

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:	Valier Village		
Unit Code:	028/060/32	County:	Franklin
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$959,282		
Equalized Assessed Valuation:	\$3,587,296		
Population:	731		
Employees:			
Full Time:	3		
Part Time:	3		
Salaries Paid:	\$144,773		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$579,727	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$793	\$52,950	\$839
Revenues During FY 22:	\$342,017	\$563,644	\$213,143
Expenditures During FY 22:	\$234,284	\$457,110	\$153,944
Per Capita Revenues:	\$468	\$103,095	\$569
Per Capita Expenditures:	\$320	\$81,863	\$420
Revenues over/under Expenditures:	\$107,733	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	294.72%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$690,472	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$945	\$66,251	\$1,001

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$89,306	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$595,746	\$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:	\$350,175	\$554,073	\$33,399
Per Capita Debt:	\$479	\$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:	\$1,291,526	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$1,767	\$124,305	\$1,284
Revenues During FY 22:	\$415,923	\$345,491	\$112,306
Expenditures During FY 22:	\$354,800	\$319,535	\$116,797
Per Capita Revenues:	\$569	\$19,154	\$321
Per Capita Expenses:	\$485	\$17,518	\$320
Operating Income (loss):	\$61,123	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	380.39%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$1,349,637	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$1,846	\$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:	Valley City Village		
Unit Code:	075/095/32	County:	Pike
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash		
Appropriation or Budget:	\$6,570		
Equalized Assessed Valuation:	\$272,486		
Population:	12		
Employees:			
Full Time:			
Part Time:	5		
Salaries Paid:	\$2,475		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$53,515	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$4,460	\$52,950	\$839
Revenues During FY 22:	\$6,409	\$563,644	\$213,143
Expenditures During FY 22:	\$6,507	\$457,110	\$153,944
Per Capita Revenues:	\$534	\$103,095	\$569
Per Capita Expenditures:	\$542	\$81,863	\$420
Revenues over/under Expenditures:	(\$98)	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	820.92%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$53,417	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$4,451	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,011	\$0
Total Unreserved Funds:	\$52,515	\$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:	Valmeyer Village		
Unit Code:	067/030/32	County:	Monroe
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,510,408		
Equalized Assessed Valuation:	\$21,333,777		
Population:	1,248		
Employees:			
Full Time:	5		
Part Time:	12		
Salaries Paid:	\$396,238		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$1,399,503	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$1,121	\$1,022	\$737
Revenues During FY 22:	\$1,140,070	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$1,454,485	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$914	\$1,174	\$952
Per Capita Expenditures:	\$1,165	\$967	\$782
Revenues over/under Expenditures:	(\$314,415)	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	77.41%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$1,125,908	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$902	\$1,237	\$917

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$61,376	\$17,366	\$0
Total Unreserved Funds:	\$1,064,532	\$13,093	\$0

Net Assets

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

FISCAL YEAR 2022



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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:	\$282,062	\$14,039,311	\$2,989,000
Per Capita Debt:	\$226	\$1,822	\$849
General Obligation Debt over EAV:	0.96%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$1,807,301	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$1,448	\$1,999	\$1,575
Revenues During FY 22:	\$375,575	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$475,792	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$301	\$648	\$456
Per Capita Expenses:	\$381	\$544	\$399
Operating Income (loss):	(\$100,217)	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	358.79%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$1,707,084	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$1,368	\$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:	Vandalia City
Unit Code:	026/040/30
County:	Fayette
Fiscal Year End:	4/30/2022
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$11,877,020
Equalized Assessed Valuation:	\$55,772,031
Population:	7,200
Employees:	
Full Time:	44
Part Time:	18
Salaries Paid:	\$2,767,285

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$11,259,883	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$1,564	\$1,022	\$737
Revenues During FY 22:	\$7,829,609	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$6,168,411	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$1,087	\$1,174	\$952
Per Capita Expenditures:	\$857	\$967	\$782
Revenues over/under Expenditures:	\$1,661,198	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	210.84%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$13,005,241	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$1,806	\$1,237	\$917

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,967,550	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$6,539,248	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



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FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$1,753,514	\$14,039,311	\$2,989,000
Per Capita Debt:	\$244	\$1,822	\$849
General Obligation Debt over EAV:	1.88%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$10,562,489	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$1,467	\$1,999	\$1,575
Revenues During FY 22:	\$2,406,946	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$2,632,671	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$334	\$648	\$456
Per Capita Expenses:	\$366	\$544	\$399
Operating Income (loss):	(\$225,725)	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	401.22%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$10,562,902	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$1,467	\$2,099	\$1,661

FISCAL YEAR 2022



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FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Varna Village		
Unit Code:	059/035/32	County:	Marshall
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$349,000		
Equalized Assessed Valuation:	\$4,438,721		
Population:	375		
Employees:			
Full Time:			
Part Time:	7		
Salaries Paid:	\$44,073		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$409,707	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$1,093	\$52,950	\$839
Revenues During FY 22:	\$264,790	\$563,644	\$213,143
Expenditures During FY 22:	\$154,097	\$457,110	\$153,944
Per Capita Revenues:	\$706	\$103,095	\$569
Per Capita Expenditures:	\$411	\$81,863	\$420
Revenues over/under Expenditures:	\$110,693	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	337.71%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$520,400	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,388	\$66,251	\$1,001

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$61,545	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$458,855	\$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:	\$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:	\$256,700	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$685	\$124,305	\$1,284
Revenues During FY 22:	\$100,234	\$345,491	\$112,306
Expenditures During FY 22:	\$87,975	\$319,535	\$116,797
Per Capita Revenues:	\$267	\$19,154	\$321
Per Capita Expenses:	\$235	\$17,518	\$320
Operating Income (loss):	\$12,259	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	305.72%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$268,959	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$717	\$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:	Venedy Village		
Unit Code:	095/060/32	County:	Washington
Fiscal Year End:	3/31/2022		
Accounting Method:	Cash		
Appropriation or Budget:	\$73,170		
Equalized Assessed Valuation:	\$1,635,651		
Population:	179		
Employees:			
Full Time:			
Part Time:	3		
Salaries Paid:	\$4,302		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$81,162	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$453	\$52,950	\$839
Revenues During FY 22:	\$67,239	\$563,644	\$213,143
Expenditures During FY 22:	\$69,554	\$457,110	\$153,944
Per Capita Revenues:	\$376	\$103,095	\$569
Per Capita Expenditures:	\$389	\$81,863	\$420
Revenues over/under Expenditures:	(\$2,315)	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	113.36%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$78,847	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$440	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,011	\$0
Total Unreserved Funds:	\$78,847	\$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



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ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Venice City		
Unit Code:	057/120/30	County:	Madison
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$7,058,930		
Equalized Assessed Valuation:	\$11,234,172		
Population:	1,494		
Employees:			
Full Time:	28		
Part Time:	35		
Salaries Paid:	\$1,108,721		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$2,647,061	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$1,772	\$1,022	\$737
Revenues During FY 22:	\$3,983,244	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$2,472,132	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$2,666	\$1,174	\$952
Per Capita Expenditures:	\$1,655	\$967	\$782
Revenues over/under Expenditures:	\$1,511,112	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	168.20%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$4,158,173	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$2,783	\$1,237	\$917

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,578,049	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	(\$2,459,243)	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$39,367	\$14,039,311	\$2,989,000
Per Capita Debt:	\$26	\$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:	Vergennes Village		
Unit Code:	039/060/32	County:	Jackson
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$257,880		
Equalized Assessed Valuation:	\$1,753,542		
Population:	295		
Employees:			
Full Time:	1		
Part Time:	9		
Salaries Paid:	\$48,937		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$99,476	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$337	\$52,950	\$839
Revenues During FY 22:	\$122,206	\$563,644	\$213,143
Expenditures During FY 22:	\$141,377	\$457,110	\$153,944
Per Capita Revenues:	\$414	\$103,095	\$569
Per Capita Expenditures:	\$479	\$81,863	\$420
Revenues over/under Expenditures:	(\$19,171)	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	53.09%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$75,061	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$254	\$66,251	\$1,001

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$19,869	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$55,192	\$167,739	\$177,205

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$1,529,560	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$5,185	\$124,305	\$1,284
Revenues During FY 22:	\$397,680	\$345,491	\$112,306
Expenditures During FY 22:	\$174,796	\$319,535	\$116,797
Per Capita Revenues:	\$1,348	\$19,154	\$321
Per Capita Expenses:	\$593	\$17,518	\$320
Operating Income (loss):	\$222,884	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	1,005.56%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$1,757,683	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$5,958	\$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:	Vermilion Village		
Unit Code:	023/045/32	County:	Edgar
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$124,800		
Equalized Assessed Valuation:	\$1,743,040		
Population:	199		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$21,907		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$250,755	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$1,260	\$52,950	\$839
Revenues During FY 22:	\$64,841	\$563,644	\$213,143
Expenditures During FY 22:	\$43,974	\$457,110	\$153,944
Per Capita Revenues:	\$326	\$103,095	\$569
Per Capita Expenditures:	\$221	\$81,863	\$420
Revenues over/under Expenditures:	\$20,867	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	617.69%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$271,622	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,365	\$66,251	\$1,001

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$47,951	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$223,671	\$167,739	\$177,205

FISCAL YEAR 2022



SUSANA A. MENDOZA
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:	(\$44,794)	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	(\$225)	\$124,305	\$1,284
Revenues During FY 22:	\$64,792	\$345,491	\$112,306
Expenditures During FY 22:	\$50,410	\$319,535	\$116,797
Per Capita Revenues:	\$326	\$19,154	\$321
Per Capita Expenses:	\$253	\$17,518	\$320
Operating Income (loss):	\$14,382	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	(59.53%)	411.24%	347.81%
Ending Retained Earnings for FY 22:	(\$30,008)	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	(\$151)	\$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:	Vermont Village		
Unit Code:	029/105/32	County:	Fulton
Fiscal Year End:	3/31/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$689,791		
Equalized Assessed Valuation:	\$3,693,165		
Population:	850		
Employees:			
Full Time:	2		
Part Time:	10		
Salaries Paid:	\$96,282		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$231,996	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$273	\$52,950	\$839
Revenues During FY 22:	\$514,963	\$563,644	\$213,143
Expenditures During FY 22:	\$426,565	\$457,110	\$153,944
Per Capita Revenues:	\$606	\$103,095	\$569
Per Capita Expenditures:	\$502	\$81,863	\$420
Revenues over/under Expenditures:	\$88,398	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	71.46%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$304,829	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$359	\$66,251	\$1,001

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$116,445	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$188,384	\$167,739	\$177,205

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$391,456	\$554,073	\$33,399
Per Capita Debt:	\$461	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$1,786,440	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$2,102	\$124,305	\$1,284
Revenues During FY 22:	\$219,051	\$345,491	\$112,306
Expenditures During FY 22:	\$262,535	\$319,535	\$116,797
Per Capita Revenues:	\$258	\$19,154	\$321
Per Capita Expenses:	\$309	\$17,518	\$320
Operating Income (loss):	(\$43,484)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	669.82%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$1,758,521	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$2,069	\$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:	Vernon Village		
Unit Code:	058/065/32	County:	Marion
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$51,551		
Equalized Assessed Valuation:	\$1,918,667		
Population:	129		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$16,350		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$67,388	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$522	\$52,950	\$839
Revenues During FY 22:	\$59,600	\$563,644	\$213,143
Expenditures During FY 22:	\$49,879	\$457,110	\$153,944
Per Capita Revenues:	\$462	\$103,095	\$569
Per Capita Expenditures:	\$387	\$81,863	\$420
Revenues over/under Expenditures:	\$9,721	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	239.99%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$119,705	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$928	\$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:	\$35,461	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$84,244	\$167,739	\$177,205

FISCAL YEAR 2022



SUSANA A. MENDOZA
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:	\$212,058	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$1,644	\$124,305	\$1,284
Revenues During FY 22:	\$20,781	\$345,491	\$112,306
Expenditures During FY 22:	\$190,243	\$319,535	\$116,797
Per Capita Revenues:	\$161	\$19,154	\$321
Per Capita Expenses:	\$1,475	\$17,518	\$320
Operating Income (loss):	(\$169,462)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	0.00%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$0	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$0	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Vernon Hills Village		
Unit Code:	049/190/32	County:	Lake
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$39,658,165		
Equalized Assessed Valuation:	\$1,273,087,703		
Population:	26,786		
Employees:			
Full Time:		999	
Part Time:		999	
Salaries Paid:		\$999,999	

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:	\$36,632,461	\$34,972,404	\$30,239,443
Per Capita Beginning Fund Balance:	\$1,368	\$748	\$712
Revenues During FY 22:	\$44,087,240	\$72,859,655	\$58,178,402
Expenditures During FY 22:	\$36,004,734	\$61,478,579	\$47,866,110
Per Capita Revenues:	\$1,646	\$1,441	\$1,484
Per Capita Expenditures:	\$1,344	\$1,214	\$1,238
Revenues over/under Expenditures:	\$8,082,506	\$11,381,080	\$9,077,164
Ratio of Fund Balance to Expenditures:	124.19%	81.39%	73.81%
Ending Fund Balance for FY 22:	\$44,714,967	\$43,663,747	\$34,356,837
Per Capita Ending Fund Balance:	\$1,669	\$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:	\$9,762,579	\$19,660,916	\$12,691,601
Total Unrestricted Net Assets:	(\$8,948,347)	(\$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:	\$56,652,440	\$139,572,276	\$79,067,655
Per Capita Debt:	\$2,115	\$2,651	\$2,043
General Obligation Debt over EAV:	2.38%	20.99%	2.70%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$393,976	\$76,751,554	\$56,969,508
Per Capita Beginning Retained Earnings	\$15	\$1,532	\$1,230
Revenues During FY 22:	\$443,020	\$25,359,482	\$17,601,369
Expenditures During FY 22:	\$519,965	\$21,600,430	\$14,367,115
Per Capita Revenues:	\$17	\$495	\$394
Per Capita Expenses:	\$19	\$419	\$333
Operating Income (loss):	(\$76,945)	\$3,759,052	\$2,712,239
Ratio of Retained Earnings to Expenses:	60.97%	453.32%	429.72%
Ending Retained Earnings for FY 22:	\$317,031	\$80,939,609	\$57,687,802
Per Capita Ending Retained Earnings:	\$12	\$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:	Verona Village		
Unit Code:	032/075/32	County:	Grundy
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$231,892		
Equalized Assessed Valuation:	\$3,190,743		
Population:	209		
Employees:			
Full Time:			
Part Time:	8		
Salaries Paid:	\$22,160		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$97,640	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$467	\$52,950	\$839
Revenues During FY 22:	\$100,335	\$563,644	\$213,143
Expenditures During FY 22:	\$81,704	\$457,110	\$153,944
Per Capita Revenues:	\$480	\$103,095	\$569
Per Capita Expenditures:	\$391	\$81,863	\$420
Revenues over/under Expenditures:	\$18,631	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	142.31%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$116,271	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$556	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,011	\$0
Total Unreserved Funds:	\$197,392	\$42,817	\$0

Net Assets

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

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$81,651	\$554,073	\$33,399
Per Capita Debt:	\$391	\$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:	\$45,979	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$220	\$124,305	\$1,284
Revenues During FY 22:	\$35,140	\$345,491	\$112,306
Expenditures During FY 22:	\$55,454	\$319,535	\$116,797
Per Capita Revenues:	\$168	\$19,154	\$321
Per Capita Expenses:	\$265	\$17,518	\$320
Operating Income (loss):	(\$20,314)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	46.28%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$25,665	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$123	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Versailles Village		
Unit Code:	005/025/32	County:	Brown
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$688,500		
Equalized Assessed Valuation:	\$3,355,615		
Population:	446		
Employees:			
Full Time:	1		
Part Time:	21		
Salaries Paid:	\$89,677		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$453,017	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$1,016	\$52,950	\$839
Revenues During FY 22:	\$290,427	\$563,644	\$213,143
Expenditures During FY 22:	\$190,237	\$457,110	\$153,944
Per Capita Revenues:	\$651	\$103,095	\$569
Per Capita Expenditures:	\$427	\$81,863	\$420
Revenues over/under Expenditures:	\$100,190	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	290.80%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$553,207	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,240	\$66,251	\$1,001

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$370,919	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$182,288	\$167,739	\$177,205

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$6,576	\$554,073	\$33,399
Per Capita Debt:	\$15	\$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:	\$718,962	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$1,612	\$124,305	\$1,284
Revenues During FY 22:	\$99,049	\$345,491	\$112,306
Expenditures During FY 22:	\$99,439	\$319,535	\$116,797
Per Capita Revenues:	\$222	\$19,154	\$321
Per Capita Expenses:	\$223	\$17,518	\$320
Operating Income (loss):	(\$390)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	722.63%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$718,572	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$1,611	\$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:	Vienna City		
Unit Code:	044/040/30	County:	Johnson
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$3,128,954		
Equalized Assessed Valuation:	\$10,082,906		
Population:	1,343		
Employees:			
Full Time:	17		
Part Time:	20		
Salaries Paid:	\$779,959		

Blended Component Units
Number Submitted = 2
Vienna Fire Tax Fund
Vienna Library

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$3,625,616	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$2,700	\$1,022	\$737
Revenues During FY 22:	\$1,701,530	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$1,189,488	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$1,267	\$1,174	\$952
Per Capita Expenditures:	\$886	\$967	\$782
Revenues over/under Expenditures:	\$512,042	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	345.53%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$4,110,047	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$3,060	\$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:	\$1,011,797	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$1,786,217	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$1,311,850	\$14,039,311	\$2,989,000
Per Capita Debt:	\$977	\$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:	\$4,024,140	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$2,996	\$1,999	\$1,575
Revenues During FY 22:	\$1,249,890	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$1,419,279	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$931	\$648	\$456
Per Capita Expenses:	\$1,057	\$544	\$399
Operating Income (loss):	(\$169,389)	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	273.54%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$3,882,362	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$2,891	\$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:	Villa Grove City		
Unit Code:	021/045/30	County:	Douglas
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,536,440		
Equalized Assessed Valuation:	\$24,763,479		
Population:	2,472		
Employees:			
Full Time:	14		
Part Time:	48		
Salaries Paid:	\$748,228		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$1,168,446	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$473	\$1,022	\$737
Revenues During FY 22:	\$2,072,409	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$1,742,714	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$838	\$1,174	\$952
Per Capita Expenditures:	\$705	\$967	\$782
Revenues over/under Expenditures:	\$329,695	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	89.20%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$1,554,539	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$629	\$1,237	\$917

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$600,634	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$917,708	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$4,459,493	\$14,039,311	\$2,989,000
Per Capita Debt:	\$1,804	\$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:	\$4,592,293	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$1,858	\$1,999	\$1,575
Revenues During FY 22:	\$1,614,508	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$1,045,779	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$653	\$648	\$456
Per Capita Expenses:	\$423	\$544	\$399
Operating Income (loss):	\$568,729	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	493.51%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$5,161,022	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$2,088	\$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:	Villa Park Village		
Unit Code:	022/100/32	County:	Dupage
Fiscal Year End:	12/31/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$78,253,359		
Equalized Assessed Valuation:	\$753,891,298		
Population:	22,263		
Employees:			
Full Time:	133		
Part Time:	34		
Salaries Paid:	\$13,940,116		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$15,801,775	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$710	\$1,022	\$737
Revenues During FY 22:	\$33,526,368	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$29,045,665	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$1,506	\$1,174	\$952
Per Capita Expenditures:	\$1,305	\$967	\$782
Revenues over/under Expenditures:	\$4,480,703	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	68.52%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$19,902,051	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$894	\$1,237	\$917

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,718,532	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	(\$21,262,421)	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$118,802,935	\$14,039,311	\$2,989,000
Per Capita Debt:	\$5,336	\$1,822	\$849
General Obligation Debt over EAV:	4.25%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$35,324,937	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$1,587	\$1,999	\$1,575
Revenues During FY 22:	\$8,000,242	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$7,494,644	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$359	\$648	\$456
Per Capita Expenses:	\$337	\$544	\$399
Operating Income (loss):	\$505,598	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	480.59%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$36,018,866	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$1,618	\$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:	Viola Village		
Unit Code:	066/050/32	County:	Mercer
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,400,308		
Equalized Assessed Valuation:	\$12,485,877		
Population:	955		
Employees:			
Full Time:	2		
Part Time:	20		
Salaries Paid:	\$172,588		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$733,796	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$768	\$52,950	\$839
Revenues During FY 22:	\$719,809	\$563,644	\$213,143
Expenditures During FY 22:	\$362,489	\$457,110	\$153,944
Per Capita Revenues:	\$754	\$103,095	\$569
Per Capita Expenditures:	\$380	\$81,863	\$420
Revenues over/under Expenditures:	\$357,320	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	269.49%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$976,888	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,023	\$66,251	\$1,001

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$135,612	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$841,276	\$167,739	\$177,205

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$896,532	\$554,073	\$33,399
Per Capita Debt:	\$939	\$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:	\$2,563,103	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$2,684	\$124,305	\$1,284
Revenues During FY 22:	\$282,788	\$345,491	\$112,306
Expenditures During FY 22:	\$274,587	\$319,535	\$116,797
Per Capita Revenues:	\$296	\$19,154	\$321
Per Capita Expenses:	\$288	\$17,518	\$320
Operating Income (loss):	\$8,201	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	1,015.27%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$2,787,806	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$2,919	\$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:	Virden City		
Unit Code:	056/120/30	County:	Macoupin
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,435,453		
Equalized Assessed Valuation:	\$33,582,519		
Population:	3,191		
Employees:			
Full Time:	22		
Part Time:			
Salaries Paid:	\$910,603		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$2,248,664	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$705	\$1,022	\$737
Revenues During FY 22:	\$2,365,725	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$1,495,197	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$741	\$1,174	\$952
Per Capita Expenditures:	\$469	\$967	\$782
Revenues over/under Expenditures:	\$870,528	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	208.61%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$3,119,192	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$977	\$1,237	\$917

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$410,416	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$3,122,233	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$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:	\$976,090	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$306	\$1,999	\$1,575
Revenues During FY 22:	\$807,911	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$945,224	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$253	\$648	\$456
Per Capita Expenses:	\$296	\$544	\$399
Operating Income (loss):	(\$137,313)	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	88.74%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$838,777	\$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 Less Than 1,000

Local Government Profile

Unit Name:	Virgil Village		
Unit Code:	045/100/32	County:	Kane
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash		
Appropriation or Budget:	\$268,050		
Equalized Assessed Valuation:	\$9,300,154		
Population:	329		
Employees:			
Full Time:			
Part Time:	3		
Salaries Paid:	\$20,025		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$464,774	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$1,413	\$52,950	\$839
Revenues During FY 22:	\$141,606	\$563,644	\$213,143
Expenditures During FY 22:	\$90,266	\$457,110	\$153,944
Per Capita Revenues:	\$430	\$103,095	\$569
Per Capita Expenditures:	\$274	\$81,863	\$420
Revenues over/under Expenditures:	\$51,340	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	571.77%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$516,114	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,569	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,011	\$0
Total Unreserved Funds:	\$538,340	\$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:	Virginia City
Unit Code:	009/030/30
County:	Cass
Fiscal Year End:	4/30/2022
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$2,934,135
Equalized Assessed Valuation:	\$12,970,902
Population:	1,323
Employees:	
Full Time:	8
Part Time:	54
Salaries Paid:	\$480,036

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$2,045,773	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$1,546	\$1,022	\$737
Revenues During FY 22:	\$1,436,413	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$1,296,611	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$1,086	\$1,174	\$952
Per Capita Expenditures:	\$980	\$967	\$782
Revenues over/under Expenditures:	\$139,802	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	168.72%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$2,187,621	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$1,654	\$1,237	\$917

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$2,187,621	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$6,416,214	\$14,039,311	\$2,989,000
Per Capita Debt:	\$4,850	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$6,436,555	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$4,865	\$1,999	\$1,575
Revenues During FY 22:	\$1,109,598	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$1,577,141	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$839	\$648	\$456
Per Capita Expenses:	\$1,192	\$544	\$399
Operating Income (loss):	(\$467,543)	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	378.47%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$5,969,014	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$4,512	\$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:	Volo Village		
Unit Code:	049/192/32	County:	Lake
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$11,333,801		
Equalized Assessed Valuation:	\$174,459,246		
Population:	6,122		
Employees:			
Full Time:	11		
Part Time:			
Salaries Paid:	\$889,747		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$6,617,913	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$1,081	\$1,022	\$737
Revenues During FY 22:	\$4,644,751	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$3,315,490	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$759	\$1,174	\$952
Per Capita Expenditures:	\$542	\$967	\$782
Revenues over/under Expenditures:	\$1,329,261	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	235.48%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$7,807,173	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$1,275	\$1,237	\$917

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,446,921	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$10,023,199	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$2,087,553	\$14,039,311	\$2,989,000
Per Capita Debt:	\$341	\$1,822	\$849
General Obligation Debt over EAV:	0.35%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$9,867,447	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$1,612	\$1,999	\$1,575
Revenues During FY 22:	\$1,720,119	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$1,618,764	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$281	\$648	\$456
Per Capita Expenses:	\$264	\$544	\$399
Operating Income (loss):	\$101,355	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	615.38%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$9,961,530	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$1,627	\$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:	Wadsworth Village		
Unit Code:	049/195/32	County:	Lake
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,901,440		
Equalized Assessed Valuation:	\$145,538,573		
Population:	3,517		
Employees:			
Full Time:	6		
Part Time:	11		
Salaries Paid:	\$328,110		

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:	\$4,538,087	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$1,290	\$1,022	\$737
Revenues During FY 22:	\$3,231,240	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$1,685,745	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$919	\$1,174	\$952
Per Capita Expenditures:	\$479	\$967	\$782
Revenues over/under Expenditures:	\$1,545,495	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	360.88%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$6,083,582	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$1,730	\$1,237	\$917

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$935,946	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$5,152,152	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Waggoner Village		
Unit Code:	068/085/32	County:	Montgomery
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$135,995		
Equalized Assessed Valuation:	\$1,086,852		
Population:	187		
Employees:			
Full Time:			
Part Time:	11		
Salaries Paid:	\$36,115		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$162,551	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$869	\$52,950	\$839
Revenues During FY 22:	\$93,172	\$563,644	\$213,143
Expenditures During FY 22:	\$81,681	\$457,110	\$153,944
Per Capita Revenues:	\$498	\$103,095	\$569
Per Capita Expenditures:	\$437	\$81,863	\$420
Revenues over/under Expenditures:	\$11,491	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	213.08%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$174,042	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$931	\$66,251	\$1,001

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$29,929	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$144,113	\$167,739	\$177,205

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$346,961	\$554,073	\$33,399
Per Capita Debt:	\$1,855	\$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:	\$473,478	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$2,532	\$124,305	\$1,284
Revenues During FY 22:	\$71,442	\$345,491	\$112,306
Expenditures During FY 22:	\$58,278	\$319,535	\$116,797
Per Capita Revenues:	\$382	\$19,154	\$321
Per Capita Expenses:	\$312	\$17,518	\$320
Operating Income (loss):	\$13,164	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	835.04%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$486,642	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$2,602	\$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:	Walnut Village		
Unit Code:	006/115/32	County:	Bureau
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$379,555		
Equalized Assessed Valuation:	\$14,146,907		
Population:	1,340		
Employees:			
Full Time:	5		
Part Time:	19		
Salaries Paid:	\$303,236		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$952,106	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$711	\$1,022	\$737
Revenues During FY 22:	\$994,876	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$631,078	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$742	\$1,174	\$952
Per Capita Expenditures:	\$471	\$967	\$782
Revenues over/under Expenditures:	\$363,798	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	187.44%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$1,182,918	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$883	\$1,237	\$917

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$361,018	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$746,013	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$1,984,670	\$14,039,311	\$2,989,000
Per Capita Debt:	\$1,481	\$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:	\$1,203,866	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$898	\$1,999	\$1,575
Revenues During FY 22:	\$605,978	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$646,594	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$452	\$648	\$456
Per Capita Expenses:	\$483	\$544	\$399
Operating Income (loss):	(\$40,616)	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	200.47%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$1,296,236	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$967	\$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:	Walnut Hill Village		
Unit Code:	058/070/32	County:	Marion
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$379,000		
Equalized Assessed Valuation:	\$696,790		
Population:	110		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$15,523		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$52,861	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$481	\$52,950	\$839
Revenues During FY 22:	\$64,365	\$563,644	\$213,143
Expenditures During FY 22:	\$42,350	\$457,110	\$153,944
Per Capita Revenues:	\$585	\$103,095	\$569
Per Capita Expenditures:	\$385	\$81,863	\$420
Revenues over/under Expenditures:	\$22,015	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	176.80%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$74,876	\$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:	\$29,957	\$10,011	\$0
Total Unreserved Funds:	\$96,470	\$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:	\$86,953	\$554,073	\$33,399
Per Capita Debt:	\$790	\$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:	\$442,818	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$4,026	\$124,305	\$1,284
Revenues During FY 22:	\$223,844	\$345,491	\$112,306
Expenditures During FY 22:	\$329,061	\$319,535	\$116,797
Per Capita Revenues:	\$2,035	\$19,154	\$321
Per Capita Expenses:	\$2,991	\$17,518	\$320
Operating Income (loss):	(\$105,217)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	102.60%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$337,601	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$3,069	\$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:	Walshville Village		
Unit Code:	068/090/32	County:	Montgomery
Fiscal Year End:	3/31/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$41,000		
Equalized Assessed Valuation:	\$531,904		
Population:	65		
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:	\$62,006	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$954	\$52,950	\$839
Revenues During FY 22:	\$28,701	\$563,644	\$213,143
Expenditures During FY 22:	\$10,008	\$457,110	\$153,944
Per Capita Revenues:	\$442	\$103,095	\$569
Per Capita Expenditures:	\$154	\$81,863	\$420
Revenues over/under Expenditures:	\$18,693	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	806.34%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$80,699	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,242	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$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:	\$9,175	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$71,525	\$167,739	\$177,205

FISCAL YEAR 2022



SUSANA A. MENDOZA
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:	Waltonville Village
Unit Code:	041/045/32
County:	Jefferson
Fiscal Year End:	4/30/2022
Accounting Method:	Cash With Assets
Appropriation or Budget:	\$619,767
Equalized Assessed Valuation:	\$3,795,092
Population:	432
Employees:	
Full Time:	1
Part Time:	9
Salaries Paid:	\$96,007

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$205,035	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$475	\$52,950	\$839
Revenues During FY 22:	\$222,968	\$563,644	\$213,143
Expenditures During FY 22:	\$178,725	\$457,110	\$153,944
Per Capita Revenues:	\$516	\$103,095	\$569
Per Capita Expenditures:	\$414	\$81,863	\$420
Revenues over/under Expenditures:	\$44,243	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	139.48%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$249,278	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$577	\$66,251	\$1,001

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$98,501	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$150,777	\$167,739	\$177,205

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$700,500	\$554,073	\$33,399
Per Capita Debt:	\$1,622	\$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:	\$1,620,103	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$3,750	\$124,305	\$1,284
Revenues During FY 22:	\$462,169	\$345,491	\$112,306
Expenditures During FY 22:	\$441,042	\$319,535	\$116,797
Per Capita Revenues:	\$1,070	\$19,154	\$321
Per Capita Expenses:	\$1,021	\$17,518	\$320
Operating Income (loss):	\$21,127	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	372.13%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$1,641,230	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$3,799	\$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:	Wamac City		
Unit Code:	095/065/30	County:	Washington
Fiscal Year End:	5/31/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,414,230		
Equalized Assessed Valuation:	\$8,484,882		
Population:	985		
Employees:			
Full Time:	4		
Part Time:	13		
Salaries Paid:	\$428,949		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$1,485,117	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$1,508	\$52,950	\$839
Revenues During FY 22:	\$937,856	\$563,644	\$213,143
Expenditures During FY 22:	\$637,021	\$457,110	\$153,944
Per Capita Revenues:	\$952	\$103,095	\$569
Per Capita Expenditures:	\$647	\$81,863	\$420
Revenues over/under Expenditures:	\$300,835	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	279.83%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$1,782,570	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,810	\$66,251	\$1,001

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,036,709	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$745,861	\$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:	\$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:	\$953,203	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$968	\$124,305	\$1,284
Revenues During FY 22:	\$282,766	\$345,491	\$112,306
Expenditures During FY 22:	\$325,104	\$319,535	\$116,797
Per Capita Revenues:	\$287	\$19,154	\$321
Per Capita Expenses:	\$330	\$17,518	\$320
Operating Income (loss):	(\$42,338)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	278.12%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$904,193	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$918	\$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:	Wapella Village		
Unit Code:	020/030/32	County:	Dewitt
Fiscal Year End:	6/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$996,350		
Equalized Assessed Valuation:	\$7,333,531		
Population:	513		
Employees:			
Full Time:	2		
Part Time:	15		
Salaries Paid:	\$161,838		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$398,099	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$776	\$52,950	\$839
Revenues During FY 22:	\$418,472	\$563,644	\$213,143
Expenditures During FY 22:	\$378,644	\$457,110	\$153,944
Per Capita Revenues:	\$816	\$103,095	\$569
Per Capita Expenditures:	\$738	\$81,863	\$420
Revenues over/under Expenditures:	\$39,828	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	112.32%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$425,294	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$829	\$66,251	\$1,001

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$135,722	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$289,572	\$167,739	\$177,205

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$513,004	\$554,073	\$33,399
Per Capita Debt:	\$1,000	\$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:	\$188,364	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$367	\$124,305	\$1,284
Revenues During FY 22:	\$121,429	\$345,491	\$112,306
Expenditures During FY 22:	\$135,941	\$319,535	\$116,797
Per Capita Revenues:	\$237	\$19,154	\$321
Per Capita Expenses:	\$265	\$17,518	\$320
Operating Income (loss):	(\$14,512)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	144.56%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$196,514	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$383	\$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:	Warren Village		
Unit Code:	043/055/32	County:	Jo Daviess
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,861,670		
Equalized Assessed Valuation:	\$13,264,477		
Population:	1,428		
Employees:			
Full Time:	8		
Part Time:	12		
Salaries Paid:	\$456,890		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$597,064	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$418	\$1,022	\$737
Revenues During FY 22:	\$1,160,726	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$941,750	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$813	\$1,174	\$952
Per Capita Expenditures:	\$659	\$967	\$782
Revenues over/under Expenditures:	\$218,976	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	88.11%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$829,741	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$581	\$1,237	\$917

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$433,375	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$396,366	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$127,984	\$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:	\$2,343,915	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$1,641	\$1,999	\$1,575
Revenues During FY 22:	\$652,431	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$490,445	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$457	\$648	\$456
Per Capita Expenses:	\$343	\$544	\$399
Operating Income (loss):	\$161,986	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	508.15%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$2,492,200	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$1,745	\$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:	Warrensburg Village		
Unit Code:	055/060/32	County:	Macon
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,071,518		
Equalized Assessed Valuation:	\$13,341,644		
Population:	1,110		
Employees:			
Full Time:	3		
Part Time:	15		
Salaries Paid:	\$240,546		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$388,147	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$350	\$1,022	\$737
Revenues During FY 22:	\$822,000	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$496,721	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$741	\$1,174	\$952
Per Capita Expenditures:	\$447	\$967	\$782
Revenues over/under Expenditures:	\$325,279	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	144.90%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$719,745	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$648	\$1,237	\$917

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$315,723	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$404,022	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$1,255,000	\$14,039,311	\$2,989,000
Per Capita Debt:	\$1,131	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$1,368,355	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$1,233	\$1,999	\$1,575
Revenues During FY 22:	\$471,636	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$321,361	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$425	\$648	\$456
Per Capita Expenses:	\$290	\$544	\$399
Operating Income (loss):	\$150,275	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	470.60%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$1,512,311	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$1,362	\$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:	Warrenville City		
Unit Code:	022/105/30	County:	Dupage
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$24,172,812		
Equalized Assessed Valuation:	\$526,077,619		
Population:	13,553		
Employees:			
Full Time:	72		
Part Time:	11		
Salaries Paid:	\$7,267,582		

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:	\$15,048,863	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$1,110	\$1,022	\$737
Revenues During FY 22:	\$14,639,632	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$12,610,417	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$1,080	\$1,174	\$952
Per Capita Expenditures:	\$930	\$967	\$782
Revenues over/under Expenditures:	\$2,029,215	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	132.76%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$16,741,078	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$1,235	\$1,237	\$917

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,962,388	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	(\$554,783)	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$15,548,932	\$14,039,311	\$2,989,000
Per Capita Debt:	\$1,147	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$22,308,163	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$1,646	\$1,999	\$1,575
Revenues During FY 22:	\$4,480,294	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$3,857,047	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$331	\$648	\$456
Per Capita Expenses:	\$285	\$544	\$399
Operating Income (loss):	\$623,247	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	594.53%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$22,931,410	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$1,692	\$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:	Warsaw City		
Unit Code:	034/075/30	County:	Hancock
Fiscal Year End:	3/31/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,122,653		
Equalized Assessed Valuation:	\$16,361,636		
Population:	1,510		
Employees:			
Full Time:	6		
Part Time:	17		
Salaries Paid:	\$294,239		

Blended Component Units
Number Submitted = 1
WARSAW PUBLIC LIBRARY

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$1,163,656	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$771	\$1,022	\$737
Revenues During FY 22:	\$884,641	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$815,614	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$586	\$1,174	\$952
Per Capita Expenditures:	\$540	\$967	\$782
Revenues over/under Expenditures:	\$69,027	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	151.17%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$1,232,929	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$817	\$1,237	\$917

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$881,481	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$412,578	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$480,800	\$14,039,311	\$2,989,000
Per Capita Debt:	\$318	\$1,822	\$849
General Obligation Debt over EAV:	0.76%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$2,368,575	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$1,569	\$1,999	\$1,575
Revenues During FY 22:	\$602,056	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$554,478	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$399	\$648	\$456
Per Capita Expenses:	\$367	\$544	\$399
Operating Income (loss):	\$47,578	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	436.45%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$2,420,038	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$1,603	\$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:	Washburn Village		
Unit Code:	102/075/32	County:	Woodford
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,271,267		
Equalized Assessed Valuation:	\$10,636,121		
Population:	1,032		
Employees:			
Full Time:	2		
Part Time:	14		
Salaries Paid:	\$126,952		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$982,239	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$952	\$1,022	\$737
Revenues During FY 22:	\$838,229	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$463,516	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$812	\$1,174	\$952
Per Capita Expenditures:	\$449	\$967	\$782
Revenues over/under Expenditures:	\$374,713	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	292.75%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$1,356,952	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$1,315	\$1,237	\$917

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,047,220	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$309,732	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$1,904,569	\$14,039,311	\$2,989,000
Per Capita Debt:	\$1,846	\$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:	\$2,280,813	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$2,210	\$1,999	\$1,575
Revenues During FY 22:	\$381,266	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$461,319	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$369	\$648	\$456
Per Capita Expenses:	\$447	\$544	\$399
Operating Income (loss):	(\$80,053)	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	477.06%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$2,200,760	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$2,133	\$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:	Washington City
Unit Code:	090/085/30
County:	Tazewell
Fiscal Year End:	4/30/2022
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$30,013,859
Equalized Assessed Valuation:	\$351,363,677
Population:	16,071
Employees:	
Full Time:	64
Part Time:	20
Salaries Paid:	\$4,948,070

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$18,384,227	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$1,144	\$1,022	\$737
Revenues During FY 22:	\$16,892,821	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$14,287,509	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$1,051	\$1,174	\$952
Per Capita Expenditures:	\$889	\$967	\$782
Revenues over/under Expenditures:	\$2,605,312	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	135.76%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$19,396,675	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$1,207	\$1,237	\$917

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,824,890	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$11,278,978	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$10,450,456	\$14,039,311	\$2,989,000
Per Capita Debt:	\$650	\$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:	\$38,635,161	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$2,404	\$1,999	\$1,575
Revenues During FY 22:	\$6,202,875	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$5,399,920	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$386	\$648	\$456
Per Capita Expenses:	\$336	\$544	\$399
Operating Income (loss):	\$802,955	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	730.35%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$39,438,116	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$2,454	\$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:	Wataga Village		
Unit Code:	048/065/32	County:	Knox
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,780,600		
Equalized Assessed Valuation:	\$7,889,670		
Population:	850		
Employees:			
Full Time:	1		
Part Time:	13		
Salaries Paid:	\$82,849		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$904,212	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$1,064	\$52,950	\$839
Revenues During FY 22:	\$431,565	\$563,644	\$213,143
Expenditures During FY 22:	\$264,021	\$457,110	\$153,944
Per Capita Revenues:	\$508	\$103,095	\$569
Per Capita Expenditures:	\$311	\$81,863	\$420
Revenues over/under Expenditures:	\$167,544	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	401.29%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$1,059,488	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,246	\$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:	\$1,059,487	\$167,739	\$177,205

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$194,578	\$554,073	\$33,399
Per Capita Debt:	\$229	\$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:	\$1,345,462	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$1,583	\$124,305	\$1,284
Revenues During FY 22:	\$150,379	\$345,491	\$112,306
Expenditures During FY 22:	\$180,500	\$319,535	\$116,797
Per Capita Revenues:	\$177	\$19,154	\$321
Per Capita Expenses:	\$212	\$17,518	\$320
Operating Income (loss):	(\$30,121)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	735.52%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$1,327,609	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$1,562	\$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:	Waterloo City
Unit Code:	067/035/30
County:	Monroe
Fiscal Year End:	4/30/2022
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$30,420,823
Equalized Assessed Valuation:	\$321,225,264
Population:	11,013
Employees:	
Full Time:	66
Part Time:	39
Salaries Paid:	\$5,213,473

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$10,608,526	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$963	\$1,022	\$737
Revenues During FY 22:	\$10,324,585	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$8,676,259	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$937	\$1,174	\$952
Per Capita Expenditures:	\$788	\$967	\$782
Revenues over/under Expenditures:	\$1,648,326	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	141.27%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$12,256,852	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$1,113	\$1,237	\$917

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,010,863	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$6,277,578	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
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:	\$65,063,988	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$5,908	\$1,999	\$1,575
Revenues During FY 22:	\$19,776,298	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$18,120,509	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$1,796	\$648	\$456
Per Capita Expenses:	\$1,645	\$544	\$399
Operating Income (loss):	\$1,655,789	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	368.20%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$66,719,777	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$6,058	\$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:	Watseka City		
Unit Code:	038/105/30	County:	Iroquois
Fiscal Year End:	4/30/2022		
Accounting Method:	Combination		
Appropriation or Budget:	\$8,529,515		
Equalized Assessed Valuation:	\$51,717,276		
Population:	4,956		
Employees:			
Full Time:	29		
Part Time:	43		
Salaries Paid:	\$1,895,355		

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:	\$6,161,159	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$1,243	\$1,022	\$737
Revenues During FY 22:	\$7,134,915	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$6,746,219	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$1,440	\$1,174	\$952
Per Capita Expenditures:	\$1,361	\$967	\$782
Revenues over/under Expenditures:	\$388,696	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	104.68%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$7,061,855	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$1,425	\$1,237	\$917

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,406,098	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$4,830,433	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$6,884,504	\$14,039,311	\$2,989,000
Per Capita Debt:	\$1,389	\$1,822	\$849
General Obligation Debt over EAV:	12.70%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$1,773,562	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$358	\$1,999	\$1,575
Revenues During FY 22:	\$2,189,699	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$2,082,709	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$442	\$648	\$456
Per Capita Expenses:	\$420	\$544	\$399
Operating Income (loss):	\$106,990	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	85.30%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$1,776,624	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$358	\$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:	Watson Village		
Unit Code:	025/055/32	County:	Effingham
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$454,166		
Equalized Assessed Valuation:	\$7,140,540		
Population:	668		
Employees:			
	Full Time:	1	
	Part Time:	12	
	Salaries Paid:	\$37,621	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$979,022	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$1,466	\$52,950	\$839
Revenues During FY 22:	\$309,786	\$563,644	\$213,143
Expenditures During FY 22:	\$220,005	\$457,110	\$153,944
Per Capita Revenues:	\$464	\$103,095	\$569
Per Capita Expenditures:	\$329	\$81,863	\$420
Revenues over/under Expenditures:	\$89,781	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	485.81%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$1,068,803	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,600	\$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:	\$327,925	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$740,877	\$167,739	\$177,205

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$1,936,329	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$2,899	\$124,305	\$1,284
Revenues During FY 22:	\$138,406	\$345,491	\$112,306
Expenditures During FY 22:	\$163,773	\$319,535	\$116,797
Per Capita Revenues:	\$207	\$19,154	\$321
Per Capita Expenses:	\$245	\$17,518	\$320
Operating Income (loss):	(\$25,367)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	208.92%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$342,155	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$512	\$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:	Wauconda Village		
Unit Code:	049/200/32	County:	Lake
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$50,874,700		
Equalized Assessed Valuation:	\$426,645,015		
Population:	14,084		
Employees:			
	Full Time:	53	
	Part Time:	10	
	Salaries Paid:	\$5,690,492	

Blended Component Units
Number Submitted = 1
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$8,624,280	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$612	\$1,022	\$737
Revenues During FY 22:	\$12,743,294	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$8,795,360	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$905	\$1,174	\$952
Per Capita Expenditures:	\$624	\$967	\$782
Revenues over/under Expenditures:	\$3,947,934	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	65.97%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$5,802,241	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$412	\$1,237	\$917

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,214,997	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	(\$2,015,423)	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$28,817,356	\$14,039,311	\$2,989,000
Per Capita Debt:	\$2,046	\$1,822	\$849
General Obligation Debt over EAV:	5.24%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$41,385,573	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$2,938	\$1,999	\$1,575
Revenues During FY 22:	\$7,927,392	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$8,980,196	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$563	\$648	\$456
Per Capita Expenses:	\$638	\$544	\$399
Operating Income (loss):	(\$1,052,804)	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	449.13%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$40,332,769	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$2,864	\$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:	Waukegan City		
Unit Code:	049/205/30	County:	Lake
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$186,641,254		
Equalized Assessed Valuation:	\$1,439,007,250		
Population:	89,321		
Employees:			
Full Time:	450		
Part Time:			
Salaries Paid:	\$43,303,961		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$47,872,492	\$34,972,404	\$30,239,443
Per Capita Beginning Fund Balance:	\$536	\$748	\$712
Revenues During FY 22:	\$116,312,788	\$72,859,655	\$58,178,402
Expenditures During FY 22:	\$93,201,616	\$61,478,579	\$47,866,110
Per Capita Revenues:	\$1,302	\$1,441	\$1,484
Per Capita Expenditures:	\$1,043	\$1,214	\$1,238
Revenues over/under Expenditures:	\$23,111,172	\$11,381,080	\$9,077,164
Ratio of Fund Balance to Expenditures:	70.92%	81.39%	73.81%
Ending Fund Balance for FY 22:	\$66,098,795	\$43,663,747	\$34,356,837
Per Capita Ending Fund Balance:	\$740	\$904	\$915

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$14,519,106	\$19,660,916	\$12,691,601
Total Unrestricted Net Assets:	(\$267,356,844)	(\$72,107,891)	(\$30,724,824)

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$433,014,713	\$139,572,276	\$79,067,655
Per Capita Debt:	\$4,848	\$2,651	\$2,043
General Obligation Debt over EAV:	7.28%	20.99%	2.70%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$86,124,955	\$76,751,554	\$56,969,508
Per Capita Beginning Retained Earnings	\$964	\$1,532	\$1,230
Revenues During FY 22:	\$16,510,057	\$25,359,482	\$17,601,369
Expenditures During FY 22:	\$11,171,665	\$21,600,430	\$14,367,115
Per Capita Revenues:	\$185	\$495	\$394
Per Capita Expenses:	\$125	\$419	\$333
Operating Income (loss):	\$5,338,392	\$3,759,052	\$2,712,239
Ratio of Retained Earnings to Expenses:	818.71%	453.32%	429.72%
Ending Retained Earnings for FY 22:	\$91,463,347	\$80,939,609	\$57,687,802
Per Capita Ending Retained Earnings:	\$1,024	\$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:	Waverly City		
Unit Code:	069/050/30	County:	Morgan
Fiscal Year End:	4/30/2022		
Accounting Method:	Combination		
Appropriation or Budget:	\$5,630,100		
Equalized Assessed Valuation:	\$12,227,141		
Population:	1,400		
Employees:			
Full Time:	7		
Part Time:	13		
Salaries Paid:	\$452,973		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$749,940	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$536	\$1,022	\$737
Revenues During FY 22:	\$871,529	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$770,656	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$623	\$1,174	\$952
Per Capita Expenditures:	\$550	\$967	\$782
Revenues over/under Expenditures:	\$100,873	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	110.40%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$850,813	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$608	\$1,237	\$917

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$534,088	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$316,725	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$1,618,644	\$14,039,311	\$2,989,000
Per Capita Debt:	\$1,156	\$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:	\$1,854,830	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$1,325	\$1,999	\$1,575
Revenues During FY 22:	\$1,498,530	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$1,027,470	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$1,070	\$648	\$456
Per Capita Expenses:	\$734	\$544	\$399
Operating Income (loss):	\$471,060	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	226.37%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$2,325,890	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$1,661	\$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:	Wayne Village
Unit Code:	022/110/32
County:	Dupage
Fiscal Year End:	4/30/2022
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$2,093,873
Equalized Assessed Valuation:	\$153,412,316
Population:	2,431
Employees:	
Full Time:	2
Part Time:	25
Salaries Paid:	\$632,324

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$3,091,646	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$1,272	\$1,022	\$737
Revenues During FY 22:	\$2,099,846	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$1,762,878	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$864	\$1,174	\$952
Per Capita Expenditures:	\$725	\$967	\$782
Revenues over/under Expenditures:	\$336,968	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	194.49%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$3,428,614	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$1,410	\$1,237	\$917

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$873,360	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$537,334	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Wayne City Village		
Unit Code:	096/050/32	County:	Wayne
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,116,450		
Equalized Assessed Valuation:	\$11,138,684		
Population:	987		
Employees:			
	Full Time:	8	
	Part Time:	25	
	Salaries Paid:	\$425,557	

Blended Component Units
Number Submitted = 1
Wayne City Ambulance Service

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$754,406	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$764	\$52,950	\$839
Revenues During FY 22:	\$775,023	\$563,644	\$213,143
Expenditures During FY 22:	\$579,737	\$457,110	\$153,944
Per Capita Revenues:	\$785	\$103,095	\$569
Per Capita Expenditures:	\$587	\$81,863	\$420
Revenues over/under Expenditures:	\$195,286	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	163.81%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$949,692	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$962	\$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:	\$176,880	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$976,472	\$167,739	\$177,205

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$5,518,961	\$554,073	\$33,399
Per Capita Debt:	\$5,592	\$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:	\$4,942,380	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$5,007	\$124,305	\$1,284
Revenues During FY 22:	\$1,112,195	\$345,491	\$112,306
Expenditures During FY 22:	\$1,341,182	\$319,535	\$116,797
Per Capita Revenues:	\$1,127	\$19,154	\$321
Per Capita Expenses:	\$1,359	\$17,518	\$320
Operating Income (loss):	(\$228,987)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	351.44%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$4,713,393	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$4,775	\$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:	Waynesville Village
Unit Code:	020/035/32
County:	Dewitt
Fiscal Year End:	4/30/2022
Accounting Method:	Cash With Assets
Appropriation or Budget:	\$542,450
Equalized Assessed Valuation:	\$2,825,792
Population:	410
Employees:	
Full Time:	
Part Time:	17
Salaries Paid:	\$71,243

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$216,678	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$528	\$52,950	\$839
Revenues During FY 22:	\$184,132	\$563,644	\$213,143
Expenditures During FY 22:	\$210,451	\$457,110	\$153,944
Per Capita Revenues:	\$449	\$103,095	\$569
Per Capita Expenditures:	\$513	\$81,863	\$420
Revenues over/under Expenditures:	(\$26,319)	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	90.45%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$190,359	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$464	\$66,251	\$1,001

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$12,922	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$177,437	\$167,739	\$177,205

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$340,000	\$554,073	\$33,399
Per Capita Debt:	\$829	\$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:	\$360,376	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$879	\$124,305	\$1,284
Revenues During FY 22:	\$116,716	\$345,491	\$112,306
Expenditures During FY 22:	\$123,549	\$319,535	\$116,797
Per Capita Revenues:	\$285	\$19,154	\$321
Per Capita Expenses:	\$301	\$17,518	\$320
Operating Income (loss):	(\$6,833)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	286.16%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$353,542	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$862	\$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:	Weldon Village
Unit Code:	020/040/32
County:	Dewitt
Fiscal Year End:	4/30/2022
Accounting Method:	Cash With Assets
Appropriation or Budget:	\$384,881
Equalized Assessed Valuation:	\$3,727,265
Population:	369
Employees:	
Full Time:	1
Part Time:	9
Salaries Paid:	\$82,653

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$188,091	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$510	\$52,950	\$839
Revenues During FY 22:	\$202,771	\$563,644	\$213,143
Expenditures During FY 22:	\$160,977	\$457,110	\$153,944
Per Capita Revenues:	\$550	\$103,095	\$569
Per Capita Expenditures:	\$436	\$81,863	\$420
Revenues over/under Expenditures:	\$41,794	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	142.81%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$229,885	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$623	\$66,251	\$1,001

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$64,383	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$165,502	\$167,739	\$177,205

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$670,000	\$554,073	\$33,399
Per Capita Debt:	\$1,816	\$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:	\$1,377,692	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$3,734	\$124,305	\$1,284
Revenues During FY 22:	\$187,635	\$345,491	\$112,306
Expenditures During FY 22:	\$171,514	\$319,535	\$116,797
Per Capita Revenues:	\$508	\$19,154	\$321
Per Capita Expenses:	\$465	\$17,518	\$320
Operating Income (loss):	\$16,121	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	808.54%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$1,386,763	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$3,758	\$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:	Wellington Village		
Unit Code:	038/110/32	County:	Iroquois
Fiscal Year End:	3/31/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$263,735		
Equalized Assessed Valuation:	\$1,455,899		
Population:	264		
Employees:			
Full Time:			
Part Time:	5		
Salaries Paid:	\$2,022		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$124,745	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$473	\$52,950	\$839
Revenues During FY 22:	\$109,790	\$563,644	\$213,143
Expenditures During FY 22:	\$50,165	\$457,110	\$153,944
Per Capita Revenues:	\$416	\$103,095	\$569
Per Capita Expenditures:	\$190	\$81,863	\$420
Revenues over/under Expenditures:	\$59,625	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	368.33%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$184,775	\$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:	\$108,410	\$10,011	\$0
Total Unreserved Funds:	\$76,365	\$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:	\$263,002	\$554,073	\$33,399
Per Capita Debt:	\$996	\$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:	(\$1,202)	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	(\$5)	\$124,305	\$1,284
Revenues During FY 22:	\$49,065	\$345,491	\$112,306
Expenditures During FY 22:	\$44,393	\$319,535	\$116,797
Per Capita Revenues:	\$186	\$19,154	\$321
Per Capita Expenses:	\$168	\$17,518	\$320
Operating Income (loss):	\$4,672	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	6.90%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$3,065	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$12	\$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:	Wenona City		
Unit Code:	059/040/30	County:	Marshall
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,892,076		
Equalized Assessed Valuation:	\$10,738,895		
Population:	1,077		
Employees:			
Full Time:	3		
Part Time:	26		
Salaries Paid:	\$259,787		

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$251,648	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$234	\$1,022	\$737
Revenues During FY 22:	\$784,784	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$674,802	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$729	\$1,174	\$952
Per Capita Expenditures:	\$627	\$967	\$782
Revenues over/under Expenditures:	\$109,982	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	53.59%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$361,630	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$336	\$1,237	\$917

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$132,250	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$229,920	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$1,765,893	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$1,640	\$1,999	\$1,575
Revenues During FY 22:	\$444,091	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$469,263	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$412	\$648	\$456
Per Capita Expenses:	\$436	\$544	\$399
Operating Income (loss):	(\$25,172)	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	370.95%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$1,740,721	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$1,616	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Wenonah Village		
Unit Code:	068/095/32	County:	Montgomery
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$16,215		
Equalized Assessed Valuation:	\$589,860		
Population:	36		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$1,320		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$52,324	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$1,453	\$52,950	\$839
Revenues During FY 22:	\$19,285	\$563,644	\$213,143
Expenditures During FY 22:	\$12,686	\$457,110	\$153,944
Per Capita Revenues:	\$536	\$103,095	\$569
Per Capita Expenditures:	\$352	\$81,863	\$420
Revenues over/under Expenditures:	\$6,599	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	464.47%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$58,923	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,637	\$66,251	\$1,001

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$10,011	\$0
Total Unreserved Funds:	\$6,500	\$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:	West Brooklyn Village		
Unit Code:	052/065/32	County:	Lee
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$191,700		
Equalized Assessed Valuation:	\$1,362,756		
Population:	154		
Employees:			
Full Time:			
Part Time:	11		
Salaries Paid:	\$15,305		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$332,623	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$2,160	\$52,950	\$839
Revenues During FY 22:	\$68,478	\$563,644	\$213,143
Expenditures During FY 22:	\$34,986	\$457,110	\$153,944
Per Capita Revenues:	\$445	\$103,095	\$569
Per Capita Expenditures:	\$227	\$81,863	\$420
Revenues over/under Expenditures:	\$33,492	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	1,046.46%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$366,115	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$2,377	\$66,251	\$1,001

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$79,860	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$286,255	\$167,739	\$177,205

FISCAL YEAR 2022



SUSANA A. MENDOZA
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:	\$179,173	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$1,163	\$124,305	\$1,284
Revenues During FY 22:	\$38,139	\$345,491	\$112,306
Expenditures During FY 22:	\$44,425	\$319,535	\$116,797
Per Capita Revenues:	\$248	\$19,154	\$321
Per Capita Expenses:	\$288	\$17,518	\$320
Operating Income (loss):	(\$6,286)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	389.17%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$172,887	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$1,123	\$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:	West Chicago City		
Unit Code:	022/115/30	County:	Dupage
Fiscal Year End:	12/31/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$32,723,958		
Equalized Assessed Valuation:	\$818,756,659		
Population:	25,614		
Employees:			
	Full Time:	10	
	Part Time:	10	
	Salaries Paid:	\$11,887,825	

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:	\$27,872,464	\$34,972,404	\$30,239,443
Per Capita Beginning Fund Balance:	\$1,088	\$748	\$712
Revenues During FY 22:	\$26,542,491	\$72,859,655	\$58,178,402
Expenditures During FY 22:	\$21,512,252	\$61,478,579	\$47,866,110
Per Capita Revenues:	\$1,036	\$1,441	\$1,484
Per Capita Expenditures:	\$840	\$1,214	\$1,238
Revenues over/under Expenditures:	\$5,030,239	\$11,381,080	\$9,077,164
Ratio of Fund Balance to Expenditures:	81.33%	81.39%	73.81%
Ending Fund Balance for FY 22:	\$17,496,603	\$43,663,747	\$34,356,837
Per Capita Ending Fund Balance:	\$683	\$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:	\$6,915,858	\$19,660,916	\$12,691,601
Total Unrestricted Net Assets:	(\$10,516,222)	(\$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:	\$40,830,312	\$139,572,276	\$79,067,655
Per Capita Debt:	\$1,594	\$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:	\$74,283,019	\$76,751,554	\$56,969,508
Per Capita Beginning Retained Earnings	\$2,900	\$1,532	\$1,230
Revenues During FY 22:	\$9,928,600	\$25,359,482	\$17,601,369
Expenditures During FY 22:	\$13,745,234	\$21,600,430	\$14,367,115
Per Capita Revenues:	\$388	\$495	\$394
Per Capita Expenses:	\$537	\$419	\$333
Operating Income (loss):	(\$3,816,634)	\$3,759,052	\$2,712,239
Ratio of Retained Earnings to Expenses:	624.74%	453.32%	429.72%
Ending Retained Earnings for FY 22:	\$85,872,485	\$80,939,609	\$57,687,802
Per Capita Ending Retained Earnings:	\$3,353	\$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:	West City Village		
Unit Code:	028/065/32	County:	Franklin
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,677,533		
Equalized Assessed Valuation:	\$15,410,128		
Population:	615		
Employees:			
Full Time:		15	
Part Time:		14	
Salaries Paid:		\$973,362	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$5,668,246	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$9,217	\$52,950	\$839
Revenues During FY 22:	\$2,806,026	\$563,644	\$213,143
Expenditures During FY 22:	\$2,065,765	\$457,110	\$153,944
Per Capita Revenues:	\$4,563	\$103,095	\$569
Per Capita Expenditures:	\$3,359	\$81,863	\$420
Revenues over/under Expenditures:	\$740,261	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	309.35%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$6,390,484	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$10,391	\$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:	\$1,636,688	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$4,708,018	\$167,739	\$177,205

FISCAL YEAR 2022



SUSANA A. MENDOZA
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:	\$2,049,588	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$3,333	\$124,305	\$1,284
Revenues During FY 22:	\$342,112	\$345,491	\$112,306
Expenditures During FY 22:	\$421,857	\$319,535	\$116,797
Per Capita Revenues:	\$556	\$19,154	\$321
Per Capita Expenses:	\$686	\$17,518	\$320
Operating Income (loss):	(\$79,745)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	473.66%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$1,998,184	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$3,249	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	West Dundee Village
Unit Code:	045/105/32
County:	Kane
Fiscal Year End:	4/30/2022
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$20,017,934
Equalized Assessed Valuation:	\$290,467,987
Population:	7,686
Employees:	
Full Time:	53
Part Time:	51
Salaries Paid:	\$5,914,620

Blended Component Units

Number Submitted = 2
 Village of West Dundee Firefighters' Pension Fun
 Village of West Dundee Police Pension Fund

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$8,699,752	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$1,132	\$1,022	\$737
Revenues During FY 22:	\$14,376,565	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$10,785,200	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$1,870	\$1,174	\$952
Per Capita Expenditures:	\$1,403	\$967	\$782
Revenues over/under Expenditures:	\$3,591,365	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	91.26%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$9,842,289	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$1,281	\$1,237	\$917

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,229,497	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$657,369	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$22,817,163	\$14,039,311	\$2,989,000
Per Capita Debt:	\$2,969	\$1,822	\$849
General Obligation Debt over EAV:	1.90%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$17,255,467	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$2,245	\$1,999	\$1,575
Revenues During FY 22:	\$3,934,799	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$3,231,598	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$512	\$648	\$456
Per Capita Expenses:	\$420	\$544	\$399
Operating Income (loss):	\$703,201	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	553.55%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$17,888,668	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$2,327	\$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:	West Frankfort City
Unit Code:	028/070/30
County:	Franklin
Fiscal Year End:	4/30/2022
Accounting Method:	Cash With Assets
Appropriation or Budget:	\$14,448,309
Equalized Assessed Valuation:	\$52,193,869
Population:	7,275
Employees:	
Full Time:	57
Part Time:	25
Salaries Paid:	\$3,326,506

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$8,799,255	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$1,210	\$1,022	\$737
Revenues During FY 22:	\$12,240,792	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$9,616,564	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$1,683	\$1,174	\$952
Per Capita Expenditures:	\$1,322	\$967	\$782
Revenues over/under Expenditures:	\$2,624,228	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	118.79%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$11,423,484	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$1,570	\$1,237	\$917

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,383,571	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$1,591,809	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$1,874,205	\$14,039,311	\$2,989,000
Per Capita Debt:	\$258	\$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:	\$17,116,161	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$2,353	\$1,999	\$1,575
Revenues During FY 22:	\$2,419,013	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$2,716,829	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$333	\$648	\$456
Per Capita Expenses:	\$373	\$544	\$399
Operating Income (loss):	(\$297,816)	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	629.76%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$17,109,453	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$2,352	\$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:	West Peoria City
Unit Code:	072/080/30
County:	Peoria
Fiscal Year End:	4/30/2022
Accounting Method:	Cash With Assets
Appropriation or Budget:	\$4,814,469
Equalized Assessed Valuation:	\$43,307,916
Population:	4,263
Employees:	
Full Time:	6
Part Time:	15
Salaries Paid:	\$280,554

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$5,256,133	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$1,233	\$1,022	\$737
Revenues During FY 22:	\$3,138,593	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$2,176,782	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$736	\$1,174	\$952
Per Capita Expenditures:	\$511	\$967	\$782
Revenues over/under Expenditures:	\$961,811	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	309.28%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$6,732,409	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$1,579	\$1,237	\$917

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,442,339	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$4,669,623	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	West Point Village		
Unit Code:	034/080/32	County:	Hancock
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$171,386		
Equalized Assessed Valuation:	\$491,665		
Population:	140		
Employees:			
Full Time:			
Part Time:	10		
Salaries Paid:	\$9,645		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$123,958	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$885	\$52,950	\$839
Revenues During FY 22:	\$65,255	\$563,644	\$213,143
Expenditures During FY 22:	\$69,288	\$457,110	\$153,944
Per Capita Revenues:	\$466	\$103,095	\$569
Per Capita Expenditures:	\$495	\$81,863	\$420
Revenues over/under Expenditures:	(\$4,033)	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	173.08%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$119,925	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$857	\$66,251	\$1,001

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$27,539	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$92,386	\$167,739	\$177,205

FISCAL YEAR 2022



SUSANA A. MENDOZA
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:	\$628,650	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$4,490	\$124,305	\$1,284
Revenues During FY 22:	\$67,305	\$345,491	\$112,306
Expenditures During FY 22:	\$85,772	\$319,535	\$116,797
Per Capita Revenues:	\$481	\$19,154	\$321
Per Capita Expenses:	\$613	\$17,518	\$320
Operating Income (loss):	(\$18,467)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	711.40%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$610,183	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$4,358	\$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:	West Salem Village		
Unit Code:	024/025/32	County:	Edwards
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,041,000		
Equalized Assessed Valuation:	\$3,746,601		
Population:	764		
Employees:			
Full Time:	4		
Part Time:	25		
Salaries Paid:	\$188,072		

Blended Component Units

Number Submitted = 1
West Salem Sanitary District

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$655,203	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$858	\$52,950	\$839
Revenues During FY 22:	\$630,507	\$563,644	\$213,143
Expenditures During FY 22:	\$473,363	\$457,110	\$153,944
Per Capita Revenues:	\$825	\$103,095	\$569
Per Capita Expenditures:	\$620	\$81,863	\$420
Revenues over/under Expenditures:	\$157,144	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	171.02%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$809,548	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,060	\$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:	\$512,138	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$297,410	\$167,739	\$177,205

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$39,000	\$554,073	\$33,399
Per Capita Debt:	\$51	\$70,776	\$97
General Obligation Debt over EAV:	1.04%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$1,223,511	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$1,601	\$124,305	\$1,284
Revenues During FY 22:	\$289,834	\$345,491	\$112,306
Expenditures During FY 22:	\$231,587	\$319,535	\$116,797
Per Capita Revenues:	\$379	\$19,154	\$321
Per Capita Expenses:	\$303	\$17,518	\$320
Operating Income (loss):	\$58,247	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	555.97%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$1,287,558	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$1,685	\$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:	Western Springs Village		
Unit Code:	016/585/32	County:	Cook
Fiscal Year End:	12/31/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$39,165,255		
Equalized Assessed Valuation:	\$781,991,206		
Population:	13,313		
Employees:			
Full Time:	66		
Part Time:	156		
Salaries Paid:	\$7,393,669		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$8,474,630	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$637	\$1,022	\$737
Revenues During FY 22:	\$17,262,259	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$14,929,408	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$1,297	\$1,174	\$952
Per Capita Expenditures:	\$1,121	\$967	\$782
Revenues over/under Expenditures:	\$2,332,851	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	63.28%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$9,447,904	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$710	\$1,237	\$917

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,290,064	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	(\$6,019,326)	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$48,293,860	\$14,039,311	\$2,989,000
Per Capita Debt:	\$3,628	\$1,822	\$849
General Obligation Debt over EAV:	1.97%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$11,960,434	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$898	\$1,999	\$1,575
Revenues During FY 22:	\$5,460,548	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$4,552,185	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$410	\$648	\$456
Per Capita Expenses:	\$342	\$544	\$399
Operating Income (loss):	\$908,363	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	304.32%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$13,853,130	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$1,041	\$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:	Westfield Village		
Unit Code:	012/025/32	County:	Clark
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$6,953,400		
Equalized Assessed Valuation:	\$3,709,844		
Population:	536		
Employees:			
Full Time:	1		
Part Time:	13		
Salaries Paid:	\$65,970		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$109,953	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$205	\$52,950	\$839
Revenues During FY 22:	\$395,913	\$563,644	\$213,143
Expenditures During FY 22:	\$230,183	\$457,110	\$153,944
Per Capita Revenues:	\$739	\$103,095	\$569
Per Capita Expenditures:	\$429	\$81,863	\$420
Revenues over/under Expenditures:	\$165,730	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	112.44%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$258,815	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$483	\$66,251	\$1,001

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$201,445	\$253,935	\$72,003
Total Unrestricted Net Assets:	(\$141,479)	\$167,739	\$177,205

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$200,529	\$554,073	\$33,399
Per Capita Debt:	\$374	\$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:	\$497,896	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$929	\$124,305	\$1,284
Revenues During FY 22:	\$155,864	\$345,491	\$112,306
Expenditures During FY 22:	\$154,168	\$319,535	\$116,797
Per Capita Revenues:	\$291	\$19,154	\$321
Per Capita Expenses:	\$288	\$17,518	\$320
Operating Income (loss):	\$1,696	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	335.00%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$516,460	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$964	\$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:	Westmont Village		
Unit Code:	022/120/32	County:	Dupage
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$109,118,500		
Equalized Assessed Valuation:	\$967,118,415		
Population:	24,429		
Employees:			
	Full Time:	127	
	Part Time:	92	
	Salaries Paid:	\$14,072,746	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$31,232,761	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$1,279	\$1,022	\$737
Revenues During FY 22:	\$41,835,402	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$29,864,138	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$1,713	\$1,174	\$952
Per Capita Expenditures:	\$1,222	\$967	\$782
Revenues over/under Expenditures:	\$11,971,264	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	136.22%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$40,679,875	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$1,665	\$1,237	\$917

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$11,790,369	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$3,334,574	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$73,236,619	\$14,039,311	\$2,989,000
Per Capita Debt:	\$2,998	\$1,822	\$849
General Obligation Debt over EAV:	2.87%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$18,178,536	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$744	\$1,999	\$1,575
Revenues During FY 22:	\$7,962,219	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$7,414,184	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$326	\$648	\$456
Per Capita Expenses:	\$303	\$544	\$399
Operating Income (loss):	\$548,035	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	252.58%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$18,726,571	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$767	\$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:	Wheaton City		
Unit Code:	022/125/30	County:	Dupage
Fiscal Year End:	12/31/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$154,056,061		
Equalized Assessed Valuation:	\$2,456,715,902		
Population:	53,970		
Employees:			
Full Time:	235		
Part Time:	43		
Salaries Paid:	\$27,793,737		

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:	\$66,009,150	\$34,972,404	\$30,239,443
Per Capita Beginning Fund Balance:	\$1,223	\$748	\$712
Revenues During FY 22:	\$57,877,697	\$72,859,655	\$58,178,402
Expenditures During FY 22:	\$85,732,007	\$61,478,579	\$47,866,110
Per Capita Revenues:	\$1,072	\$1,441	\$1,484
Per Capita Expenditures:	\$1,589	\$1,214	\$1,238
Revenues over/under Expenditures:	(\$27,854,310)	\$11,381,080	\$9,077,164
Ratio of Fund Balance to Expenditures:	35.56%	81.39%	73.81%
Ending Fund Balance for FY 22:	\$30,486,050	\$43,663,747	\$34,356,837
Per Capita Ending Fund Balance:	\$565	\$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:	\$10,110,134	\$19,660,916	\$12,691,601
Total Unrestricted Net Assets:	(\$7,672,398)	(\$72,107,891)	(\$30,724,824)

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$56,435,000	\$139,572,276	\$79,067,655
Per Capita Debt:	\$1,046	\$2,651	\$2,043
General Obligation Debt over EAV:	2.30%	20.99%	2.70%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$57,967,798	\$76,751,554	\$56,969,508
Per Capita Beginning Retained Earnings	\$1,074	\$1,532	\$1,230
Revenues During FY 22:	\$17,272,297	\$25,359,482	\$17,601,369
Expenditures During FY 22:	\$18,722,317	\$21,600,430	\$14,367,115
Per Capita Revenues:	\$320	\$495	\$394
Per Capita Expenses:	\$347	\$419	\$333
Operating Income (loss):	(\$1,450,020)	\$3,759,052	\$2,712,239
Ratio of Retained Earnings to Expenses:	307.55%	453.32%	429.72%
Ending Retained Earnings for FY 22:	\$57,581,196	\$80,939,609	\$57,687,802
Per Capita Ending Retained Earnings:	\$1,067	\$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:	Wheeler Village		
Unit Code:	040/030/32	County:	Jasper
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$43,608		
Equalized Assessed Valuation:	\$567,552		
Population:	96		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$9,000		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$177,415	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$1,848	\$52,950	\$839
Revenues During FY 22:	\$42,383	\$563,644	\$213,143
Expenditures During FY 22:	\$43,608	\$457,110	\$153,944
Per Capita Revenues:	\$441	\$103,095	\$569
Per Capita Expenditures:	\$454	\$81,863	\$420
Revenues over/under Expenditures:	(\$1,225)	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	404.03%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$176,190	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,835	\$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:	\$20,001	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$156,189	\$167,739	\$177,205

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Wheeling Village		
Unit Code:	016/595/32	County:	Cook
Fiscal Year End:	12/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$105,942,975		
Equalized Assessed Valuation:	\$1,066,001,496		
Population:	39,137		
Employees:			
Full Time:	215		
Part Time:	15		
Salaries Paid:	\$25,454,131		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$19,810,389	\$34,972,404	\$30,239,443
Per Capita Beginning Fund Balance:	\$506	\$748	\$712
Revenues During FY 22:	\$52,845,487	\$72,859,655	\$58,178,402
Expenditures During FY 22:	\$46,361,508	\$61,478,579	\$47,866,110
Per Capita Revenues:	\$1,350	\$1,441	\$1,484
Per Capita Expenditures:	\$1,185	\$1,214	\$1,238
Revenues over/under Expenditures:	\$6,483,979	\$11,381,080	\$9,077,164
Ratio of Fund Balance to Expenditures:	47.58%	81.39%	73.81%
Ending Fund Balance for FY 22:	\$22,059,230	\$43,663,747	\$34,356,837
Per Capita Ending Fund Balance:	\$564	\$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:	\$15,741,819	\$19,660,916	\$12,691,601
Total Unrestricted Net Assets:	\$12,951,082	(\$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:	\$32,127,310	\$139,572,276	\$79,067,655
Per Capita Debt:	\$821	\$2,651	\$2,043
General Obligation Debt over EAV:	2.57%	20.99%	2.70%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$57,314,914	\$76,751,554	\$56,969,508
Per Capita Beginning Retained Earnings	\$1,464	\$1,532	\$1,230
Revenues During FY 22:	\$9,625,301	\$25,359,482	\$17,601,369
Expenditures During FY 22:	\$8,733,214	\$21,600,430	\$14,367,115
Per Capita Revenues:	\$246	\$495	\$394
Per Capita Expenses:	\$223	\$419	\$333
Operating Income (loss):	\$892,087	\$3,759,052	\$2,712,239
Ratio of Retained Earnings to Expenses:	659.41%	453.32%	429.72%
Ending Retained Earnings for FY 22:	\$57,587,627	\$80,939,609	\$57,687,802
Per Capita Ending Retained Earnings:	\$1,471	\$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:	White City Village		
Unit Code:	056/125/32	County:	Macoupin
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$359,576		
Equalized Assessed Valuation:	\$2,512,589		
Population:	208		
Employees:			
Full Time:			
Part Time:	12		
Salaries Paid:	\$39,110		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$124,929	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$601	\$52,950	\$839
Revenues During FY 22:	\$107,482	\$563,644	\$213,143
Expenditures During FY 22:	\$117,490	\$457,110	\$153,944
Per Capita Revenues:	\$517	\$103,095	\$569
Per Capita Expenditures:	\$565	\$81,863	\$420
Revenues over/under Expenditures:	(\$10,008)	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	101.14%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$118,834	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$571	\$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:	\$19,693	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$101,358	\$167,739	\$177,205

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$540,000	\$554,073	\$33,399
Per Capita Debt:	\$2,596	\$70,776	\$97
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$1,570,380	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$7,550	\$124,305	\$1,284
Revenues During FY 22:	\$153,022	\$345,491	\$112,306
Expenditures During FY 22:	\$212,944	\$319,535	\$116,797
Per Capita Revenues:	\$736	\$19,154	\$321
Per Capita Expenses:	\$1,024	\$17,518	\$320
Operating Income (loss):	(\$59,922)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	707.48%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$1,506,545	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$7,243	\$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:	White Hall City
Unit Code:	031/045/30
County:	Greene
Fiscal Year End:	4/30/2022
Accounting Method:	Combination
Appropriation or Budget:	\$5,411,800
Equalized Assessed Valuation:	\$18,617,112
Population:	2,520
Employees:	
Full Time:	19
Part Time:	24
Salaries Paid:	\$1,061,227

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$770,451	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$306	\$1,022	\$737
Revenues During FY 22:	\$1,606,402	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$1,435,263	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$637	\$1,174	\$952
Per Capita Expenditures:	\$570	\$967	\$782
Revenues over/under Expenditures:	\$171,139	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	68.82%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$987,725	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$392	\$1,237	\$917

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$226,984	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$760,741	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$757,067	\$14,039,311	\$2,989,000
Per Capita Debt:	\$300	\$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:	\$4,211,370	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$1,671	\$1,999	\$1,575
Revenues During FY 22:	\$2,586,802	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$2,308,629	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$1,027	\$648	\$456
Per Capita Expenses:	\$916	\$544	\$399
Operating Income (loss):	\$278,173	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	172.85%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$3,990,543	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$1,584	\$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:	Williamson Village		
Unit Code:	057/125/32	County:	Madison
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$164,500		
Equalized Assessed Valuation:	\$1,502,580		
Population:	230		
Employees:			
	Full Time:		
	Part Time:	3	
	Salaries Paid:	\$7,869	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$192,884	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$839	\$52,950	\$839
Revenues During FY 22:	\$122,308	\$563,644	\$213,143
Expenditures During FY 22:	\$106,392	\$457,110	\$153,944
Per Capita Revenues:	\$532	\$103,095	\$569
Per Capita Expenditures:	\$463	\$81,863	\$420
Revenues over/under Expenditures:	\$15,916	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	196.26%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$208,800	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$908	\$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:	\$20,188	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$188,612	\$167,739	\$177,205

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$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:	Willisville Village		
Unit Code:	073/035/32	County:	Perry
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,090,029		
Equalized Assessed Valuation:	\$2,709,240		
Population:	579		
Employees:			
Full Time:	4		
Part Time:	9		
Salaries Paid:	\$136,447		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$346,166	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$598	\$52,950	\$839
Revenues During FY 22:	\$454,328	\$563,644	\$213,143
Expenditures During FY 22:	\$290,601	\$457,110	\$153,944
Per Capita Revenues:	\$785	\$103,095	\$569
Per Capita Expenditures:	\$502	\$81,863	\$420
Revenues over/under Expenditures:	\$163,727	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	173.74%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$504,893	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$872	\$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:	\$204,812	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$300,081	\$167,739	\$177,205

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$196,798	\$554,073	\$33,399
Per Capita Debt:	\$340	\$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:	\$641,394	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$1,108	\$124,305	\$1,284
Revenues During FY 22:	\$178,832	\$345,491	\$112,306
Expenditures During FY 22:	\$218,199	\$319,535	\$116,797
Per Capita Revenues:	\$309	\$19,154	\$321
Per Capita Expenses:	\$377	\$17,518	\$320
Operating Income (loss):	(\$39,367)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	278.20%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$607,027	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$1,048	\$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:	Willow Hill Village		
Unit Code:	040/035/32	County:	Jasper
Fiscal Year End:	6/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$277,200		
Equalized Assessed Valuation:	\$1,189,062		
Population:	230		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$10,800		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$456,012	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$1,983	\$52,950	\$839
Revenues During FY 22:	\$108,070	\$563,644	\$213,143
Expenditures During FY 22:	\$100,718	\$457,110	\$153,944
Per Capita Revenues:	\$470	\$103,095	\$569
Per Capita Expenditures:	\$438	\$81,863	\$420
Revenues over/under Expenditures:	\$7,352	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	460.06%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$463,364	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$2,015	\$66,251	\$1,001

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$82,673	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$380,692	\$167,739	\$177,205

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$116,000	\$554,073	\$33,399
Per Capita Debt:	\$504	\$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:	\$1,026,386	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$4,463	\$124,305	\$1,284
Revenues During FY 22:	\$66,127	\$345,491	\$112,306
Expenditures During FY 22:	\$106,477	\$319,535	\$116,797
Per Capita Revenues:	\$288	\$19,154	\$321
Per Capita Expenses:	\$463	\$17,518	\$320
Operating Income (loss):	(\$40,350)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	926.06%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$986,036	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$4,287	\$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:	Willowbrook Village		
Unit Code:	022/130/32	County:	Dupage
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$18,843,702		
Equalized Assessed Valuation:	\$515,268,286		
Population:	8,540		
Employees:			
Full Time:	41		
Part Time:	1		
Salaries Paid:	\$4,659,312		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$11,483,173	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$1,345	\$1,022	\$737
Revenues During FY 22:	\$15,551,104	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$11,822,017	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$1,821	\$1,174	\$952
Per Capita Expenditures:	\$1,384	\$967	\$782
Revenues over/under Expenditures:	\$3,729,087	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	125.90%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$14,883,594	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$1,743	\$1,237	\$917

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,735,499	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$1,199,801	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$19,989,995	\$14,039,311	\$2,989,000
Per Capita Debt:	\$2,341	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$5,306,446	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$621	\$1,999	\$1,575
Revenues During FY 22:	\$3,332,065	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$3,788,893	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$390	\$648	\$456
Per Capita Expenses:	\$444	\$544	\$399
Operating Income (loss):	(\$456,828)	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	126.78%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$4,803,700	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$562	\$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:	Wilmette Village		
Unit Code:	016/605/32	County:	Cook
Fiscal Year End:	12/31/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$104,889,988		
Equalized Assessed Valuation:	\$1,914,980,643		
Population:	28,170		
Employees:			
Full Time:	213		
Part Time:	79		
Salaries Paid:	\$24,332,243		

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:	\$25,313,756	\$34,972,404	\$30,239,443
Per Capita Beginning Fund Balance:	\$899	\$748	\$712
Revenues During FY 22:	\$51,446,368	\$72,859,655	\$58,178,402
Expenditures During FY 22:	\$48,783,126	\$61,478,579	\$47,866,110
Per Capita Revenues:	\$1,826	\$1,441	\$1,484
Per Capita Expenditures:	\$1,732	\$1,214	\$1,238
Revenues over/under Expenditures:	\$2,663,242	\$11,381,080	\$9,077,164
Ratio of Fund Balance to Expenditures:	59.07%	81.39%	73.81%
Ending Fund Balance for FY 22:	\$28,816,998	\$43,663,747	\$34,356,837
Per Capita Ending Fund Balance:	\$1,023	\$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:	\$4,230,515	\$19,660,916	\$12,691,601
Total Unrestricted Net Assets:	(\$33,049,821)	(\$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:	\$203,110,519	\$139,572,276	\$79,067,655
Per Capita Debt:	\$7,210	\$2,651	\$2,043
General Obligation Debt over EAV:	5.84%	20.99%	2.70%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$68,655,280	\$76,751,554	\$56,969,508
Per Capita Beginning Retained Earnings	\$2,437	\$1,532	\$1,230
Revenues During FY 22:	\$18,680,400	\$25,359,482	\$17,601,369
Expenditures During FY 22:	\$14,935,713	\$21,600,430	\$14,367,115
Per Capita Revenues:	\$663	\$495	\$394
Per Capita Expenses:	\$530	\$419	\$333
Operating Income (loss):	\$3,744,687	\$3,759,052	\$2,712,239
Ratio of Retained Earnings to Expenses:	478.52%	453.32%	429.72%
Ending Retained Earnings for FY 22:	\$71,469,967	\$80,939,609	\$57,687,802
Per Capita Ending Retained Earnings:	\$2,537	\$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:	Wilmington City
Unit Code:	099/120/30
County:	Will
Fiscal Year End:	4/30/2022
Accounting Method:	Cash With Assets
Appropriation or Budget:	\$19,846,328
Equalized Assessed Valuation:	\$150,266,588
Population:	5,664
Employees:	
Full Time:	40
Part Time:	41
Salaries Paid:	\$2,916,901

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$2,063,990	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$364	\$1,022	\$737
Revenues During FY 22:	\$12,764,778	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$11,364,060	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$2,254	\$1,174	\$952
Per Capita Expenditures:	\$2,006	\$967	\$782
Revenues over/under Expenditures:	\$1,400,718	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	28.93%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$3,287,708	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$580	\$1,237	\$917

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,871,197	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	(\$69,388,350)	(\$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:	\$78,257,095	\$14,039,311	\$2,989,000
Per Capita Debt:	\$13,817	\$1,822	\$849
General Obligation Debt over EAV:	3.66%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$13,334,107	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$2,354	\$1,999	\$1,575
Revenues During FY 22:	\$5,682,088	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$3,609,102	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$1,003	\$648	\$456
Per Capita Expenses:	\$637	\$544	\$399
Operating Income (loss):	\$2,072,986	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	426.90%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$15,407,093	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$2,720	\$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:	Wilsonville Village		
Unit Code:	056/130/32	County:	Macoupin
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$87,340		
Equalized Assessed Valuation:	\$3,023,363		
Population:	553		
Employees:			
Full Time:			
Part Time:	11		
Salaries Paid:	\$49,986		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$235,044	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$425	\$52,950	\$839
Revenues During FY 22:	\$254,770	\$563,644	\$213,143
Expenditures During FY 22:	\$192,024	\$457,110	\$153,944
Per Capita Revenues:	\$461	\$103,095	\$569
Per Capita Expenditures:	\$347	\$81,863	\$420
Revenues over/under Expenditures:	\$62,746	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	149.38%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$286,855	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$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:	\$0	\$42,817	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$76,182	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$210,673	\$167,739	\$177,205

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$11,882	\$554,073	\$33,399
Per Capita Debt:	\$21	\$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:	\$737,520	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$1,334	\$124,305	\$1,284
Revenues During FY 22:	\$133,967	\$345,491	\$112,306
Expenditures During FY 22:	\$211,605	\$319,535	\$116,797
Per Capita Revenues:	\$242	\$19,154	\$321
Per Capita Expenses:	\$383	\$17,518	\$320
Operating Income (loss):	(\$77,638)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	317.01%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$670,817	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$1,213	\$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:	Winchester City		
Unit Code:	085/040/30	County:	Scott
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$13,622,400		
Equalized Assessed Valuation:	\$16,243,255		
Population:	1,574		
Employees:			
Full Time:	12		
Part Time:	25		
Salaries Paid:	\$650,498		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$1,082,448	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$688	\$1,022	\$737
Revenues During FY 22:	\$1,613,265	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$1,725,929	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$1,025	\$1,174	\$952
Per Capita Expenditures:	\$1,097	\$967	\$782
Revenues over/under Expenditures:	(\$112,664)	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	56.19%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$969,784	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$616	\$1,237	\$917

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$889,660	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$80,124	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$2,906,602	\$14,039,311	\$2,989,000
Per Capita Debt:	\$1,847	\$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:	\$3,901,800	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$2,479	\$1,999	\$1,575
Revenues During FY 22:	\$1,464,027	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$1,287,824	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$930	\$648	\$456
Per Capita Expenses:	\$818	\$544	\$399
Operating Income (loss):	\$176,203	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	316.66%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$4,078,003	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$2,591	\$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:	Windsor City
Unit Code:	086/060/30
County:	Shelby
Fiscal Year End:	4/30/2022
Accounting Method:	Cash With Assets
Appropriation or Budget:	\$1,269,434
Equalized Assessed Valuation:	\$10,581,159
Population:	1,079
Employees:	
Full Time:	5
Part Time:	37
Salaries Paid:	\$383,858

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$666,019	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$617	\$1,022	\$737
Revenues During FY 22:	\$894,871	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$795,292	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$829	\$1,174	\$952
Per Capita Expenditures:	\$737	\$967	\$782
Revenues over/under Expenditures:	\$99,579	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	99.25%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$789,297	\$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:	\$256,453	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$546,620	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$105,678	\$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:	\$1,533,378	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$1,421	\$1,999	\$1,575
Revenues During FY 22:	\$402,000	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$436,735	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$373	\$648	\$456
Per Capita Expenses:	\$405	\$544	\$399
Operating Income (loss):	(\$34,735)	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	337.72%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$1,474,944	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$1,367	\$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:	Winfield Village
Unit Code:	022/135/32
County:	Dupage
Fiscal Year End:	4/30/2022
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$18,206,139
Equalized Assessed Valuation:	\$421,883,025
Population:	9,835
Employees:	
Full Time:	32
Part Time:	12
Salaries Paid:	\$3,352,737

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$7,489,364	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$762	\$1,022	\$737
Revenues During FY 22:	\$8,127,348	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$6,174,531	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$826	\$1,174	\$952
Per Capita Expenditures:	\$628	\$967	\$782
Revenues over/under Expenditures:	\$1,952,817	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	148.84%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$9,189,886	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$934	\$1,237	\$917

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,317,512	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	(\$2,141,923)	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$16,377,396	\$14,039,311	\$2,989,000
Per Capita Debt:	\$1,665	\$1,822	\$849
General Obligation Debt over EAV:	0.88%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$26,181,571	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$2,662	\$1,999	\$1,575
Revenues During FY 22:	\$6,656,668	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$5,416,981	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$677	\$648	\$456
Per Capita Expenses:	\$551	\$544	\$399
Operating Income (loss):	\$1,239,687	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	507.50%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$27,491,258	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$2,795	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Winnebago Village
Unit Code:	101/055/32
County:	Winnebago
Fiscal Year End:	12/31/2022
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$6,077,342
Equalized Assessed Valuation:	\$57,921,896
Population:	2,940
Employees:	
Full Time:	12
Part Time:	5
Salaries Paid:	\$800,675

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$1,877,752	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$639	\$1,022	\$737
Revenues During FY 22:	\$2,373,341	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$1,840,704	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$807	\$1,174	\$952
Per Capita Expenditures:	\$626	\$967	\$782
Revenues over/under Expenditures:	\$532,637	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	129.95%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$2,392,078	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$814	\$1,237	\$917

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$863,797	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$1,802,843	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$7,146,831	\$14,039,311	\$2,989,000
Per Capita Debt:	\$2,431	\$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:	(\$591,294)	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	(\$201)	\$1,999	\$1,575
Revenues During FY 22:	\$1,731,347	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$1,174,643	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$589	\$648	\$456
Per Capita Expenses:	\$400	\$544	\$399
Operating Income (loss):	\$556,704	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	(1.39%)	442.09%	369.20%
Ending Retained Earnings for FY 22:	(\$16,279)	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	(\$6)	\$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:	Winnetka Village		
Unit Code:	016/610/32	County:	Cook
Fiscal Year End:	12/31/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$94,783,221		
Equalized Assessed Valuation:	\$1,364,188,599		
Population:	12,437		
Employees:			
Full Time:	146		
Part Time:	11		
Salaries Paid:	\$17,043,380		

Blended Component Units
Number Submitted = 2 Firefighters Pension Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$33,418,164	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$2,687	\$1,022	\$737
Revenues During FY 22:	\$28,385,644	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$24,401,032	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$2,282	\$1,174	\$952
Per Capita Expenditures:	\$1,962	\$967	\$782
Revenues over/under Expenditures:	\$3,984,612	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	147.10%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$35,894,854	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$2,886	\$1,237	\$917

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,816,909	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$3,493,016	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$59,618,434	\$14,039,311	\$2,989,000
Per Capita Debt:	\$4,794	\$1,822	\$849
General Obligation Debt over EAV:	0.83%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$65,388,343	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$5,258	\$1,999	\$1,575
Revenues During FY 22:	\$37,826,349	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$28,207,116	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$3,041	\$648	\$456
Per Capita Expenses:	\$2,268	\$544	\$399
Operating Income (loss):	\$9,619,233	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	264.00%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$74,465,498	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$5,987	\$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:	Winthrop Harbor Village		
Unit Code:	049/210/32	County:	Lake
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$8,065,106		
Equalized Assessed Valuation:	\$142,753,622		
Population:	6,705		
Employees:			
Full Time:	24		
Part Time:	53		
Salaries Paid:	\$2,355,988		

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:	\$853,149	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$127	\$1,022	\$737
Revenues During FY 22:	\$6,728,831	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$5,651,449	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$1,004	\$1,174	\$952
Per Capita Expenditures:	\$843	\$967	\$782
Revenues over/under Expenditures:	\$1,077,382	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	34.16%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$1,930,531	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$288	\$1,237	\$917

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,393,173	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$537,358	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$1,234,795	\$14,039,311	\$2,989,000
Per Capita Debt:	\$184	\$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:	\$2,508,602	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$374	\$1,999	\$1,575
Revenues During FY 22:	\$1,162,728	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$1,072,956	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$173	\$648	\$456
Per Capita Expenses:	\$160	\$544	\$399
Operating Income (loss):	\$89,772	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	242.17%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$2,598,374	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$388	\$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:	Witt City		
Unit Code:	068/100/30	County:	Montgomery
Fiscal Year End:	4/15/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$4,173,950		
Equalized Assessed Valuation:	\$5,380,924		
Population:	786		
Employees:			
Full Time:	3		
Part Time:	3		
Salaries Paid:	\$112,040		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$181,167	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$230	\$52,950	\$839
Revenues During FY 22:	\$547,967	\$563,644	\$213,143
Expenditures During FY 22:	\$501,517	\$457,110	\$153,944
Per Capita Revenues:	\$697	\$103,095	\$569
Per Capita Expenditures:	\$638	\$81,863	\$420
Revenues over/under Expenditures:	\$46,450	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	47.81%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$239,783	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$305	\$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:	\$129,284	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$110,499	\$167,739	\$177,205

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$63,591	\$554,073	\$33,399
Per Capita Debt:	\$81	\$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:	\$913,576	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$1,162	\$124,305	\$1,284
Revenues During FY 22:	\$221,093	\$345,491	\$112,306
Expenditures During FY 22:	\$363,484	\$319,535	\$116,797
Per Capita Revenues:	\$281	\$19,154	\$321
Per Capita Expenses:	\$462	\$17,518	\$320
Operating Income (loss):	(\$142,391)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	224.30%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$815,283	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$1,037	\$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:	Wonder Lake Village
Unit Code:	063/107/32
County:	Mchenry
Fiscal Year End:	4/30/2022
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$22,986,000
Equalized Assessed Valuation:	\$88,421,910
Population:	3,971
Employees:	
Full Time:	4
Part Time:	31
Salaries Paid:	\$338,226

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$2,831,042	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$713	\$1,022	\$737
Revenues During FY 22:	\$3,292,313	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$2,769,746	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$829	\$1,174	\$952
Per Capita Expenditures:	\$697	\$967	\$782
Revenues over/under Expenditures:	\$522,567	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	121.08%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$3,353,609	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$845	\$1,237	\$917

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$303,186	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$3,151,476	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$8,785,281	\$14,039,311	\$2,989,000
Per Capita Debt:	\$2,212	\$1,822	\$849
General Obligation Debt over EAV:	1.08%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$3,003,843	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$756	\$1,999	\$1,575
Revenues During FY 22:	\$1,209,769	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$1,297,490	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$305	\$648	\$456
Per Capita Expenses:	\$327	\$544	\$399
Operating Income (loss):	(\$87,721)	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	256.58%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$3,329,122	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$838	\$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:	Wood Dale City
Unit Code:	022/140/30
County:	Dupage
Fiscal Year End:	4/30/2022
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$47,565,247
Equalized Assessed Valuation:	\$640,182,602
Population:	13,770
Employees:	
Full Time:	94
Part Time:	20
Salaries Paid:	\$9,004,536

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$12,203,181	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$886	\$1,022	\$737
Revenues During FY 22:	\$18,045,513	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$16,847,194	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$1,310	\$1,174	\$952
Per Capita Expenditures:	\$1,223	\$967	\$782
Revenues over/under Expenditures:	\$1,198,319	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	165.43%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$27,870,853	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$2,024	\$1,237	\$917

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,047,074	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	(\$14,504,405)	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$86,551,055	\$14,039,311	\$2,989,000
Per Capita Debt:	\$6,285	\$1,822	\$849
General Obligation Debt over EAV:	0.21%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$21,468,852	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$1,559	\$1,999	\$1,575
Revenues During FY 22:	\$10,744,561	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$9,048,099	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$780	\$648	\$456
Per Capita Expenses:	\$657	\$544	\$399
Operating Income (loss):	\$1,696,462	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	252.71%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$22,865,314	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$1,661	\$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:	Wood River City
Unit Code:	057/130/30
County:	Madison
Fiscal Year End:	4/30/2022
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$27,346,668
Equalized Assessed Valuation:	\$146,642,533
Population:	10,464
Employees:	
Full Time:	71
Part Time:	59
Salaries Paid:	\$5,987,285

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:	\$9,492,521	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$907	\$1,022	\$737
Revenues During FY 22:	\$16,972,492	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$14,016,885	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$1,622	\$1,174	\$952
Per Capita Expenditures:	\$1,340	\$967	\$782
Revenues over/under Expenditures:	\$2,955,607	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	87.95%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$12,328,338	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$1,178	\$1,237	\$917

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,944,915	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	(\$10,561,536)	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$6,625,148	\$14,039,311	\$2,989,000
Per Capita Debt:	\$633	\$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:	\$23,370,617	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$2,233	\$1,999	\$1,575
Revenues During FY 22:	\$6,031,789	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$5,183,328	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$576	\$648	\$456
Per Capita Expenses:	\$495	\$544	\$399
Operating Income (loss):	\$848,461	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	476.52%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$24,699,805	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$2,360	\$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:	Woodhull Village		
Unit Code:	037/080/32	County:	Henry
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,157,753		
Equalized Assessed Valuation:	\$13,368,178		
Population:	740		
Employees:			
Full Time:	4		
Part Time:	14		
Salaries Paid:	\$237,334		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$561,769	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$759	\$52,950	\$839
Revenues During FY 22:	\$713,919	\$563,644	\$213,143
Expenditures During FY 22:	\$468,120	\$457,110	\$153,944
Per Capita Revenues:	\$965	\$103,095	\$569
Per Capita Expenditures:	\$633	\$81,863	\$420
Revenues over/under Expenditures:	\$245,799	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	172.51%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$807,568	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,091	\$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:	\$178,573	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$628,995	\$167,739	\$177,205

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$3,914,818	\$554,073	\$33,399
Per Capita Debt:	\$5,290	\$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:	\$2,761,439	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$3,732	\$124,305	\$1,284
Revenues During FY 22:	\$515,815	\$345,491	\$112,306
Expenditures During FY 22:	\$570,771	\$319,535	\$116,797
Per Capita Revenues:	\$697	\$19,154	\$321
Per Capita Expenses:	\$771	\$17,518	\$320
Operating Income (loss):	(\$54,956)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	474.18%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$2,706,483	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$3,657	\$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:	Woodland Village		
Unit Code:	038/115/32	County:	Iroquois
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$636,500		
Equalized Assessed Valuation:	\$1,980,876		
Population:	248		
Employees:			
Full Time:			
Part Time:	8		
Salaries Paid:	\$26,107		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$272,630	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$1,099	\$52,950	\$839
Revenues During FY 22:	\$141,097	\$563,644	\$213,143
Expenditures During FY 22:	\$92,276	\$457,110	\$153,944
Per Capita Revenues:	\$569	\$103,095	\$569
Per Capita Expenditures:	\$372	\$81,863	\$420
Revenues over/under Expenditures:	\$48,821	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	369.17%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$340,651	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$1,374	\$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:	\$119,327	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$221,324	\$167,739	\$177,205

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$44,940	\$554,073	\$33,399
Per Capita Debt:	\$181	\$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:	\$55,778	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$225	\$124,305	\$1,284
Revenues During FY 22:	\$87,018	\$345,491	\$112,306
Expenditures During FY 22:	\$57,675	\$319,535	\$116,797
Per Capita Revenues:	\$351	\$19,154	\$321
Per Capita Expenses:	\$233	\$17,518	\$320
Operating Income (loss):	\$29,343	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	114.30%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$65,921	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$266	\$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:	Woodlawn Village		
Unit Code:	041/050/32	County:	Jefferson
Fiscal Year End:	3/31/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$105,562		
Equalized Assessed Valuation:	\$4,717,071		
Population:	617		
Employees:			
Full Time:	4		
Part Time:	10		
Salaries Paid:	\$221,394		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	(\$375,615)	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	(\$609)	\$52,950	\$839
Revenues During FY 22:	\$260,788	\$563,644	\$213,143
Expenditures During FY 22:	\$282,504	\$457,110	\$153,944
Per Capita Revenues:	\$423	\$103,095	\$569
Per Capita Expenditures:	\$458	\$81,863	\$420
Revenues over/under Expenditures:	(\$21,716)	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	(140.65%)	355.12%	224.46%
Ending Fund Balance for FY 22:	(\$397,331)	\$749,617	\$343,316
Per Capita Ending Fund Balance:	(\$644)	\$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:	\$105,574	\$253,935	\$72,003
Total Unrestricted Net Assets:	(\$502,905)	\$167,739	\$177,205

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$2,368,596	\$554,073	\$33,399
Per Capita Debt:	\$3,839	\$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:	\$2,038,058	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$3,303	\$124,305	\$1,284
Revenues During FY 22:	\$779,548	\$345,491	\$112,306
Expenditures During FY 22:	\$792,690	\$319,535	\$116,797
Per Capita Revenues:	\$1,263	\$19,154	\$321
Per Capita Expenses:	\$1,285	\$17,518	\$320
Operating Income (loss):	(\$13,142)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	255.45%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$2,024,916	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$3,282	\$126,224	\$1,312

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Woodridge Village		
Unit Code:	022/145/32	County:	Dupage
Fiscal Year End:	12/31/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$74,448,364		
Equalized Assessed Valuation:	\$1,422,002,134		
Population:	34,158		
Employees:			
Full Time:	110		
Part Time:	2		
Salaries Paid:	\$11,997,087		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$25,420,509	\$34,972,404	\$30,239,443
Per Capita Beginning Fund Balance:	\$744	\$748	\$712
Revenues During FY 22:	\$31,451,396	\$72,859,655	\$58,178,402
Expenditures During FY 22:	\$25,004,268	\$61,478,579	\$47,866,110
Per Capita Revenues:	\$921	\$1,441	\$1,484
Per Capita Expenditures:	\$732	\$1,214	\$1,238
Revenues over/under Expenditures:	\$6,447,128	\$11,381,080	\$9,077,164
Ratio of Fund Balance to Expenditures:	109.09%	81.39%	73.81%
Ending Fund Balance for FY 22:	\$27,278,282	\$43,663,747	\$34,356,837
Per Capita Ending Fund Balance:	\$799	\$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:	\$9,839,251	\$19,660,916	\$12,691,601
Total Unrestricted Net Assets:	\$4,441,725	(\$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:	\$78,647,852	\$139,572,276	\$79,067,655
Per Capita Debt:	\$2,302	\$2,651	\$2,043
General Obligation Debt over EAV:	2.25%	20.99%	2.70%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$22,918,284	\$76,751,554	\$56,969,508
Per Capita Beginning Retained Earnings	\$671	\$1,532	\$1,230
Revenues During FY 22:	\$10,735,310	\$25,359,482	\$17,601,369
Expenditures During FY 22:	\$10,816,105	\$21,600,430	\$14,367,115
Per Capita Revenues:	\$314	\$495	\$394
Per Capita Expenses:	\$317	\$419	\$333
Operating Income (loss):	(\$80,795)	\$3,759,052	\$2,712,239
Ratio of Retained Earnings to Expenses:	246.44%	453.32%	429.72%
Ending Retained Earnings for FY 22:	\$26,655,589	\$80,939,609	\$57,687,802
Per Capita Ending Retained Earnings:	\$780	\$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:	Woodson Village		
Unit Code:	069/055/32	County:	Morgan
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$561,465		
Equalized Assessed Valuation:	\$5,995,343		
Population:	493		
Employees:			
Full Time:	1		
Part Time:	11		
Salaries Paid:	\$106,199		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$311,151	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$631	\$52,950	\$839
Revenues During FY 22:	\$273,715	\$563,644	\$213,143
Expenditures During FY 22:	\$337,535	\$457,110	\$153,944
Per Capita Revenues:	\$555	\$103,095	\$569
Per Capita Expenditures:	\$685	\$81,863	\$420
Revenues over/under Expenditures:	(\$63,820)	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	73.28%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$247,331	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$502	\$66,251	\$1,001

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$64,430	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$230,791	\$167,739	\$177,205

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$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:	\$417,781	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$847	\$124,305	\$1,284
Revenues During FY 22:	\$87,740	\$345,491	\$112,306
Expenditures During FY 22:	\$107,646	\$319,535	\$116,797
Per Capita Revenues:	\$178	\$19,154	\$321
Per Capita Expenses:	\$218	\$17,518	\$320
Operating Income (loss):	(\$19,906)	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	369.61%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$397,875	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$807	\$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:	Woodstock City		
Unit Code:	063/115/30	County:	Mchenry
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$39,157,400		
Equalized Assessed Valuation:	\$544,583,026		
Population:	25,286		
Employees:			
	Full Time:	146	
	Part Time:	152	
	Salaries Paid:	\$11,933,973	

Blended Component Units
Number Submitted = 1
Woodstock Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$11,047,758	\$34,972,404	\$30,239,443
Per Capita Beginning Fund Balance:	\$437	\$748	\$712
Revenues During FY 22:	\$32,602,999	\$72,859,655	\$58,178,402
Expenditures During FY 22:	\$21,299,146	\$61,478,579	\$47,866,110
Per Capita Revenues:	\$1,289	\$1,441	\$1,484
Per Capita Expenditures:	\$842	\$1,214	\$1,238
Revenues over/under Expenditures:	\$11,303,853	\$11,381,080	\$9,077,164
Ratio of Fund Balance to Expenditures:	82.92%	81.39%	73.81%
Ending Fund Balance for FY 22:	\$17,661,969	\$43,663,747	\$34,356,837
Per Capita Ending Fund Balance:	\$698	\$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:	\$6,840,790	\$19,660,916	\$12,691,601
Total Unrestricted Net Assets:	(\$6,058,142)	(\$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:	\$45,768,091	\$139,572,276	\$79,067,655
Per Capita Debt:	\$1,810	\$2,651	\$2,043
General Obligation Debt over EAV:	7.12%	20.99%	2.70%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$35,085,974	\$76,751,554	\$56,969,508
Per Capita Beginning Retained Earnings	\$1,388	\$1,532	\$1,230
Revenues During FY 22:	\$6,538,825	\$25,359,482	\$17,601,369
Expenditures During FY 22:	\$4,958,206	\$21,600,430	\$14,367,115
Per Capita Revenues:	\$259	\$495	\$394
Per Capita Expenses:	\$196	\$419	\$333
Operating Income (loss):	\$1,580,619	\$3,759,052	\$2,712,239
Ratio of Retained Earnings to Expenses:	730.38%	453.32%	429.72%
Ending Retained Earnings for FY 22:	\$36,213,693	\$80,939,609	\$57,687,802
Per Capita Ending Retained Earnings:	\$1,432	\$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:	Worden Village
Unit Code:	057/135/32
County:	Madison
Fiscal Year End:	4/30/2022
Accounting Method:	Cash With Assets
Appropriation or Budget:	\$1,158,500
Equalized Assessed Valuation:	\$15,734,501
Population:	1,044
Employees:	
Full Time:	4
Part Time:	3
Salaries Paid:	\$244,470

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$490,164	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$470	\$1,022	\$737
Revenues During FY 22:	\$828,990	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$571,372	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$794	\$1,174	\$952
Per Capita Expenditures:	\$547	\$967	\$782
Revenues over/under Expenditures:	\$257,618	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	128.25%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$732,782	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$702	\$1,237	\$917

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$135,777	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$597,005	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$518,088	\$14,039,311	\$2,989,000
Per Capita Debt:	\$496	\$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:	\$545,049	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$522	\$1,999	\$1,575
Revenues During FY 22:	\$303,314	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$389,573	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$291	\$648	\$456
Per Capita Expenses:	\$373	\$544	\$399
Operating Income (loss):	(\$86,259)	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	121.62%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$473,790	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$454	\$2,099	\$1,661

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Worth Village		
Unit Code:	016/615/32	County:	Cook
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$16,471,058		
Equalized Assessed Valuation:	\$172,729,030		
Population:	10,800		
Employees:			
Full Time:		43	
Part Time:		30	
Salaries Paid:		\$4,157,472	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$4,063,655	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$376	\$1,022	\$737
Revenues During FY 22:	\$12,153,079	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$10,481,987	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$1,125	\$1,174	\$952
Per Capita Expenditures:	\$971	\$967	\$782
Revenues over/under Expenditures:	\$1,671,092	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	54.71%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$5,734,747	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$531	\$1,237	\$917

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,146,758	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	(\$31,421,502)	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$40,040,849	\$14,039,311	\$2,989,000
Per Capita Debt:	\$3,707	\$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:	\$4,658,284	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$431	\$1,999	\$1,575
Revenues During FY 22:	\$4,638,809	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$4,003,899	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$430	\$648	\$456
Per Capita Expenses:	\$371	\$544	\$399
Operating Income (loss):	\$634,910	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	129.55%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$5,187,015	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$480	\$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:	Wyanet Village		
Unit Code:	006/120/32	County:	Bureau
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$988,896		
Equalized Assessed Valuation:	\$8,747,391		
Population:	874		
Employees:			
Full Time:	5		
Part Time:	8		
Salaries Paid:	\$168,021		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$522,436	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$598	\$52,950	\$839
Revenues During FY 22:	\$512,092	\$563,644	\$213,143
Expenditures During FY 22:	\$397,390	\$457,110	\$153,944
Per Capita Revenues:	\$586	\$103,095	\$569
Per Capita Expenditures:	\$455	\$81,863	\$420
Revenues over/under Expenditures:	\$114,702	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	145.14%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$576,762	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$660	\$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:	\$334,421	\$253,935	\$72,003
Total Unrestricted Net Assets:	\$242,341	\$167,739	\$177,205

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$105,026	\$554,073	\$33,399
Per Capita Debt:	\$120	\$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:	\$1,481,068	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$1,695	\$124,305	\$1,284
Revenues During FY 22:	\$493,686	\$345,491	\$112,306
Expenditures During FY 22:	\$264,172	\$319,535	\$116,797
Per Capita Revenues:	\$565	\$19,154	\$321
Per Capita Expenses:	\$302	\$17,518	\$320
Operating Income (loss):	\$229,514	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	666.66%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$1,761,138	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$2,015	\$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:	Wyoming City		
Unit Code:	087/025/30	County:	Stark
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,435,840		
Equalized Assessed Valuation:	\$12,112,968		
Population:	127,827		
Employees:			
Full Time:	7		
Part Time:	7		
Salaries Paid:	\$276,180		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$950,137	\$34,972,404	\$30,239,443
Per Capita Beginning Fund Balance:	\$7	\$748	\$712
Revenues During FY 22:	\$941,296	\$72,859,655	\$58,178,402
Expenditures During FY 22:	\$791,741	\$61,478,579	\$47,866,110
Per Capita Revenues:	\$7	\$1,441	\$1,484
Per Capita Expenditures:	\$6	\$1,214	\$1,238
Revenues over/under Expenditures:	\$149,555	\$11,381,080	\$9,077,164
Ratio of Fund Balance to Expenditures:	138.90%	81.39%	73.81%
Ending Fund Balance for FY 22:	\$1,099,692	\$43,663,747	\$34,356,837
Per Capita Ending Fund Balance:	\$9	\$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:	\$562,581	\$19,660,916	\$12,691,601
Total Unrestricted Net Assets:	\$537,111	(\$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:	\$2,327,916	\$139,572,276	\$79,067,655
Per Capita Debt:	\$18	\$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:	\$3,471,837	\$76,751,554	\$56,969,508
Per Capita Beginning Retained Earnings	\$27	\$1,532	\$1,230
Revenues During FY 22:	\$518,293	\$25,359,482	\$17,601,369
Expenditures During FY 22:	\$817,301	\$21,600,430	\$14,367,115
Per Capita Revenues:	\$4	\$495	\$394
Per Capita Expenses:	\$6	\$419	\$333
Operating Income (loss):	(\$299,008)	\$3,759,052	\$2,712,239
Ratio of Retained Earnings to Expenses:	388.21%	453.32%	429.72%
Ending Retained Earnings for FY 22:	\$3,172,829	\$80,939,609	\$57,687,802
Per Capita Ending Retained Earnings:	\$25	\$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:	Xenia Village		
Unit Code:	013/035/32	County:	Clay
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,376,523		
Equalized Assessed Valuation:	\$2,771,776		
Population:	380		
Employees:			
Full Time:	3		
Part Time:	14		
Salaries Paid:	\$172,358		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$30,613	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$81	\$52,950	\$839
Revenues During FY 22:	\$435,035	\$563,644	\$213,143
Expenditures During FY 22:	\$382,863	\$457,110	\$153,944
Per Capita Revenues:	\$1,145	\$103,095	\$569
Per Capita Expenditures:	\$1,008	\$81,863	\$420
Revenues over/under Expenditures:	\$52,172	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	21.62%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$82,785	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$218	\$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:	\$83,629	\$253,935	\$72,003
Total Unrestricted Net Assets:	(\$844)	\$167,739	\$177,205

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$2,772	\$554,073	\$33,399
Per Capita Debt:	\$7	\$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:	\$1,159,358	\$1,129,862	\$499,027
Per Capita Beginning Retained Earnings	\$3,051	\$124,305	\$1,284
Revenues During FY 22:	\$232,682	\$345,491	\$112,306
Expenditures During FY 22:	\$174,411	\$319,535	\$116,797
Per Capita Revenues:	\$612	\$19,154	\$321
Per Capita Expenses:	\$459	\$17,518	\$320
Operating Income (loss):	\$58,271	\$25,955	\$0
Ratio of Retained Earnings to Expenses:	698.14%	411.24%	347.81%
Ending Retained Earnings for FY 22:	\$1,217,629	\$1,152,522	\$510,230
Per Capita Ending Retained Earnings:	\$3,204	\$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:	Yale Village		
Unit Code:	040/040/32	County:	Jasper
Fiscal Year End:	6/30/2022		
Accounting Method:	Cash		
Appropriation or Budget:	\$35,989		
Equalized Assessed Valuation:	\$		
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:	\$0	\$625,890	\$277,131
Per Capita Beginning Fund Balance:	\$0	\$52,950	\$839
Revenues During FY 22:	\$48,123	\$563,644	\$213,143
Expenditures During FY 22:	\$798	\$457,110	\$153,944
Per Capita Revenues:	\$566	\$103,095	\$569
Per Capita Expenditures:	\$9	\$81,863	\$420
Revenues over/under Expenditures:	\$47,325	\$106,534	\$47,675
Ratio of Fund Balance to Expenditures:	5,930.45%	355.12%	224.46%
Ending Fund Balance for FY 22:	\$47,325	\$749,617	\$343,316
Per Capita Ending Fund Balance:	\$557	\$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:	Zeigler City		
Unit Code:	028/075/30	County:	Franklin
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$3,866,000		
Equalized Assessed Valuation:	\$6,619,390		
Population:	1,700		
Employees:			
Full Time:	10		
Part Time:	43		
Salaries Paid:	\$500,143		

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:	\$593,513	\$5,918,436	\$2,837,709
Per Capita Beginning Fund Balance:	\$349	\$1,022	\$737
Revenues During FY 22:	\$1,314,040	\$8,203,224	\$3,716,217
Expenditures During FY 22:	\$1,207,346	\$7,009,559	\$3,078,192
Per Capita Revenues:	\$773	\$1,174	\$952
Per Capita Expenditures:	\$710	\$967	\$782
Revenues over/under Expenditures:	\$106,694	\$1,193,665	\$591,651
Ratio of Fund Balance to Expenditures:	59.39%	141.68%	116.64%
Ending Fund Balance for FY 22:	\$717,071	\$7,231,232	\$3,581,745
Per Capita Ending Fund Balance:	\$422	\$1,237	\$917

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$602,327	\$3,022,537	\$1,401,664
Total Unrestricted Net Assets:	\$114,744	(\$4,609,276)	\$682,749

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$121,284	\$14,039,311	\$2,989,000
Per Capita Debt:	\$71	\$1,822	\$849
General Obligation Debt over EAV:	0.00%	1,726,398.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$1,722,460	\$11,853,099	\$5,206,599
Per Capita Beginning Retained Earnings	\$1,013	\$1,999	\$1,575
Revenues During FY 22:	\$424,622	\$3,918,741	\$1,562,481
Expenditures During FY 22:	\$514,643	\$3,287,889	\$1,337,182
Per Capita Revenues:	\$250	\$648	\$456
Per Capita Expenses:	\$303	\$544	\$399
Operating Income (loss):	(\$90,021)	\$630,852	\$130,983
Ratio of Retained Earnings to Expenses:	320.62%	442.09%	369.20%
Ending Retained Earnings for FY 22:	\$1,650,060	\$12,491,073	\$5,424,767
Per Capita Ending Retained Earnings:	\$971	\$2,099	\$1,661