$14,158,004	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$12,556,965	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$1,523	\$1,174	\$952
Per Capita Expenditures:	\$1,351	\$967	\$782
Revenues over/under Expenditures:	\$1,601,039	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	55.29%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$6,942,221	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$747	\$1,237	\$917

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,398,424	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	(\$10,778,814)	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$3,638,544	\$14,039,311	\$2,989,000
Per Capita Debt:	\$391	\$1,822	\$849
General Obligation Debt over EAV:	0.89%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$18,911,112	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$2,034	\$1,999	\$1,575
Revenues During FY 22:	\$4,603,340	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$3,904,208	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$495	\$648	\$456
Per Capita Expenses:	\$420	\$544	\$399
Operating Income (loss):	\$699,132	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	502.28%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$19,610,244	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$2,109	\$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:	Riverton Village		
Unit Code:	083/095/32	County:	Sangamon
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$10,546,400		
Equalized Assessed Valuation:	\$45,421,499		
Population:	3,497		
Employees:			
Full Time:		23	
Part Time:		24	
Salaries Paid:		\$1,937,293	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$817,112	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$234	\$1,022	\$737
Revenues During FY 22:	\$2,049,404	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$1,629,725	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$586	\$1,174	\$952
Per Capita Expenditures:	\$466	\$967	\$782
Revenues over/under Expenditures:	\$419,679	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	84.74%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$1,381,071	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$395	\$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:	\$610,175	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$452,304	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$2,498,523	\$14,039,311	\$2,989,000
Per Capita Debt:	\$714	\$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:	\$4,711,932	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$1,347	\$1,999	\$1,575
Revenues During FY 22:	\$6,510,062	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$5,973,900	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$1,862	\$648	\$456
Per Capita Expenses:	\$1,708	\$544	\$399
Operating Income (loss):	\$536,162	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	85.44%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$5,103,814	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$1,459	\$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:	Riverwoods Village		
Unit Code:	049/155/32	County:	Lake
Fiscal Year End:	12/31/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$14,016,391		
Equalized Assessed Valuation:	\$351,773,968		
Population:	3,618		
Employees:			
Full Time:	14		
Part Time:	17		
Salaries Paid:	\$1,595,746		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$10,477,751	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$2,896	\$1,022	\$737
Revenues During FY 22:	\$4,506,915	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$4,529,531	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$1,246	\$1,174	\$952
Per Capita Expenditures:	\$1,252	\$967	\$782
Revenues over/under Expenditures:	(\$22,616)	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	170.61%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$7,727,929	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$2,136	\$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:	\$2,981,641	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$7,496,350	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$2,047,092	\$14,039,311	\$2,989,000
Per Capita Debt:	\$566	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$13,307,470	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$3,678	\$1,999	\$1,575
Revenues During FY 22:	\$1,697,649	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$1,899,758	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$469	\$648	\$456
Per Capita Expenses:	\$525	\$544	\$399
Operating Income (loss):	(\$202,109)	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	689.84%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$13,105,361	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$3,622	\$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:	Roanoke Village		
Unit Code:	102/060/32	County:	Woodford
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,399,400		
Equalized Assessed Valuation:	\$26,843,059		
Population:	1,929		
Employees:			
Full Time:	5		
Part Time:	19		
Salaries Paid:	\$421,818		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$1,934,423	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$1,003	\$1,022	\$737
Revenues During FY 22:	\$1,797,024	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$1,746,619	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$932	\$1,174	\$952
Per Capita Expenditures:	\$905	\$967	\$782
Revenues over/under Expenditures:	\$50,405	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	112.98%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$1,973,400	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$1,023	\$1,237	\$917

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$538,642	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$1,424,302	(\$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:	\$6,433,214	\$14,039,311	\$2,989,000
Per Capita Debt:	\$3,335	\$1,822	\$849
General Obligation Debt over EAV:	15.33%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$5,195,217	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$2,693	\$1,999	\$1,575
Revenues During FY 22:	\$1,086,195	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$916,120	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$563	\$648	\$456
Per Capita Expenses:	\$475	\$544	\$399
Operating Income (loss):	\$170,075	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	586.90%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$5,376,720	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$2,787	\$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:	Roberts Village		
Unit Code:	027/045/32	County:	Ford
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$352,390		
Equalized Assessed Valuation:	\$2,429,441		
Population:	350		
Employees:			
Full Time:			
Part Time:	15		
Salaries Paid:	\$44,712		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$370,623	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$1,059	\$52,950	\$839
Revenues During FY 22:	\$237,573	\$563,644	\$213,143
Expenditures During FY 22:	\$139,947	\$457,110	\$153,944
Per Capita Revenues:	\$679	\$103,095	\$569
Per Capita Expenditures:	\$400	\$81,863	\$420
Revenues over/under Expenditures:	\$97,626	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	334.59%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$468,249	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,338	\$66,251	\$1,001

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$96,130	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$372,119	\$167,739	\$177,205

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$570,313	\$554,073	\$33,399
Per Capita Debt:	\$1,629	\$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:	\$658,549	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$1,882	\$124,305	\$1,284
Revenues During FY 22:	\$113,594	\$345,491	\$112,306
Expenditures During FY 22:	\$95,556	\$319,535	\$116,797
Per Capita Revenues:	\$325	\$19,154	\$321
Per Capita Expenses:	\$273	\$17,518	\$320
Operating Income (loss):	\$18,038	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	708.05%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$676,587	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$1,933	\$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:	Robinson City		
Unit Code:	017/030/30	County:	Crawford
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$9,946,529		
Equalized Assessed Valuation:	\$90,738,885		
Population:	7,150		
Employees:			
	Full Time:	37	
	Part Time:	100	
	Salaries Paid:	\$3,053,585	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$6,265,184	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$876	\$1,022	\$737
Revenues During FY 22:	\$6,514,130	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$6,024,797	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$911	\$1,174	\$952
Per Capita Expenditures:	\$843	\$967	\$782
Revenues over/under Expenditures:	\$489,333	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	112.61%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$6,784,517	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$949	\$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:	\$2,215,893	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$3,564,071	(\$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:	\$7,009,360	\$14,039,311	\$2,989,000
Per Capita Debt:	\$980	\$1,822	\$849
General Obligation Debt over EAV:	7.39%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$6,577,673	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$920	\$1,999	\$1,575
Revenues During FY 22:	\$1,448,023	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$1,402,926	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$203	\$648	\$456
Per Capita Expenses:	\$196	\$544	\$399
Operating Income (loss):	\$45,097	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	469.93%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$6,592,770	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$922	\$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:	Rochelle City		
Unit Code:	071/055/30	County:	Ogle
Fiscal Year End:	12/31/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$89,785,184		
Equalized Assessed Valuation:	\$283,176,819		
Population:	9,446		
Employees:			
Full Time:	117		
Part Time:	4		
Salaries Paid:	\$11,200,544		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$13,864,859	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$1,468	\$1,022	\$737
Revenues During FY 22:	\$15,158,062	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$15,046,786	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$1,605	\$1,174	\$952
Per Capita Expenditures:	\$1,593	\$967	\$782
Revenues over/under Expenditures:	\$111,276	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	106.45%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$16,017,970	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$1,696	\$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:	\$5,864,305	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$614,030	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$55,136,352	\$14,039,311	\$2,989,000
Per Capita Debt:	\$5,837	\$1,822	\$849
General Obligation Debt over EAV:	2.47%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$113,292,858	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$11,994	\$1,999	\$1,575
Revenues During FY 22:	\$50,524,346	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$48,575,120	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$5,349	\$648	\$456
Per Capita Expenses:	\$5,142	\$544	\$399
Operating Income (loss):	\$1,949,226	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	233.21%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$113,284,038	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$11,993	\$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:	Rochester Village
Unit Code:	083/100/32
County:	Sangamon
Fiscal Year End:	4/30/2022
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$6,217,323
Equalized Assessed Valuation:	\$90,235,719
Population:	3,811
Employees:	
Full Time:	19
Part Time:	
Salaries Paid:	\$1,061,332

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$1,795,033	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$471	\$1,022	\$737
Revenues During FY 22:	\$2,795,914	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$1,725,945	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$734	\$1,174	\$952
Per Capita Expenditures:	\$453	\$967	\$782
Revenues over/under Expenditures:	\$1,069,969	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	151.38%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$2,612,654	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$686	\$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:	\$1,147,674	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$1,218,081	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$1,202,624	\$14,039,311	\$2,989,000
Per Capita Debt:	\$316	\$1,822	\$849
General Obligation Debt over EAV:	1.01%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$6,035,521	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$1,584	\$1,999	\$1,575
Revenues During FY 22:	\$2,150,061	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$2,011,167	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$564	\$648	\$456
Per Capita Expenses:	\$528	\$544	\$399
Operating Income (loss):	\$138,894	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	319.55%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$6,426,763	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$1,686	\$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:	Rock Falls City
Unit Code:	098/050/30
County:	Whiteside
Fiscal Year End:	4/30/2022
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$33,649,754
Equalized Assessed Valuation:	\$85,299,879
Population:	8,914
Employees:	
Full Time:	76
Part Time:	1
Salaries Paid:	\$5,772,268

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$5,687,963	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$638	\$1,022	\$737
Revenues During FY 22:	\$10,415,256	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$8,506,679	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$1,168	\$1,174	\$952
Per Capita Expenditures:	\$954	\$967	\$782
Revenues over/under Expenditures:	\$1,908,577	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	94.68%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$8,054,516	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$904	\$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:	\$3,220,595	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	(\$9,812,378)	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$33,744,772	\$14,039,311	\$2,989,000
Per Capita Debt:	\$3,786	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$54,399,000	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$6,103	\$1,999	\$1,575
Revenues During FY 22:	\$19,006,077	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$15,426,994	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$2,132	\$648	\$456
Per Capita Expenses:	\$1,731	\$544	\$399
Operating Income (loss):	\$3,579,083	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	373.36%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$57,598,167	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$6,462	\$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:	Rock Island City		
Unit Code:	081/075/30	County:	Rock Island
Fiscal Year End:	12/31/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$126,999,358		
Equalized Assessed Valuation:	\$15,136,513		
Population:	36,636		
Employees:			
	Full Time:	365	
	Part Time:	98	
	Salaries Paid:	\$27,114,069	

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:	\$32,908,098	\$34,972,404	\$30,239,443
Per Capita Beginning Fund Balance:	\$898	\$748	\$712
Revenues During FY 22:	\$64,810,171	\$72,859,655	\$58,178,402
Expenditures During FY 22:	\$48,334,996	\$61,478,579	\$47,866,110
Per Capita Revenues:	\$1,769	\$1,441	\$1,484
Per Capita Expenditures:	\$1,319	\$1,214	\$1,238
Revenues over/under Expenditures:	\$16,475,175	\$11,381,080	\$9,077,164
Ratio of Fund Balance to Expenditures:	87.95%	81.39%	73.81%
Ending Fund Balance for FY 22:	\$42,508,605	\$43,663,747	\$34,356,837
Per Capita Ending Fund Balance:	\$1,160	\$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:	\$15,397,215	\$19,660,916	\$12,691,601
Total Unrestricted Net Assets:	(\$150,176,149)	(\$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:	\$119,900,840	\$139,572,276	\$79,067,655
Per Capita Debt:	\$3,273	\$2,651	\$2,043
General Obligation Debt over EAV:	427.58%	20.99%	2.70%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$55,915,763	\$76,751,554	\$56,969,508
Per Capita Beginning Retained Earnings	\$1,526	\$1,532	\$1,230
Revenues During FY 22:	\$30,905,756	\$25,359,482	\$17,601,369
Expenditures During FY 22:	\$28,654,437	\$21,600,430	\$14,367,115
Per Capita Revenues:	\$844	\$495	\$394
Per Capita Expenses:	\$782	\$419	\$333
Operating Income (loss):	\$2,251,319	\$3,759,052	\$2,712,239
Ratio of Retained Earnings to Expenses:	201.34%	453.32%	429.72%
Ending Retained Earnings for FY 22:	\$57,691,863	\$80,939,609	\$57,687,802
Per Capita Ending Retained Earnings:	\$1,575	\$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:	Rockbridge Village											
Unit Code:	031/035/32	County:	Greene									
Fiscal Year End:	4/30/2022											
Accounting Method:	Modified Accrual											
Appropriation or Budget:	\$336,290											
Equalized Assessed Valuation:	\$1,714,850											
Population:	175											
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="2" style="border: 1px solid black; padding: 2px;"> </td> </tr> <tr> <td>Part Time:</td> <td colspan="2" style="border: 1px solid black; padding: 2px; text-align: center;">10</td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="2" style="border: 1px solid black; padding: 2px; text-align: center;">\$16,763</td> </tr> </table>			Full Time:			Part Time:	10		Salaries Paid:	\$16,763	
Full Time:												
Part Time:	10											
Salaries Paid:	\$16,763											

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$382,632	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$2,186	\$52,950	\$839
Revenues During FY 22:	\$102,648	\$563,644	\$213,143
Expenditures During FY 22:	\$154,700	\$457,110	\$153,944
Per Capita Revenues:	\$587	\$103,095	\$569
Per Capita Expenditures:	\$884	\$81,863	\$420
Revenues over/under Expenditures:	(\$52,052)	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	258.03%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$399,173	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$2,281	\$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:	\$22,603	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$376,570	\$167,739	\$177,205

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$205,426	\$554,073	\$33,399
Per Capita Debt:	\$1,174	\$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:	\$2,144,687	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$12,255	\$124,305	\$1,284
Revenues During FY 22:	\$91,585	\$345,491	\$112,306
Expenditures During FY 22:	\$156,261	\$319,535	\$116,797
Per Capita Revenues:	\$523	\$19,154	\$321
Per Capita Expenses:	\$893	\$17,518	\$320
Operating Income (loss):	(\$64,676)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	1,331.96%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$2,081,330	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$11,893	\$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:	Rockdale Village		
Unit Code:	099/105/32	County:	Will
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$9,173,100		
Equalized Assessed Valuation:	\$53,760,160		
Population:	1,931		
Employees:			
Full Time:		13	
Part Time:		16	
Salaries Paid:		\$901,410	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$6,245,071	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$3,234	\$1,022	\$737
Revenues During FY 22:	\$3,623,961	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$2,280,930	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$1,877	\$1,174	\$952
Per Capita Expenditures:	\$1,181	\$967	\$782
Revenues over/under Expenditures:	\$1,343,031	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	332.68%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$7,588,102	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$3,930	\$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:	\$2,681,266	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$4,230,945	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
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:	\$7,548,658	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$3,909	\$1,999	\$1,575
Revenues During FY 22:	\$1,963,905	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$1,646,995	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$1,017	\$648	\$456
Per Capita Expenses:	\$853	\$544	\$399
Operating Income (loss):	\$316,910	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	477.57%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$7,865,568	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$4,073	\$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:	Rockford City		
Unit Code:	101/035/30	County:	Winnebago
Fiscal Year End:	12/31/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$257,058,196		
Equalized Assessed Valuation:	\$2,030,590,488		
Population:	147,711		
Employees:			
Full Time:	1,033		
Part Time:	38		
Salaries Paid:	\$95,176,495		

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$74,619,665	\$34,972,404	\$30,239,443
Per Capita Beginning Fund Balance:	\$505	\$748	\$712
Revenues During FY 22:	\$321,760,548	\$72,859,655	\$58,178,402
Expenditures During FY 22:	\$238,202,883	\$61,478,579	\$47,866,110
Per Capita Revenues:	\$2,178	\$1,441	\$1,484
Per Capita Expenditures:	\$1,613	\$1,214	\$1,238
Revenues over/under Expenditures:	\$83,557,665	\$11,381,080	\$9,077,164
Ratio of Fund Balance to Expenditures:	62.83%	81.39%	73.81%
Ending Fund Balance for FY 22:	\$149,661,794	\$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:	\$44,987,301	\$19,660,916	\$12,691,601
Total Unrestricted Net Assets:	(\$285,420,931)	(\$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:	\$130,110,143	\$139,572,276	\$79,067,655
Per Capita Debt:	\$881	\$2,651	\$2,043
General Obligation Debt over EAV:	0.00%	20.99%	2.70%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$184,917,569	\$76,751,554	\$56,969,508
Per Capita Beginning Retained Earnings	\$1,252	\$1,532	\$1,230
Revenues During FY 22:	\$39,015,313	\$25,359,482	\$17,601,369
Expenditures During FY 22:	\$30,462,404	\$21,600,430	\$14,367,115
Per Capita Revenues:	\$264	\$495	\$394
Per Capita Expenses:	\$206	\$419	\$333
Operating Income (loss):	\$8,552,909	\$3,759,052	\$2,712,239
Ratio of Retained Earnings to Expenses:	639.58%	453.32%	429.72%
Ending Retained Earnings for FY 22:	\$194,830,399	\$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:	Rockton Village
Unit Code:	101/040/32
County:	Winnebago
Fiscal Year End:	5/31/2022
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$7,849,441
Equalized Assessed Valuation:	\$176,759,434
Population:	7,899
Employees:	
Full Time:	37
Part Time:	42
Salaries Paid:	\$2,462,928

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$3,156,155	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$400	\$1,022	\$737
Revenues During FY 22:	\$7,755,298	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$7,744,135	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$982	\$1,174	\$952
Per Capita Expenditures:	\$980	\$967	\$782
Revenues over/under Expenditures:	\$11,163	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	43.28%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$3,351,498	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$424	\$1,237	\$917

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,444,648	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$289,510	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$13,058,881	\$14,039,311	\$2,989,000
Per Capita Debt:	\$1,653	\$1,822	\$849
General Obligation Debt over EAV:	0.58%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$4,635,864	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$587	\$1,999	\$1,575
Revenues During FY 22:	\$2,253,722	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$1,923,097	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$285	\$648	\$456
Per Capita Expenses:	\$243	\$544	\$399
Operating Income (loss):	\$330,625	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	258.95%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$4,979,945	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$630	\$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:	Rockwood Village		
Unit Code:	079/055/32	County:	Randolph
Fiscal Year End:	12/31/2022		
Accounting Method:	Cash		
Appropriation or Budget:	\$19,280		
Equalized Assessed Valuation:	\$478,833		
Population:	32		
Employees:			
Full Time:			
Part Time:	7		
Salaries Paid:	\$2,685		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$111,607	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$3,488	\$52,950	\$839
Revenues During FY 22:	\$18,495	\$563,644	\$213,143
Expenditures During FY 22:	\$11,401	\$457,110	\$153,944
Per Capita Revenues:	\$578	\$103,095	\$569
Per Capita Expenditures:	\$356	\$81,863	\$420
Revenues over/under Expenditures:	\$7,094	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	1,041.15%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$118,701	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$3,709	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$46,742	\$10,011	\$0
Total Unreserved Funds:	\$71,959	\$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:	Rolling Meadows City		
Unit Code:	016/500/30	County:	Cook
Fiscal Year End:	12/31/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$84,798,004		
Equalized Assessed Valuation:	\$871,265,458		
Population:	23,781		
Employees:			
Full Time:	158		
Part Time:	14		
Salaries Paid:	\$19,302,448		

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:	\$16,906,613	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$711	\$1,022	\$737
Revenues During FY 22:	\$39,678,930	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$36,423,131	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$1,669	\$1,174	\$952
Per Capita Expenditures:	\$1,532	\$967	\$782
Revenues over/under Expenditures:	\$3,255,799	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	53.80%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$19,596,724	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$824	\$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:	\$3,966,742	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	(\$39,800,332)	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$111,244,940	\$14,039,311	\$2,989,000
Per Capita Debt:	\$4,678	\$1,822	\$849
General Obligation Debt over EAV:	1.89%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$25,483,127	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$1,072	\$1,999	\$1,575
Revenues During FY 22:	\$13,280,498	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$14,186,484	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$558	\$648	\$456
Per Capita Expenses:	\$597	\$544	\$399
Operating Income (loss):	(\$905,986)	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	173.24%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$24,577,141	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$1,033	\$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:	Romeoville Village		
Unit Code:	099/107/32	County:	Will
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$145,155,800		
Equalized Assessed Valuation:	\$1,399,032,507		
Population:	39,863		
Employees:			
Full Time:		230	
Part Time:		262	
Salaries Paid:		\$25,180,880	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$49,068,907	\$34,972,404	\$30,239,443
Per Capita Beginning Fund Balance:	\$1,231	\$748	\$712
Revenues During FY 22:	\$75,180,177	\$72,859,655	\$58,178,402
Expenditures During FY 22:	\$55,034,506	\$61,478,579	\$47,866,110
Per Capita Revenues:	\$1,886	\$1,441	\$1,484
Per Capita Expenditures:	\$1,381	\$1,214	\$1,238
Revenues over/under Expenditures:	\$20,145,671	\$11,381,080	\$9,077,164
Ratio of Fund Balance to Expenditures:	117.63%	81.39%	73.81%
Ending Fund Balance for FY 22:	\$64,734,660	\$43,663,747	\$34,356,837
Per Capita Ending Fund Balance:	\$1,624	\$904	\$915

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$17,848,357	\$19,660,916	\$12,691,601
Total Unrestricted Net Assets:	(\$21,507,114)	(\$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:	\$164,822,128	\$139,572,276	\$79,067,655
Per Capita Debt:	\$4,135	\$2,651	\$2,043
General Obligation Debt over EAV:	8.86%	20.99%	2.70%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$94,127,702	\$76,751,554	\$56,969,508
Per Capita Beginning Retained Earnings	\$2,361	\$1,532	\$1,230
Revenues During FY 22:	\$20,213,643	\$25,359,482	\$17,601,369
Expenditures During FY 22:	\$14,435,463	\$21,600,430	\$14,367,115
Per Capita Revenues:	\$507	\$495	\$394
Per Capita Expenses:	\$362	\$419	\$333
Operating Income (loss):	\$5,778,180	\$3,759,052	\$2,712,239
Ratio of Retained Earnings to Expenses:	692.13%	453.32%	429.72%
Ending Retained Earnings for FY 22:	\$99,911,776	\$80,939,609	\$57,687,802
Per Capita Ending Retained Earnings:	\$2,506	\$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:	Roodhouse City		
Unit Code:	031/040/30	County:	Greene
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$7,191,715		
Equalized Assessed Valuation:	\$10,889,347		
Population:	1,656		
Employees:			
	Full Time:	27	
	Part Time:	7	
	Salaries Paid:	\$818,507	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$275,399	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$166	\$1,022	\$737
Revenues During FY 22:	\$1,388,002	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$1,162,883	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$838	\$1,174	\$952
Per Capita Expenditures:	\$702	\$967	\$782
Revenues over/under Expenditures:	\$225,119	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	43.04%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$500,518	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$302	\$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:	\$758,886	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$68,707	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$5,983,527	\$14,039,311	\$2,989,000
Per Capita Debt:	\$3,613	\$1,822	\$849
General Obligation Debt over EAV:	4.13%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$4,592,863	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$2,773	\$1,999	\$1,575
Revenues During FY 22:	\$2,977,256	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$3,006,453	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$1,798	\$648	\$456
Per Capita Expenses:	\$1,815	\$544	\$399
Operating Income (loss):	(\$29,197)	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	151.80%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$4,563,666	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$2,756	\$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:	Roscoe Village
Unit Code:	101/045/32
County:	Winnebago
Fiscal Year End:	12/31/2022
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$11,341,938
Equalized Assessed Valuation:	\$248,529,497
Population:	10,871
Employees:	
Full Time:	28
Part Time:	32
Salaries Paid:	\$2,121,843

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$7,139,454	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$657	\$1,022	\$737
Revenues During FY 22:	\$8,903,682	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$7,572,631	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$819	\$1,174	\$952
Per Capita Expenditures:	\$697	\$967	\$782
Revenues over/under Expenditures:	\$1,331,051	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	105.91%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$8,020,203	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$738	\$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:	\$2,542,174	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$3,091,248	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$6,417,563	\$14,039,311	\$2,989,000
Per Capita Debt:	\$590	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

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

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Rose Hill Village		
Unit Code:	040/020/32	County:	Jasper
Fiscal Year End:	12/31/2022		
Accounting Method:	Cash		
Appropriation or Budget:	\$22,800		
Equalized Assessed Valuation:	\$634,415		
Population:	85		
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:	\$215,543	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$2,536	\$52,950	\$839
Revenues During FY 22:	\$30,679	\$563,644	\$213,143
Expenditures During FY 22:	\$7,873	\$457,110	\$153,944
Per Capita Revenues:	\$361	\$103,095	\$569
Per Capita Expenditures:	\$93	\$81,863	\$420
Revenues over/under Expenditures:	\$22,806	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	3,027.42%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$238,349	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$2,804	\$66,251	\$1,001

Equity

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

Net Assets

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

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Roselle Village
Unit Code:	022/095/32
County:	Dupage
Fiscal Year End:	12/31/2022
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$47,228,440
Equalized Assessed Valuation:	\$827,714,626
Population:	22,897
Employees:	
Full Time:	112
Part Time:	33
Salaries Paid:	\$9,754,555

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$11,331,223	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$495	\$1,022	\$737
Revenues During FY 22:	\$23,047,601	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$20,252,713	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$1,007	\$1,174	\$952
Per Capita Expenditures:	\$885	\$967	\$782
Revenues over/under Expenditures:	\$2,794,888	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	64.19%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$13,001,111	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$568	\$1,237	\$917

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,900,803	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	(\$11,363,402)	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$68,007,572	\$14,039,311	\$2,989,000
Per Capita Debt:	\$2,970	\$1,822	\$849
General Obligation Debt over EAV:	0.09%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$25,471,778	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$1,112	\$1,999	\$1,575
Revenues During FY 22:	\$11,162,534	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$9,452,861	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$488	\$648	\$456
Per Capita Expenses:	\$413	\$544	\$399
Operating Income (loss):	\$1,709,673	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	286.07%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$27,041,544	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$1,181	\$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:	Rosemont Village
Unit Code:	016/505/32
County:	Cook
Fiscal Year End:	12/31/2022
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$185,762,440
Equalized Assessed Valuation:	\$857,316,512
Population:	4,027
Employees:	
Full Time:	341
Part Time:	437
Salaries Paid:	\$27,019,733

Blended Component Units

Number Submitted = 1
Public Safety Officers' Pension Fund

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$151,832,090	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$37,704	\$1,022	\$737
Revenues During FY 22:	\$81,575,361	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$52,139,047	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$20,257	\$1,174	\$952
Per Capita Expenditures:	\$12,947	\$967	\$782
Revenues over/under Expenditures:	\$29,436,314	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	358.30%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$186,813,985	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$46,390	\$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:	\$35,873,840	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	(\$325,757,515)	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$498,610,800	\$14,039,311	\$2,989,000
Per Capita Debt:	\$123,817	\$1,822	\$849
General Obligation Debt over EAV:	35.86%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$240,968,010	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$59,838	\$1,999	\$1,575
Revenues During FY 22:	\$92,745,215	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$62,088,197	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$23,031	\$648	\$456
Per Capita Expenses:	\$15,418	\$544	\$399
Operating Income (loss):	\$30,657,018	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	388.77%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$241,379,148	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$59,940	\$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:	Roseville Village		
Unit Code:	094/030/32	County:	Warren
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,147,932		
Equalized Assessed Valuation:	\$10,091,125		
Population:	1,085		
Employees:			
Full Time:	2		
Part Time:	14		
Salaries Paid:	\$101,695		

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$708,025	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$653	\$1,022	\$737
Revenues During FY 22:	\$522,503	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$309,921	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$482	\$1,174	\$952
Per Capita Expenditures:	\$286	\$967	\$782
Revenues over/under Expenditures:	\$212,582	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	297.05%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$920,607	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$848	\$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:	\$455,541	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$465,066	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$141,000	\$14,039,311	\$2,989,000
Per Capita Debt:	\$130	\$1,822	\$849
General Obligation Debt over EAV:	1.40%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$1,987,462	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$1,832	\$1,999	\$1,575
Revenues During FY 22:	\$358,660	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$248,895	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$331	\$648	\$456
Per Capita Expenses:	\$229	\$544	\$399
Operating Income (loss):	\$109,765	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	842.62%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$2,097,227	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$1,933	\$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:	Rosiclare City								
Unit Code:	035/020/30	County:	Hardin						
Fiscal Year End:	4/30/2022								
Accounting Method:	Cash With Assets								
Appropriation or Budget:	\$1,009,039								
Equalized Assessed Valuation:	\$4,028,512								
Population:	966								
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td style="border: 1px solid black; padding: 2px; text-align: right;">11</td> </tr> <tr> <td>Part Time:</td> <td style="border: 1px solid black; padding: 2px;"> </td> </tr> <tr> <td>Salaries Paid:</td> <td style="border: 1px solid black; padding: 2px; text-align: right;">\$215,647</td> </tr> </table>			Full Time:	11	Part Time:		Salaries Paid:	\$215,647
Full Time:	11								
Part Time:									
Salaries Paid:	\$215,647								

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:	\$445,833	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$462	\$52,950	\$839
Revenues During FY 22:	\$737,662	\$563,644	\$213,143
Expenditures During FY 22:	\$529,855	\$457,110	\$153,944
Per Capita Revenues:	\$764	\$103,095	\$569
Per Capita Expenditures:	\$549	\$81,863	\$420
Revenues over/under Expenditures:	\$207,807	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	124.14%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$657,758	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$681	\$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:	\$347,699	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$254,947	\$167,739	\$177,205

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$1,780,000	\$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:	\$3,309,120	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$3,426	\$124,305	\$1,284
Revenues During FY 22:	\$467,968	\$345,491	\$112,306
Expenditures During FY 22:	\$588,449	\$319,535	\$116,797
Per Capita Revenues:	\$484	\$19,154	\$321
Per Capita Expenses:	\$609	\$17,518	\$320
Operating Income (loss):	(\$120,481)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	541.17%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$3,184,521	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$3,297	\$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:	Round Lake Village		
Unit Code:	049/160/32	County:	Lake
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$22,827,878		
Equalized Assessed Valuation:	\$362,050,806		
Population:	18,721		
Employees:			
Full Time:		47	
Part Time:		4	
Salaries Paid:		\$4,505,217	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$8,237,783	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$440	\$1,022	\$737
Revenues During FY 22:	\$13,177,665	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$9,558,872	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$704	\$1,174	\$952
Per Capita Expenditures:	\$511	\$967	\$782
Revenues over/under Expenditures:	\$3,618,793	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	112.79%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$10,781,576	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$576	\$1,237	\$917

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,526,889	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$10,542,714	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$7,318,663	\$14,039,311	\$2,989,000
Per Capita Debt:	\$391	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$39,420,148	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$2,106	\$1,999	\$1,575
Revenues During FY 22:	\$5,674,256	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$4,837,691	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$303	\$648	\$456
Per Capita Expenses:	\$258	\$544	\$399
Operating Income (loss):	\$836,565	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	832.15%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$40,256,713	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$2,150	\$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:	Round Lake Beach Village		
Unit Code:	049/165/32	County:	Lake
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$32,340,235		
Equalized Assessed Valuation:	\$425,202,455		
Population:	27,252		
Employees:			
Full Time:	75		
Part Time:	9		
Salaries Paid:	\$6,281,292		

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:	\$14,081,517	\$34,972,404	\$30,239,443
Per Capita Beginning Fund Balance:	\$517	\$748	\$712
Revenues During FY 22:	\$20,167,724	\$72,859,655	\$58,178,402
Expenditures During FY 22:	\$15,452,456	\$61,478,579	\$47,866,110
Per Capita Revenues:	\$740	\$1,441	\$1,484
Per Capita Expenditures:	\$567	\$1,214	\$1,238
Revenues over/under Expenditures:	\$4,715,268	\$11,381,080	\$9,077,164
Ratio of Fund Balance to Expenditures:	107.76%	81.39%	73.81%
Ending Fund Balance for FY 22:	\$16,651,862	\$43,663,747	\$34,356,837
Per Capita Ending Fund Balance:	\$611	\$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:	\$3,176,810	\$19,660,916	\$12,691,601
Total Unrestricted Net Assets:	\$1,564,858	(\$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:	\$32,819,915	\$139,572,276	\$79,067,655
Per Capita Debt:	\$1,204	\$2,651	\$2,043
General Obligation Debt over EAV:	3.55%	20.99%	2.70%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$19,617,723	\$76,751,554	\$56,969,508
Per Capita Beginning Retained Earnings	\$720	\$1,532	\$1,230
Revenues During FY 22:	\$5,782,355	\$25,359,482	\$17,601,369
Expenditures During FY 22:	\$4,060,291	\$21,600,430	\$14,367,115
Per Capita Revenues:	\$212	\$495	\$394
Per Capita Expenses:	\$149	\$419	\$333
Operating Income (loss):	\$1,722,064	\$3,759,052	\$2,712,239
Ratio of Retained Earnings to Expenses:	517.81%	453.32%	429.72%
Ending Retained Earnings for FY 22:	\$21,024,787	\$80,939,609	\$57,687,802
Per Capita Ending Retained Earnings:	\$771	\$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:	Round Lake Heights Village		
Unit Code:	049/170/32	County:	Lake
Fiscal Year End:	6/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,406,250		
Equalized Assessed Valuation:	\$43,543,221		
Population:	2,773		
Employees:			
Full Time:		10	
Part Time:		5	
Salaries Paid:	\$699,518		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$799,966	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$288	\$1,022	\$737
Revenues During FY 22:	\$1,753,588	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$1,576,794	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$632	\$1,174	\$952
Per Capita Expenditures:	\$569	\$967	\$782
Revenues over/under Expenditures:	\$176,794	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	61.95%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$976,760	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$352	\$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:	\$27,704	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$949,056	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
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:	\$2,672,206	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$964	\$1,999	\$1,575
Revenues During FY 22:	\$806,830	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$764,054	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$291	\$648	\$456
Per Capita Expenses:	\$276	\$544	\$399
Operating Income (loss):	\$42,776	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	355.34%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$2,714,982	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$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:	Round Lake Park Village		
Unit Code:	049/175/32	County:	Lake
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$12,475,550		
Equalized Assessed Valuation:	\$84,115,952		
Population:	7,536		
Employees:			
Full Time:	21		
Part Time:	3		
Salaries Paid:	\$1,551,752		

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$3,513,695	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$466	\$1,022	\$737
Revenues During FY 22:	\$5,044,936	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$3,474,681	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$669	\$1,174	\$952
Per Capita Expenditures:	\$461	\$967	\$782
Revenues over/under Expenditures:	\$1,570,255	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	146.31%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$5,083,950	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$675	\$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:	\$1,937,263	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	(\$3,854,025)	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$5,125,000	\$14,039,311	\$2,989,000
Per Capita Debt:	\$680	\$1,822	\$849
General Obligation Debt over EAV:	6.09%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$2,442,472	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$324	\$1,999	\$1,575
Revenues During FY 22:	\$1,183,401	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$1,115,168	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$157	\$648	\$456
Per Capita Expenses:	\$148	\$544	\$399
Operating Income (loss):	\$68,233	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	225.14%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$2,510,705	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$333	\$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:	Roxana Village
Unit Code:	057/100/32
County:	Madison
Fiscal Year End:	4/30/2022
Accounting Method:	Cash With Assets
Appropriation or Budget:	\$13,516,552
Equalized Assessed Valuation:	\$353,053,033
Population:	1,454
Employees:	
Full Time:	25
Part Time:	13
Salaries Paid:	\$2,292,018

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$11,889,353	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$8,177	\$1,022	\$737
Revenues During FY 22:	\$6,965,190	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$5,360,676	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$4,790	\$1,174	\$952
Per Capita Expenditures:	\$3,687	\$967	\$782
Revenues over/under Expenditures:	\$1,604,514	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	233.52%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$12,518,036	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$8,609	\$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:	\$213,038	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$12,304,998	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$5,560,000	\$14,039,311	\$2,989,000
Per Capita Debt:	\$3,824	\$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:	\$10,083,943	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$6,935	\$1,999	\$1,575
Revenues During FY 22:	\$705,207	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$1,034,085	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$485	\$648	\$456
Per Capita Expenses:	\$711	\$544	\$399
Operating Income (loss):	(\$328,878)	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	943.35%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$9,755,065	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$6,709	\$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:	Royalton Village
Unit Code:	028/045/32
County:	Franklin
Fiscal Year End:	4/30/2022
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$1,731,990
Equalized Assessed Valuation:	\$5,734,296
Population:	1,151
Employees:	
Full Time:	6
Part Time:	14
Salaries Paid:	\$246,874

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$502,507	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$437	\$1,022	\$737
Revenues During FY 22:	\$637,340	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$441,597	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$554	\$1,174	\$952
Per Capita Expenditures:	\$384	\$967	\$782
Revenues over/under Expenditures:	\$195,743	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	157.92%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$697,359	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$606	\$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:	\$227,635	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$467,338	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$822,200	\$14,039,311	\$2,989,000
Per Capita Debt:	\$714	\$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:	\$2,714,366	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$2,358	\$1,999	\$1,575
Revenues During FY 22:	\$362,008	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$411,741	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$315	\$648	\$456
Per Capita Expenses:	\$358	\$544	\$399
Operating Income (loss):	(\$49,733)	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	647.38%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$2,665,524	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$2,316	\$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:	Ruma Village		
Unit Code:	079/060/32	County:	Randolph
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$345,764		
Equalized Assessed Valuation:	\$5,298,634		
Population:	296		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$79,905		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$335,076	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$1,132	\$52,950	\$839
Revenues During FY 22:	\$234,348	\$563,644	\$213,143
Expenditures During FY 22:	\$176,742	\$457,110	\$153,944
Per Capita Revenues:	\$792	\$103,095	\$569
Per Capita Expenditures:	\$597	\$81,863	\$420
Revenues over/under Expenditures:	\$57,606	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	212.56%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$375,682	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,269	\$66,251	\$1,001

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$73,819	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$313,309	\$167,739	\$177,205

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$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:	\$626,345	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$2,116	\$124,305	\$1,284
Revenues During FY 22:	\$134,041	\$345,491	\$112,306
Expenditures During FY 22:	\$169,022	\$319,535	\$116,797
Per Capita Revenues:	\$453	\$19,154	\$321
Per Capita Expenses:	\$571	\$17,518	\$320
Operating Income (loss):	(\$34,981)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	359.93%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$608,364	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$2,055	\$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:	Rushville City
Unit Code:	084/025/30
County:	Schuyler
Fiscal Year End:	4/30/2022
Accounting Method:	Cash With Assets
Appropriation or Budget:	\$4,633,632
Equalized Assessed Valuation:	\$28,584,173
Population:	3,026
Employees:	
Full Time:	18
Part Time:	10
Salaries Paid:	\$1,073,589

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$3,686,816	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$1,218	\$1,022	\$737
Revenues During FY 22:	\$2,715,536	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$1,651,761	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$897	\$1,174	\$952
Per Capita Expenditures:	\$546	\$967	\$782
Revenues over/under Expenditures:	\$1,063,775	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	271.67%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$4,487,343	\$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:	\$2,047,925	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$2,695,793	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$842,230	\$14,039,311	\$2,989,000
Per Capita Debt:	\$278	\$1,822	\$849
General Obligation Debt over EAV:	0.71%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$12,766,370	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$4,219	\$1,999	\$1,575
Revenues During FY 22:	\$1,712,802	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$1,604,869	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$566	\$648	\$456
Per Capita Expenses:	\$530	\$544	\$399
Operating Income (loss):	\$107,933	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	815.69%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$13,090,686	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$4,326	\$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:	Rutland Village		
Unit Code:	050/095/32	County:	Lasalle
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$405,422		
Equalized Assessed Valuation:	\$2,573,117		
Population:	279		
Employees:			
Full Time:			
Part Time:	11		
Salaries Paid:	\$14,055		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$270,027	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$968	\$52,950	\$839
Revenues During FY 22:	\$166,809	\$563,644	\$213,143
Expenditures During FY 22:	\$107,544	\$457,110	\$153,944
Per Capita Revenues:	\$598	\$103,095	\$569
Per Capita Expenditures:	\$385	\$81,863	\$420
Revenues over/under Expenditures:	\$59,265	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	287.58%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$309,271	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,108	\$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:	\$65,346	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$243,925	\$167,739	\$177,205

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$96,425	\$554,073	\$33,399
Per Capita Debt:	\$346	\$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:	\$463,051	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$1,660	\$124,305	\$1,284
Revenues During FY 22:	\$110,008	\$345,491	\$112,306
Expenditures During FY 22:	\$123,238	\$319,535	\$116,797
Per Capita Revenues:	\$394	\$19,154	\$321
Per Capita Expenses:	\$442	\$17,518	\$320
Operating Income (loss):	(\$13,230)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	381.25%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$469,842	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$1,684	\$126,224	\$1,312