

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 10000 and 275,000**

#### Local Government Profile

<b>Unit Name:</b>	Adams County		
<b>Unit Code:</b>	001/000/00	<b>County:</b>	Adams
<b>Fiscal Year End:</b>	11/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$52,839,325		
<b>Equalized Assessed Valuation:</b>	\$1,481,999,856		
<b>Population:</b>	64,441		
<b>Employees:</b>			
<b>Full Time:</b>	319		
<b>Part Time:</b>	54		
<b>Salaries Paid:</b>	\$19,361,965		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$29,013,923</b>	\$37,024,300	\$25,816,946
Per Capita Beginning Fund Balance:	<b>\$450</b>	\$916	\$828
Revenues During FY 23:	<b>\$45,245,579</b>	\$36,474,300	\$23,265,403
Expenditures During FY 23:	<b>\$45,166,057</b>	\$32,888,641	\$20,116,979
Per Capita Revenues:	<b>\$702</b>	\$852	\$802
Per Capita Expenditures:	<b>\$701</b>	\$784	\$725
Revenues over/under Expenditures:	<b>\$79,522</b>	\$3,585,659	\$1,883,323
Ratio of Fund Balance to Expenditures:	<b>52.93%</b>	126.35%	119.42%
Ending Fund Balance for FY 23:	<b>\$23,906,196</b>	\$40,148,368	\$26,836,900
Per Capita Ending Fund Balance:	<b>\$371</b>	\$978	\$848

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$328,280	\$0
Total Unreserved Funds:	<b>\$0</b>	\$618,982	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$26,029,420</b>	\$24,673,211	\$16,323,887
Total Unrestricted Net Assets:	<b>(\$4,909,176)</b>	\$12,756,377	\$9,460,623

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$27,174,233</b>	\$11,340,621	\$1,408,759
Per Capita Debt:	<b>\$422</b>	\$161	\$20
General Obligation Debt over EAV:	<b>0.00%</b>	0.12%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$0</b>	\$2,954,233	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$36	\$0
Revenues During FY 23:	<b>\$0</b>	\$2,001,903	\$0
Expenditures During FY 23:	<b>\$0</b>	\$2,112,616	\$0
Per Capita Revenues:	<b>\$0</b>	\$50	\$0
Per Capita Expenses:	<b>\$0</b>	\$49	\$0
Operating Income (loss):	<b>\$0</b>	(\$110,713)	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	444.54%	0.00%
Ending Retained Earnings for FY 23:	<b>\$0</b>	\$3,732,889	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$43	\$0

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Less Than 10,000

#### Local Government Profile

Unit Name:	Alexander County		
Unit Code:	002/000/00	County:	Alexander
Fiscal Year End:	11/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$8,689,226		
Equalized Assessed Valuation:	\$58,862,057		
Population:	4,695		
Employees:			
Full Time:	34		
Part Time:	9		
Salaries Paid:	\$2,161,575		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$9,584,811	\$8,822,394	\$7,318,351
Per Capita Beginning Fund Balance:	\$2,041	\$1,520	\$1,250
Revenues During FY 23:	\$6,203,739	\$7,486,628	\$6,355,363
Expenditures During FY 23:	\$8,280,585	\$8,123,132	\$5,985,216
Per Capita Revenues:	\$1,321	\$1,292	\$1,140
Per Capita Expenditures:	\$1,764	\$1,396	\$1,147
Revenues over/under Expenditures:	(\$2,076,846)	(\$636,504)	\$242,332
Ratio of Fund Balance to Expenditures:	91.98%	124.89%	114.19%
Ending Fund Balance for FY 23:	\$7,616,724	\$8,506,555	\$7,664,514
Per Capita Ending Fund Balance:	\$1,622	\$1,485	\$1,279

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,781,645	\$5,574,064	\$4,477,834
Total Unrestricted Net Assets:	(\$298,348)	\$2,247,290	\$2,910,903

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$402,306</b>	\$581,468	\$57,450
Per Capita Debt:	<b>\$86</b>	\$99	\$8
General Obligation Debt over EAV:	<b>0.00%</b>	0.29%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$0</b>	\$166,118	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$32	\$0
Revenues During FY 23:	<b>\$0</b>	\$224,863	\$0
Expenditures During FY 23:	<b>\$0</b>	\$275,644	\$0
Per Capita Revenues:	<b>\$0</b>	\$46	\$0
Per Capita Expenses:	<b>\$0</b>	\$55	\$0
Operating Income (loss):	<b>\$0</b>	(\$50,781)	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	220.26%	0.00%
Ending Retained Earnings for FY 23:	<b>\$0</b>	\$164,383	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$32	\$0

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 10000 and 275,000**

#### Local Government Profile

<b>Unit Name:</b>	Bond County		
<b>Unit Code:</b>	003/000/00	<b>County:</b>	Bond
<b>Fiscal Year End:</b>	11/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$17,920,388		
<b>Equalized Assessed Valuation:</b>	\$295,555,782		
<b>Population:</b>	16,566		
<b>Employees:</b>			
	<b>Full Time:</b>	112	
	<b>Part Time:</b>	80	
	<b>Salaries Paid:</b>	\$6,341,528	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$10,796,936</b>	\$37,024,300	\$25,816,946
Per Capita Beginning Fund Balance:	<b>\$652</b>	\$916	\$828
Revenues During FY 23:	<b>\$15,254,678</b>	\$36,474,300	\$23,265,403
Expenditures During FY 23:	<b>\$15,483,092</b>	\$32,888,641	\$20,116,979
Per Capita Revenues:	<b>\$921</b>	\$852	\$802
Per Capita Expenditures:	<b>\$935</b>	\$784	\$725
Revenues over/under Expenditures:	<b>(\$228,414)</b>	\$3,585,659	\$1,883,323
Ratio of Fund Balance to Expenditures:	<b>68.88%</b>	126.35%	119.42%
Ending Fund Balance for FY 23:	<b>\$10,665,078</b>	\$40,148,368	\$26,836,900
Per Capita Ending Fund Balance:	<b>\$644</b>	\$978	\$848

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$328,280	\$0
Total Unreserved Funds:	<b>\$0</b>	\$618,982	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$6,970,375</b>	\$24,673,211	\$16,323,887
Total Unrestricted Net Assets:	<b>\$4,956,862</b>	\$12,756,377	\$9,460,623

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$99,369</b>	\$11,340,621	\$1,408,759
Per Capita Debt:	<b>\$6</b>	\$161	\$20
General Obligation Debt over EAV:	<b>0.00%</b>	0.12%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$0</b>	\$2,954,233	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$36	\$0
Revenues During FY 23:	<b>\$0</b>	\$2,001,903	\$0
Expenditures During FY 23:	<b>\$0</b>	\$2,112,616	\$0
Per Capita Revenues:	<b>\$0</b>	\$50	\$0
Per Capita Expenses:	<b>\$0</b>	\$49	\$0
Operating Income (loss):	<b>\$0</b>	(\$110,713)	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	444.54%	0.00%
Ending Retained Earnings for FY 23:	<b>\$0</b>	\$3,732,889	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$43	\$0

# FISCAL YEAR 2023



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ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 10000 and 275,000**

#### Local Government Profile

<b>Unit Name:</b>	Boone County		
<b>Unit Code:</b>	004/000/00	<b>County:</b>	Boone
<b>Fiscal Year End:</b>	11/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$37,647,563		
<b>Equalized Assessed Valuation:</b>	\$1,268,123,153		
<b>Population:</b>	53,154		
<b>Employees:</b>			
<b>Full Time:</b>	201		
<b>Part Time:</b>	66		
<b>Salaries Paid:</b>	\$13,684,918		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$36,841,466	\$37,024,300	\$25,816,946
Per Capita Beginning Fund Balance:	\$693	\$916	\$828
Revenues During FY 23:	\$36,371,454	\$36,474,300	\$23,265,403
Expenditures During FY 23:	\$36,187,868	\$32,888,641	\$20,116,979
Per Capita Revenues:	\$684	\$852	\$802
Per Capita Expenditures:	\$681	\$784	\$725
Revenues over/under Expenditures:	\$183,586	\$3,585,659	\$1,883,323
Ratio of Fund Balance to Expenditures:	105.94%	126.35%	119.42%
Ending Fund Balance for FY 23:	\$38,337,532	\$40,148,368	\$26,836,900
Per Capita Ending Fund Balance:	\$721	\$978	\$848

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$328,280	\$0
Total Unreserved Funds:	\$0	\$618,982	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$25,904,484	\$24,673,211	\$16,323,887
Total Unrestricted Net Assets:	\$10,731,101	\$12,756,377	\$9,460,623

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$1,876,000</b>	\$11,340,621	\$1,408,759
Per Capita Debt:	<b>\$35</b>	\$161	\$20
General Obligation Debt over EAV:	<b>0.00%</b>	0.12%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$0</b>	\$2,954,233	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$36	\$0
Revenues During FY 23:	<b>\$0</b>	\$2,001,903	\$0
Expenditures During FY 23:	<b>\$0</b>	\$2,112,616	\$0
Per Capita Revenues:	<b>\$0</b>	\$50	\$0
Per Capita Expenses:	<b>\$0</b>	\$49	\$0
Operating Income (loss):	<b>\$0</b>	(\$110,713)	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	444.54%	0.00%
Ending Retained Earnings for FY 23:	<b>\$0</b>	\$3,732,889	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$43	\$0

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Less Than 10,000

#### Local Government Profile

Unit Name:	Brown County		
Unit Code:	005/000/00	County:	Brown
Fiscal Year End:	11/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$11,971,351		
Equalized Assessed Valuation:	\$132,670,025		
Population:	6,950		
Employees:			
	Full Time:	62	
	Part Time:	10	
	Salaries Paid:	\$2,333,983	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$9,148,458</b>	\$8,822,394	\$7,318,351
Per Capita Beginning Fund Balance:	<b>\$1,316</b>	\$1,520	\$1,250
Revenues During FY 23:	<b>\$6,558,586</b>	\$7,486,628	\$6,355,363
Expenditures During FY 23:	<b>\$7,283,472</b>	\$8,123,132	\$5,985,216
Per Capita Revenues:	<b>\$944</b>	\$1,292	\$1,140
Per Capita Expenditures:	<b>\$1,048</b>	\$1,396	\$1,147
Revenues over/under Expenditures:	<b>(\$724,886)</b>	(\$636,504)	\$242,332
Ratio of Fund Balance to Expenditures:	<b>115.65%</b>	124.89%	114.19%
Ending Fund Balance for FY 23:	<b>\$8,423,573</b>	\$8,506,555	\$7,664,514
Per Capita Ending Fund Balance:	<b>\$1,212</b>	\$1,485	\$1,279

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$6,518,773</b>	\$5,574,064	\$4,477,834
Total Unrestricted Net Assets:	<b>\$1,904,800</b>	\$2,247,290	\$2,910,903

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$0</b>	\$581,468	\$57,450
Per Capita Debt:	<b>\$0</b>	\$99	\$8
General Obligation Debt over EAV:	<b>0.00%</b>	0.29%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$0</b>	\$166,118	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$32	\$0
Revenues During FY 23:	<b>\$0</b>	\$224,863	\$0
Expenditures During FY 23:	<b>\$0</b>	\$275,644	\$0
Per Capita Revenues:	<b>\$0</b>	\$46	\$0
Per Capita Expenses:	<b>\$0</b>	\$55	\$0
Operating Income (loss):	<b>\$0</b>	(\$50,781)	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	220.26%	0.00%
Ending Retained Earnings for FY 23:	<b>\$0</b>	\$164,383	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$32	\$0

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 10000 and 275,000**

#### Local Government Profile

<b>Unit Name:</b>	Bureau County		
<b>Unit Code:</b>	006/000/00	<b>County:</b>	Bureau
<b>Fiscal Year End:</b>	11/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$23,907,783		
<b>Equalized Assessed Valuation:</b>	\$895,247,965		
<b>Population:</b>	32,729		
<b>Employees:</b>			
	<b>Full Time:</b>	137	
	<b>Part Time:</b>	73	
	<b>Salaries Paid:</b>	\$7,267,591	

Blended Component Units
Number Submitted = 1
911

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$47,114,330</b>	\$37,024,300	\$25,816,946
Per Capita Beginning Fund Balance:	<b>\$1,440</b>	\$916	\$828
Revenues During FY 23:	<b>\$26,527,589</b>	\$36,474,300	\$23,265,403
Expenditures During FY 23:	<b>\$19,921,629</b>	\$32,888,641	\$20,116,979
Per Capita Revenues:	<b>\$811</b>	\$852	\$802
Per Capita Expenditures:	<b>\$609</b>	\$784	\$725
Revenues over/under Expenditures:	<b>\$6,605,960</b>	\$3,585,659	\$1,883,323
Ratio of Fund Balance to Expenditures:	<b>212.27%</b>	126.35%	119.42%
Ending Fund Balance for FY 23:	<b>\$42,287,634</b>	\$40,148,368	\$26,836,900
Per Capita Ending Fund Balance:	<b>\$1,292</b>	\$978	\$848

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$328,280	\$0
Total Unreserved Funds:	<b>\$0</b>	\$618,982	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$23,505,205</b>	\$24,673,211	\$16,323,887
Total Unrestricted Net Assets:	<b>\$27,467,248</b>	\$12,756,377	\$9,460,623

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$11,066,003</b>	\$11,340,621	\$1,408,759
Per Capita Debt:	<b>\$338</b>	\$161	\$20
General Obligation Debt over EAV:	<b>0.00%</b>	0.12%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$0</b>	\$2,954,233	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$36	\$0
Revenues During FY 23:	<b>\$0</b>	\$2,001,903	\$0
Expenditures During FY 23:	<b>\$0</b>	\$2,112,616	\$0
Per Capita Revenues:	<b>\$0</b>	\$50	\$0
Per Capita Expenses:	<b>\$0</b>	\$49	\$0
Operating Income (loss):	<b>\$0</b>	(\$110,713)	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	444.54%	0.00%
Ending Retained Earnings for FY 23:	<b>\$0</b>	\$3,732,889	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$43	\$0

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Less Than 10,000

#### Local Government Profile

<b>Unit Name:</b>	<b>Calhoun County</b>
<b>Unit Code:</b>	007/000/00
<b>County:</b>	Calhoun
<b>Fiscal Year End:</b>	8/31/2023
<b>Accounting Method:</b>	Cash With Assets
<b>Appropriation or Budget:</b>	\$21,923,758
<b>Equalized Assessed Valuation:</b>	\$103,716,979
<b>Population:</b>	4,242
<b>Employees:</b>	
<b>Full Time:</b>	43
<b>Part Time:</b>	19
<b>Salaries Paid:</b>	\$1,984,724

Blended Component Units
Number Submitted = 1 Calhoun Unit Road

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$6,973,870</b>	\$8,822,394	\$7,318,351
Per Capita Beginning Fund Balance:	<b>\$1,644</b>	\$1,520	\$1,250
Revenues During FY 23:	<b>\$5,719,894</b>	\$7,486,628	\$6,355,363
Expenditures During FY 23:	<b>\$5,219,255</b>	\$8,123,132	\$5,985,216
Per Capita Revenues:	<b>\$1,348</b>	\$1,292	\$1,140
Per Capita Expenditures:	<b>\$1,230</b>	\$1,396	\$1,147
Revenues over/under Expenditures:	<b>\$500,639</b>	(\$636,504)	\$242,332
Ratio of Fund Balance to Expenditures:	<b>146.85%</b>	124.89%	114.19%
Ending Fund Balance for FY 23:	<b>\$7,664,514</b>	\$8,506,555	\$7,664,514
Per Capita Ending Fund Balance:	<b>\$1,807</b>	\$1,485	\$1,279

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$4,022,296</b>	\$5,574,064	\$4,477,834
Total Unrestricted Net Assets:	<b>\$3,642,218</b>	\$2,247,290	\$2,910,903

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$0</b>	\$581,468	\$57,450
Per Capita Debt:	<b>\$0</b>	\$99	\$8
General Obligation Debt over EAV:	<b>0.00%</b>	0.29%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$543,782</b>	\$166,118	\$0
Per Capita Beginning Retained Earnings	<b>\$128</b>	\$32	\$0
Revenues During FY 23:	<b>\$190,659</b>	\$224,863	\$0
Expenditures During FY 23:	<b>\$98,402</b>	\$275,644	\$0
Per Capita Revenues:	<b>\$45</b>	\$46	\$0
Per Capita Expenses:	<b>\$23</b>	\$55	\$0
Operating Income (loss):	<b>\$92,257</b>	(\$50,781)	\$0
Ratio of Retained Earnings to Expenses:	<b>646.37%</b>	220.26%	0.00%
Ending Retained Earnings for FY 23:	<b>\$636,039</b>	\$164,383	\$0
Per Capita Ending Retained Earnings:	<b>\$150</b>	\$32	\$0

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 10000 and 275,000**

#### Local Government Profile

<b>Unit Name:</b>	Carroll County		
<b>Unit Code:</b>	008/000/00	<b>County:</b>	Carroll
<b>Fiscal Year End:</b>	11/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$18,521,663		
<b>Equalized Assessed Valuation:</b>	\$451,465,093		
<b>Population:</b>	15,529		
<b>Employees:</b>			
<b>Full Time:</b>	64		
<b>Part Time:</b>	23		
<b>Salaries Paid:</b>	\$3,906,641		

Blended Component Units
Number Submitted = 1  911 Fund

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$13,162,060</b>	\$37,024,300	\$25,816,946
Per Capita Beginning Fund Balance:	<b>\$848</b>	\$916	\$828
Revenues During FY 23:	<b>\$12,830,649</b>	\$36,474,300	\$23,265,403
Expenditures During FY 23:	<b>\$11,264,984</b>	\$32,888,641	\$20,116,979
Per Capita Revenues:	<b>\$826</b>	\$852	\$802
Per Capita Expenditures:	<b>\$725</b>	\$784	\$725
Revenues over/under Expenditures:	<b>\$1,565,665</b>	\$3,585,659	\$1,883,323
Ratio of Fund Balance to Expenditures:	<b>116.83%</b>	126.35%	119.42%
Ending Fund Balance for FY 23:	<b>\$13,160,594</b>	\$40,148,368	\$26,836,900
Per Capita Ending Fund Balance:	<b>\$847</b>	\$978	\$848

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$328,280	\$0
Total Unreserved Funds:	<b>\$0</b>	\$618,982	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$8,910,657</b>	\$24,673,211	\$16,323,887
Total Unrestricted Net Assets:	<b>\$4,872,687</b>	\$12,756,377	\$9,460,623

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$126,243</b>	\$11,340,621	\$1,408,759
Per Capita Debt:	<b>\$8</b>	\$161	\$20
General Obligation Debt over EAV:	<b>0.00%</b>	0.12%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$0</b>	\$2,954,233	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$36	\$0
Revenues During FY 23:	<b>\$0</b>	\$2,001,903	\$0
Expenditures During FY 23:	<b>\$0</b>	\$2,112,616	\$0
Per Capita Revenues:	<b>\$0</b>	\$50	\$0
Per Capita Expenses:	<b>\$0</b>	\$49	\$0
Operating Income (loss):	<b>\$0</b>	(\$110,713)	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	444.54%	0.00%
Ending Retained Earnings for FY 23:	<b>\$0</b>	\$3,732,889	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$43	\$0

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 10000 and 275,000**

#### Local Government Profile

<b>Unit Name:</b>	Cass County
<b>Unit Code:</b>	009/000/00
<b>County:</b>	Cass
<b>Fiscal Year End:</b>	11/30/2023
<b>Accounting Method:</b>	Modified Accrual
<b>Appropriation or Budget:</b>	\$22,302,571
<b>Equalized Assessed Valuation:</b>	\$207,194,186
<b>Population:</b>	13,042
<b>Employees:</b>	
<b>Full Time:</b>	135
<b>Part Time:</b>	51
<b>Salaries Paid:</b>	\$8,677,641

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$19,764,817</b>	\$37,024,300	\$25,816,946
Per Capita Beginning Fund Balance:	<b>\$1,515</b>	\$916	\$828
Revenues During FY 23:	<b>\$17,930,747</b>	\$36,474,300	\$23,265,403
Expenditures During FY 23:	<b>\$18,793,695</b>	\$32,888,641	\$20,116,979
Per Capita Revenues:	<b>\$1,375</b>	\$852	\$802
Per Capita Expenditures:	<b>\$1,441</b>	\$784	\$725
Revenues over/under Expenditures:	<b>(\$862,948)</b>	\$3,585,659	\$1,883,323
Ratio of Fund Balance to Expenditures:	<b>105.34%</b>	126.35%	119.42%
Ending Fund Balance for FY 23:	<b>\$19,796,742</b>	\$40,148,368	\$26,836,900
Per Capita Ending Fund Balance:	<b>\$1,518</b>	\$978	\$848

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$328,280	\$0
Total Unreserved Funds:	<b>\$0</b>	\$618,982	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$5,371,974</b>	\$24,673,211	\$16,323,887
Total Unrestricted Net Assets:	<b>\$20,570,015</b>	\$12,756,377	\$9,460,623

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$0</b>	\$11,340,621	\$1,408,759
Per Capita Debt:	<b>\$0</b>	\$161	\$20
General Obligation Debt over EAV:	<b>0.00%</b>	0.12%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$0</b>	\$2,954,233	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$36	\$0
Revenues During FY 23:	<b>\$0</b>	\$2,001,903	\$0
Expenditures During FY 23:	<b>\$0</b>	\$2,112,616	\$0
Per Capita Revenues:	<b>\$0</b>	\$50	\$0
Per Capita Expenses:	<b>\$0</b>	\$49	\$0
Operating Income (loss):	<b>\$0</b>	(\$110,713)	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	444.54%	0.00%
Ending Retained Earnings for FY 23:	<b>\$0</b>	\$3,732,889	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$43	\$0

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 10000 and 275,000**

#### Local Government Profile

<b>Unit Name:</b>	Christian County		
<b>Unit Code:</b>	011/000/00	<b>County:</b>	Christian
<b>Fiscal Year End:</b>	11/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$22,355,578		
<b>Equalized Assessed Valuation:</b>	\$672,425,053		
<b>Population:</b>	34,032		
<b>Employees:</b>			
<b>Full Time:</b>	125		
<b>Part Time:</b>	35		
<b>Salaries Paid:</b>	\$6,345,350		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$28,168,788</b>	\$37,024,300	\$25,816,946
Per Capita Beginning Fund Balance:	<b>\$828</b>	\$916	\$828
Revenues During FY 23:	<b>\$18,694,665</b>	\$36,474,300	\$23,265,403
Expenditures During FY 23:	<b>\$15,215,598</b>	\$32,888,641	\$20,116,979
Per Capita Revenues:	<b>\$549</b>	\$852	\$802
Per Capita Expenditures:	<b>\$447</b>	\$784	\$725
Revenues over/under Expenditures:	<b>\$3,479,067</b>	\$3,585,659	\$1,883,323
Ratio of Fund Balance to Expenditures:	<b>208.00%</b>	126.35%	119.42%
Ending Fund Balance for FY 23:	<b>\$31,647,855</b>	\$40,148,368	\$26,836,900
Per Capita Ending Fund Balance:	<b>\$930</b>	\$978	\$848

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$328,280	\$0
Total Unreserved Funds:	<b>\$0</b>	\$618,982	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$18,309,065</b>	\$24,673,211	\$16,323,887
Total Unrestricted Net Assets:	<b>\$13,700,122</b>	\$12,756,377	\$9,460,623

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$668,000</b>	\$11,340,621	\$1,408,759
Per Capita Debt:	<b>\$20</b>	\$161	\$20
General Obligation Debt over EAV:	<b>0.10%</b>	0.12%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$0</b>	\$2,954,233	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$36	\$0
Revenues During FY 23:	<b>\$0</b>	\$2,001,903	\$0
Expenditures During FY 23:	<b>\$0</b>	\$2,112,616	\$0
Per Capita Revenues:	<b>\$0</b>	\$50	\$0
Per Capita Expenses:	<b>\$0</b>	\$49	\$0
Operating Income (loss):	<b>\$0</b>	(\$110,713)	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	444.54%	0.00%
Ending Retained Earnings for FY 23:	<b>\$0</b>	\$3,732,889	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$43	\$0

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 10000 and 275,000**

#### Local Government Profile

<b>Unit Name:</b>	Clark County
<b>Unit Code:</b>	012/000/00
<b>County:</b>	Clark
<b>Fiscal Year End:</b>	11/30/2023
<b>Accounting Method:</b>	Cash With Assets
<b>Appropriation or Budget:</b>	\$11,311,472
<b>Equalized Assessed Valuation:</b>	\$349,383,892
<b>Population:</b>	15,441
<b>Employees:</b>	
<b>Full Time:</b>	87
<b>Part Time:</b>	35
<b>Salaries Paid:</b>	\$5,490,995

#### Blended Component Units

Number Submitted = 3  
 911 Emergency  
 Ambulance  
 Board of Health

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$25,277,653	\$37,024,300	\$25,816,946
Per Capita Beginning Fund Balance:	\$1,637	\$916	\$828
Revenues During FY 23:	\$19,655,774	\$36,474,300	\$23,265,403
Expenditures During FY 23:	\$19,406,208	\$32,888,641	\$20,116,979
Per Capita Revenues:	\$1,273	\$852	\$802
Per Capita Expenditures:	\$1,257	\$784	\$725
Revenues over/under Expenditures:	\$249,566	\$3,585,659	\$1,883,323
Ratio of Fund Balance to Expenditures:	131.54%	126.35%	119.42%
Ending Fund Balance for FY 23:	\$25,527,219	\$40,148,368	\$26,836,900
Per Capita Ending Fund Balance:	\$1,653	\$978	\$848

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$328,280	\$0
Total Unreserved Funds:	\$0	\$618,982	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$15,784,174	\$24,673,211	\$16,323,887
Total Unrestricted Net Assets:	\$9,743,045	\$12,756,377	\$9,460,623

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$0</b>	\$11,340,621	\$1,408,759
Per Capita Debt:	<b>\$0</b>	\$161	\$20
General Obligation Debt over EAV:	<b>0.00%</b>	0.12%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$0</b>	\$2,954,233	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$36	\$0
Revenues During FY 23:	<b>\$0</b>	\$2,001,903	\$0
Expenditures During FY 23:	<b>\$0</b>	\$2,112,616	\$0
Per Capita Revenues:	<b>\$0</b>	\$50	\$0
Per Capita Expenses:	<b>\$0</b>	\$49	\$0
Operating Income (loss):	<b>\$0</b>	(\$110,713)	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	444.54%	0.00%
Ending Retained Earnings for FY 23:	<b>\$0</b>	\$3,732,889	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$43	\$0

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 10000 and 275,000**

#### Local Government Profile

<b>Unit Name:</b>	Clay County		
<b>Unit Code:</b>	013/000/00	<b>County:</b>	Clay
<b>Fiscal Year End:</b>	11/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$14,217,523		
<b>Equalized Assessed Valuation:</b>	\$216,260,446		
<b>Population:</b>	12,999		
<b>Employees:</b>			
<b>Full Time:</b>	64		
<b>Part Time:</b>	6		
<b>Salaries Paid:</b>	\$3,261,425		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$19,743,559</b>	\$37,024,300	\$25,816,946
Per Capita Beginning Fund Balance:	<b>\$1,519</b>	\$916	\$828
Revenues During FY 23:	<b>\$12,975,660</b>	\$36,474,300	\$23,265,403
Expenditures During FY 23:	<b>\$12,027,800</b>	\$32,888,641	\$20,116,979
Per Capita Revenues:	<b>\$998</b>	\$852	\$802
Per Capita Expenditures:	<b>\$925</b>	\$784	\$725
Revenues over/under Expenditures:	<b>\$947,860</b>	\$3,585,659	\$1,883,323
Ratio of Fund Balance to Expenditures:	<b>172.03%</b>	126.35%	119.42%
Ending Fund Balance for FY 23:	<b>\$20,691,419</b>	\$40,148,368	\$26,836,900
Per Capita Ending Fund Balance:	<b>\$1,592</b>	\$978	\$848

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$328,280	\$0
Total Unreserved Funds:	<b>\$0</b>	\$618,982	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$16,977,368</b>	\$24,673,211	\$16,323,887
Total Unrestricted Net Assets:	<b>\$3,714,053</b>	\$12,756,377	\$9,460,623

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$0</b>	\$11,340,621	\$1,408,759
Per Capita Debt:	<b>\$0</b>	\$161	\$20
General Obligation Debt over EAV:	<b>0.00%</b>	0.12%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$0</b>	\$2,954,233	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$36	\$0
Revenues During FY 23:	<b>\$0</b>	\$2,001,903	\$0
Expenditures During FY 23:	<b>\$0</b>	\$2,112,616	\$0
Per Capita Revenues:	<b>\$0</b>	\$50	\$0
Per Capita Expenses:	<b>\$0</b>	\$49	\$0
Operating Income (loss):	<b>\$0</b>	(\$110,713)	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	444.54%	0.00%
Ending Retained Earnings for FY 23:	<b>\$0</b>	\$3,732,889	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$43	\$0

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 10000 and 275,000**

#### Local Government Profile

<b>Unit Name:</b>	Clinton County		
<b>Unit Code:</b>	014/000/00	<b>County:</b>	Clinton
<b>Fiscal Year End:</b>	11/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$31,097,249		
<b>Equalized Assessed Valuation:</b>	\$815,400,975		
<b>Population:</b>	37,639		
<b>Employees:</b>			
<b>Full Time:</b>	115		
<b>Part Time:</b>	26		
<b>Salaries Paid:</b>	\$7,388,013		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$34,846,662</b>	\$37,024,300	\$25,816,946
Per Capita Beginning Fund Balance:	<b>\$926</b>	\$916	\$828
Revenues During FY 23:	<b>\$20,081,643</b>	\$36,474,300	\$23,265,403
Expenditures During FY 23:	<b>\$27,658,292</b>	\$32,888,641	\$20,116,979
Per Capita Revenues:	<b>\$534</b>	\$852	\$802
Per Capita Expenditures:	<b>\$735</b>	\$784	\$725
Revenues over/under Expenditures:	<b>(\$7,576,649)</b>	\$3,585,659	\$1,883,323
Ratio of Fund Balance to Expenditures:	<b>116.09%</b>	126.35%	119.42%
Ending Fund Balance for FY 23:	<b>\$32,108,948</b>	\$40,148,368	\$26,836,900
Per Capita Ending Fund Balance:	<b>\$853</b>	\$978	\$848

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$328,280	\$0
Total Unreserved Funds:	<b>\$0</b>	\$618,982	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$19,346,806</b>	\$24,673,211	\$16,323,887
Total Unrestricted Net Assets:	<b>\$12,789,613</b>	\$12,756,377	\$9,460,623

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$4,850,914</b>	\$11,340,621	\$1,408,759
Per Capita Debt:	<b>\$129</b>	\$161	\$20
General Obligation Debt over EAV:	<b>0.00%</b>	0.12%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$0</b>	\$2,954,233	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$36	\$0
Revenues During FY 23:	<b>\$0</b>	\$2,001,903	\$0
Expenditures During FY 23:	<b>\$0</b>	\$2,112,616	\$0
Per Capita Revenues:	<b>\$0</b>	\$50	\$0
Per Capita Expenses:	<b>\$0</b>	\$49	\$0
Operating Income (loss):	<b>\$0</b>	(\$110,713)	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	444.54%	0.00%
Ending Retained Earnings for FY 23:	<b>\$0</b>	\$3,732,889	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$43	\$0

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 10000 and 275,000**

#### Local Government Profile

<b>Unit Name:</b>	Coles County		
<b>Unit Code:</b>	015/000/00	<b>County:</b>	Coles
<b>Fiscal Year End:</b>	11/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$35,982,114		
<b>Equalized Assessed Valuation:</b>	\$877,343,607		
<b>Population:</b>	46,863		
<b>Employees:</b>			
<b>Full Time:</b>		186	
<b>Part Time:</b>		30	
<b>Salaries Paid:</b>		\$10,620,236	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$18,863,416</b>	\$37,024,300	\$25,816,946
Per Capita Beginning Fund Balance:	<b>\$403</b>	\$916	\$828
Revenues During FY 23:	<b>\$29,038,072</b>	\$36,474,300	\$23,265,403
Expenditures During FY 23:	<b>\$26,903,658</b>	\$32,888,641	\$20,116,979
Per Capita Revenues:	<b>\$620</b>	\$852	\$802
Per Capita Expenditures:	<b>\$574</b>	\$784	\$725
Revenues over/under Expenditures:	<b>\$2,134,414</b>	\$3,585,659	\$1,883,323
Ratio of Fund Balance to Expenditures:	<b>77.46%</b>	126.35%	119.42%
Ending Fund Balance for FY 23:	<b>\$20,838,799</b>	\$40,148,368	\$26,836,900
Per Capita Ending Fund Balance:	<b>\$445</b>	\$978	\$848

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$328,280	\$0
Total Unreserved Funds:	<b>\$0</b>	\$618,982	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$8,181,639</b>	\$24,673,211	\$16,323,887
Total Unrestricted Net Assets:	<b>\$12,375,245</b>	\$12,756,377	\$9,460,623

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$233,008</b>	\$11,340,621	\$1,408,759
Per Capita Debt:	<b>\$5</b>	\$161	\$20
General Obligation Debt over EAV:	<b>0.02%</b>	0.12%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$485,495</b>	\$2,954,233	\$0
Per Capita Beginning Retained Earnings	<b>\$10</b>	\$36	\$0
Revenues During FY 23:	<b>\$500,863</b>	\$2,001,903	\$0
Expenditures During FY 23:	<b>\$426,619</b>	\$2,112,616	\$0
Per Capita Revenues:	<b>\$11</b>	\$50	\$0
Per Capita Expenses:	<b>\$9</b>	\$49	\$0
Operating Income (loss):	<b>\$74,244</b>	(\$110,713)	\$0
Ratio of Retained Earnings to Expenses:	<b>131.20%</b>	444.54%	0.00%
Ending Retained Earnings for FY 23:	<b>\$559,739</b>	\$3,732,889	\$0
Per Capita Ending Retained Earnings:	<b>\$12</b>	\$43	\$0

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 10000 and 275,000**

#### Local Government Profile

<b>Unit Name:</b>	Crawford County
<b>Unit Code:</b>	017/000/00
<b>County:</b>	Crawford
<b>Fiscal Year End:</b>	11/30/2023
<b>Accounting Method:</b>	Cash With Assets
<b>Appropriation or Budget:</b>	\$13,191,408
<b>Equalized Assessed Valuation:</b>	\$550,480,796
<b>Population:</b>	18,659
<b>Employees:</b>	
<b>Full Time:</b>	83
<b>Part Time:</b>	45
<b>Salaries Paid:</b>	\$5,387,698

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$18,594,781</b>	\$37,024,300	\$25,816,946
Per Capita Beginning Fund Balance:	<b>\$997</b>	\$916	\$828
Revenues During FY 23:	<b>\$16,483,820</b>	\$36,474,300	\$23,265,403
Expenditures During FY 23:	<b>\$16,324,853</b>	\$32,888,641	\$20,116,979
Per Capita Revenues:	<b>\$883</b>	\$852	\$802
Per Capita Expenditures:	<b>\$875</b>	\$784	\$725
Revenues over/under Expenditures:	<b>\$158,967</b>	\$3,585,659	\$1,883,323
Ratio of Fund Balance to Expenditures:	<b>114.88%</b>	126.35%	119.42%
Ending Fund Balance for FY 23:	<b>\$18,753,748</b>	\$40,148,368	\$26,836,900
Per Capita Ending Fund Balance:	<b>\$1,005</b>	\$978	\$848

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$328,280	\$0
Total Unreserved Funds:	<b>\$0</b>	\$618,982	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$14,276,176</b>	\$24,673,211	\$16,323,887
Total Unrestricted Net Assets:	<b>\$4,477,572</b>	\$12,756,377	\$9,460,623

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$192,968</b>	\$11,340,621	\$1,408,759
Per Capita Debt:	<b>\$10</b>	\$161	\$20
General Obligation Debt over EAV:	<b>0.00%</b>	0.12%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$0</b>	\$2,954,233	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$36	\$0
Revenues During FY 23:	<b>\$0</b>	\$2,001,903	\$0
Expenditures During FY 23:	<b>\$0</b>	\$2,112,616	\$0
Per Capita Revenues:	<b>\$0</b>	\$50	\$0
Per Capita Expenses:	<b>\$0</b>	\$49	\$0
Operating Income (loss):	<b>\$0</b>	(\$110,713)	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	444.54%	0.00%
Ending Retained Earnings for FY 23:	<b>\$0</b>	\$3,732,889	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$43	\$0

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 10000 and 275,000**

#### Local Government Profile

<b>Unit Name:</b>	Cumberland County		
<b>Unit Code:</b>	018/000/00	<b>County:</b>	Cumberland
<b>Fiscal Year End:</b>	11/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$24,201,963		
<b>Equalized Assessed Valuation:</b>	\$208,430,076		
<b>Population:</b>	10,345		
<b>Employees:</b>			
<b>Full Time:</b>		47	
<b>Part Time:</b>		17	
<b>Salaries Paid:</b>		\$2,617,474	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$9,018,068</b>	\$37,024,300	\$25,816,946
Per Capita Beginning Fund Balance:	<b>\$872</b>	\$916	\$828
Revenues During FY 23:	<b>\$6,429,037</b>	\$36,474,300	\$23,265,403
Expenditures During FY 23:	<b>\$6,151,163</b>	\$32,888,641	\$20,116,979
Per Capita Revenues:	<b>\$621</b>	\$852	\$802
Per Capita Expenditures:	<b>\$595</b>	\$784	\$725
Revenues over/under Expenditures:	<b>\$277,874</b>	\$3,585,659	\$1,883,323
Ratio of Fund Balance to Expenditures:	<b>151.12%</b>	126.35%	119.42%
Ending Fund Balance for FY 23:	<b>\$9,295,942</b>	\$40,148,368	\$26,836,900
Per Capita Ending Fund Balance:	<b>\$899</b>	\$978	\$848

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$328,280	\$0
Total Unreserved Funds:	<b>\$0</b>	\$618,982	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$4,665,137</b>	\$24,673,211	\$16,323,887
Total Unrestricted Net Assets:	<b>\$4,630,805</b>	\$12,756,377	\$9,460,623

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$0</b>	\$11,340,621	\$1,408,759
Per Capita Debt:	<b>\$0</b>	\$161	\$20
General Obligation Debt over EAV:	<b>0.00%</b>	0.12%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$0</b>	\$2,954,233	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$36	\$0
Revenues During FY 23:	<b>\$0</b>	\$2,001,903	\$0
Expenditures During FY 23:	<b>\$0</b>	\$2,112,616	\$0
Per Capita Revenues:	<b>\$0</b>	\$50	\$0
Per Capita Expenses:	<b>\$0</b>	\$49	\$0
Operating Income (loss):	<b>\$0</b>	(\$110,713)	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	444.54%	0.00%
Ending Retained Earnings for FY 23:	<b>\$0</b>	\$3,732,889	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$43	\$0

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 10000 and 275,000**

#### Local Government Profile

<b>Unit Name:</b>	De Witt County		
<b>Unit Code:</b>	020/000/00	<b>County:</b>	Dewitt
<b>Fiscal Year End:</b>	11/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$29,702,121		
<b>Equalized Assessed Valuation:</b>	\$666,451,471		
<b>Population:</b>	16,516		
<b>Employees:</b>			
<b>Full Time:</b>	80		
<b>Part Time:</b>	13		
<b>Salaries Paid:</b>	\$4,478,610		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$24,662,568</b>	\$37,024,300	\$25,816,946
Per Capita Beginning Fund Balance:	<b>\$1,493</b>	\$916	\$828
Revenues During FY 23:	<b>\$14,865,584</b>	\$36,474,300	\$23,265,403
Expenditures During FY 23:	<b>\$14,644,479</b>	\$32,888,641	\$20,116,979
Per Capita Revenues:	<b>\$900</b>	\$852	\$802
Per Capita Expenditures:	<b>\$887</b>	\$784	\$725
Revenues over/under Expenditures:	<b>\$221,105</b>	\$3,585,659	\$1,883,323
Ratio of Fund Balance to Expenditures:	<b>169.92%</b>	126.35%	119.42%
Ending Fund Balance for FY 23:	<b>\$24,883,673</b>	\$40,148,368	\$26,836,900
Per Capita Ending Fund Balance:	<b>\$1,507</b>	\$978	\$848

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$328,280	\$0
Total Unreserved Funds:	<b>\$0</b>	\$618,982	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$16,175,695</b>	\$24,673,211	\$16,323,887
Total Unrestricted Net Assets:	<b>\$8,707,978</b>	\$12,756,377	\$9,460,623

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$0</b>	\$11,340,621	\$1,408,759
Per Capita Debt:	<b>\$0</b>	\$161	\$20
General Obligation Debt over EAV:	<b>0.00%</b>	0.12%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$0</b>	\$2,954,233	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$36	\$0
Revenues During FY 23:	<b>\$0</b>	\$2,001,903	\$0
Expenditures During FY 23:	<b>\$0</b>	\$2,112,616	\$0
Per Capita Revenues:	<b>\$0</b>	\$50	\$0
Per Capita Expenses:	<b>\$0</b>	\$49	\$0
Operating Income (loss):	<b>\$0</b>	(\$110,713)	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	444.54%	0.00%
Ending Retained Earnings for FY 23:	<b>\$0</b>	\$3,732,889	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$43	\$0

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 10000 and 275,000**

#### Local Government Profile

<b>Unit Name:</b>	Dekalb County		
<b>Unit Code:</b>	019/000/00	<b>County:</b>	Dekalb
<b>Fiscal Year End:</b>	12/31/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$86,714,175		
<b>Equalized Assessed Valuation:</b>	\$2,662,593,431		
<b>Population:</b>	100,288		
<b>Employees:</b>			
<b>Full Time:</b>	358		
<b>Part Time:</b>	263		
<b>Salaries Paid:</b>	\$29,193,908		

Blended Component Units
Number Submitted = 1
Dekalb County Public Building Commission

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$60,275,040</b>	\$37,024,300	\$25,816,946
Per Capita Beginning Fund Balance:	<b>\$601</b>	\$916	\$828
Revenues During FY 23:	<b>\$65,209,023</b>	\$36,474,300	\$23,265,403
Expenditures During FY 23:	<b>\$53,160,141</b>	\$32,888,641	\$20,116,979
Per Capita Revenues:	<b>\$650</b>	\$852	\$802
Per Capita Expenditures:	<b>\$530</b>	\$784	\$725
Revenues over/under Expenditures:	<b>\$12,048,882</b>	\$3,585,659	\$1,883,323
Ratio of Fund Balance to Expenditures:	<b>112.74%</b>	126.35%	119.42%
Ending Fund Balance for FY 23:	<b>\$59,932,610</b>	\$40,148,368	\$26,836,900
Per Capita Ending Fund Balance:	<b>\$598</b>	\$978	\$848

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$328,280	\$0
Total Unreserved Funds:	<b>\$0</b>	\$618,982	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$41,624,902</b>	\$24,673,211	\$16,323,887
Total Unrestricted Net Assets:	<b>\$51,922,446</b>	\$12,756,377	\$9,460,623

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$81,957,432</b>	\$11,340,621	\$1,408,759
Per Capita Debt:	<b>\$817</b>	\$161	\$20
General Obligation Debt over EAV:	<b>0.00%</b>	0.12%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>(\$1,877,089)</b>	\$2,954,233	\$0
Per Capita Beginning Retained Earnings	<b>(\$19)</b>	\$36	\$0
Revenues During FY 23:	<b>\$13,890,671</b>	\$2,001,903	\$0
Expenditures During FY 23:	<b>\$17,237,616</b>	\$2,112,616	\$0
Per Capita Revenues:	<b>\$139</b>	\$50	\$0
Per Capita Expenses:	<b>\$172</b>	\$49	\$0
Operating Income (loss):	<b>(\$3,346,945)</b>	(\$110,713)	\$0
Ratio of Retained Earnings to Expenses:	<b>26.62%</b>	444.54%	0.00%
Ending Retained Earnings for FY 23:	<b>\$4,587,958</b>	\$3,732,889	\$0
Per Capita Ending Retained Earnings:	<b>\$46</b>	\$43	\$0

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 10000 and 275,000**

#### Local Government Profile

<b>Unit Name:</b>	Douglas County		
<b>Unit Code:</b>	021/000/00	<b>County:</b>	Douglas
<b>Fiscal Year End:</b>	12/31/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$23,469,490		
<b>Equalized Assessed Valuation:</b>	\$531,598,226		
<b>Population:</b>	19,740		
<b>Employees:</b>			
<b>Full Time:</b>	118		
<b>Part Time:</b>	31		
<b>Salaries Paid:</b>	\$6,371,341		

<b>Blended Component Units</b>

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$24,306,888</b>	\$37,024,300	\$25,816,946
Per Capita Beginning Fund Balance:	<b>\$1,231</b>	\$916	\$828
Revenues During FY 23:	<b>\$17,120,375</b>	\$36,474,300	\$23,265,403
Expenditures During FY 23:	<b>\$15,619,557</b>	\$32,888,641	\$20,116,979
Per Capita Revenues:	<b>\$867</b>	\$852	\$802
Per Capita Expenditures:	<b>\$791</b>	\$784	\$725
Revenues over/under Expenditures:	<b>\$1,500,818</b>	\$3,585,659	\$1,883,323
Ratio of Fund Balance to Expenditures:	<b>165.23%</b>	126.35%	119.42%
Ending Fund Balance for FY 23:	<b>\$25,807,706</b>	\$40,148,368	\$26,836,900
Per Capita Ending Fund Balance:	<b>\$1,307</b>	\$978	\$848

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$328,280	\$0
Total Unreserved Funds:	<b>\$0</b>	\$618,982	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$18,477,148</b>	\$24,673,211	\$16,323,887
Total Unrestricted Net Assets:	<b>\$7,614,496</b>	\$12,756,377	\$9,460,623

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$1,542,429</b>	\$11,340,621	\$1,408,759
Per Capita Debt:	<b>\$78</b>	\$161	\$20
General Obligation Debt over EAV:	<b>0.21%</b>	0.12%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$0</b>	\$2,954,233	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$36	\$0
Revenues During FY 23:	<b>\$0</b>	\$2,001,903	\$0
Expenditures During FY 23:	<b>\$0</b>	\$2,112,616	\$0
Per Capita Revenues:	<b>\$0</b>	\$50	\$0
Per Capita Expenses:	<b>\$0</b>	\$49	\$0
Operating Income (loss):	<b>\$0</b>	(\$110,713)	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	444.54%	0.00%
Ending Retained Earnings for FY 23:	<b>\$0</b>	\$3,732,889	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$43	\$0

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Greater Than 275,000**

#### Local Government Profile

<b>Unit Name:</b>	Dupage County		
<b>Unit Code:</b>	022/000/00	<b>County:</b>	Dupage
<b>Fiscal Year End:</b>	11/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$4,218,427,675		
<b>Equalized Assessed Valuation:</b>	\$48,094,329,192		
<b>Population:</b>	924,736		
<b>Employees:</b>			
<b>Full Time:</b>	2,706		
<b>Part Time:</b>	173		
<b>Salaries Paid:</b>	\$204,569,252		

#### Blended Component Units

Number Submitted = 2  
 DuPage County Health Department  
 DuPage County Veteran's Assistance Commissior

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$351,926,627</b>	\$308,732,319	\$327,144,416
Per Capita Beginning Fund Balance:	<b>\$381</b>	\$548	\$561
Revenues During FY 23:	<b>\$528,255,271</b>	\$364,773,776	\$370,391,050
Expenditures During FY 23:	<b>\$441,517,579</b>	\$311,616,738	\$328,330,664
Per Capita Revenues:	<b>\$571</b>	\$641	\$661
Per Capita Expenditures:	<b>\$477</b>	\$547	\$566
Revenues over/under Expenditures:	<b>\$86,737,692</b>	\$53,157,040	\$64,645,491
Ratio of Fund Balance to Expenditures:	<b>93.85%</b>	110.79%	108.76%
Ending Fund Balance for FY 23:	<b>\$414,382,898</b>	\$343,789,026	\$352,846,136
Per Capita Ending Fund Balance:	<b>\$448</b>	\$607	\$595

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$219,419,310</b>	\$190,095,019	\$174,525,049
Total Unrestricted Net Assets:	<b>\$182,552,399</b>	\$136,621,261	\$165,907,398

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$442,246,421</b>	\$268,383,531	\$224,084,156
Per Capita Debt:	<b>\$478</b>	\$417	\$429
General Obligation Debt over EAV:	<b>0.19%</b>	0.37%	0.15%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$112,647,872</b>	\$82,914,416	\$29,954,385
Per Capita Beginning Retained Earnings	<b>\$122</b>	\$128	\$69
Revenues During FY 23:	<b>\$31,612,942</b>	\$20,774,104	\$17,515,882
Expenditures During FY 23:	<b>\$28,846,401</b>	\$19,693,251	\$19,281,108
Per Capita Revenues:	<b>\$34</b>	\$39	\$45
Per Capita Expenses:	<b>\$31</b>	\$39	\$46
Operating Income (loss):	<b>\$2,766,541</b>	\$1,080,853	\$526,680
Ratio of Retained Earnings to Expenses:	<b>403.20%</b>	950.00%	342.77%
Ending Retained Earnings for FY 23:	<b>\$116,309,312</b>	\$84,148,780	\$30,523,383
Per Capita Ending Retained Earnings:	<b>\$126</b>	\$128	\$71

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 10000 and 275,000**

#### Local Government Profile

<b>Unit Name:</b>	Edgar County		
<b>Unit Code:</b>	023/000/00	<b>County:</b>	Edgar
<b>Fiscal Year End:</b>	11/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$27,353,662		
<b>Equalized Assessed Valuation:</b>	\$429,460,823		
<b>Population:</b>	16,433		
<b>Employees:</b>			
	<b>Full Time:</b>	111	
	<b>Part Time:</b>	42	
	<b>Salaries Paid:</b>	\$4,377,130	

Blended Component Units
Number Submitted = 1
911

#### Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$12,322,163</b>	\$37,024,300	\$25,816,946
Per Capita Beginning Fund Balance:	<b>\$750</b>	\$916	\$828
Revenues During FY 23:	<b>\$18,818,092</b>	\$36,474,300	\$23,265,403
Expenditures During FY 23:	<b>\$17,219,970</b>	\$32,888,641	\$20,116,979
Per Capita Revenues:	<b>\$1,145</b>	\$852	\$802
Per Capita Expenditures:	<b>\$1,048</b>	\$784	\$725
Revenues over/under Expenditures:	<b>\$1,598,122</b>	\$3,585,659	\$1,883,323
Ratio of Fund Balance to Expenditures:	<b>56.04%</b>	126.35%	119.42%
Ending Fund Balance for FY 23:	<b>\$9,649,800</b>	\$40,148,368	\$26,836,900
Per Capita Ending Fund Balance:	<b>\$587</b>	\$978	\$848
<b><u>Equity</u></b>	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$0</b>	\$328,280	\$0
Total Unreserved Funds:	<b>\$0</b>	\$618,982	\$0
<b><u>Net Assets</u></b>	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$25,754,208</b>	\$24,673,211	\$16,323,887
Total Unrestricted Net Assets:	<b>(\$15,033,009)</b>	\$12,756,377	\$9,460,623

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$19,513,262</b>	\$11,340,621	\$1,408,759
Per Capita Debt:	<b>\$1,187</b>	\$161	\$20
General Obligation Debt over EAV:	<b>0.04%</b>	0.12%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$0</b>	\$2,954,233	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$36	\$0
Revenues During FY 23:	<b>\$0</b>	\$2,001,903	\$0
Expenditures During FY 23:	<b>\$0</b>	\$2,112,616	\$0
Per Capita Revenues:	<b>\$0</b>	\$50	\$0
Per Capita Expenses:	<b>\$0</b>	\$49	\$0
Operating Income (loss):	<b>\$0</b>	(\$110,713)	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	444.54%	0.00%
Ending Retained Earnings for FY 23:	<b>\$0</b>	\$3,732,889	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$43	\$0

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 10000 and 275,000**

#### Local Government Profile

<b>Unit Name:</b>	Effingham County		
<b>Unit Code:</b>	025/000/00	<b>County:</b>	Effingham
<b>Fiscal Year End:</b>	11/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$30,612,911		
<b>Equalized Assessed Valuation:</b>	\$1,024,341,713		
<b>Population:</b>	34,668		
<b>Employees:</b>			
<b>Full Time:</b>	168		
<b>Part Time:</b>	39		
<b>Salaries Paid:</b>	\$9,891,796		

Blended Component Units
Empty box for Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$31,559,861</b>	\$37,024,300	\$25,816,946
Per Capita Beginning Fund Balance:	<b>\$910</b>	\$916	\$828
Revenues During FY 23:	<b>\$25,568,442</b>	\$36,474,300	\$23,265,403
Expenditures During FY 23:	<b>\$24,498,573</b>	\$32,888,641	\$20,116,979
Per Capita Revenues:	<b>\$738</b>	\$852	\$802
Per Capita Expenditures:	<b>\$707</b>	\$784	\$725
Revenues over/under Expenditures:	<b>\$1,069,869</b>	\$3,585,659	\$1,883,323
Ratio of Fund Balance to Expenditures:	<b>133.19%</b>	126.35%	119.42%
Ending Fund Balance for FY 23:	<b>\$32,629,730</b>	\$40,148,368	\$26,836,900
Per Capita Ending Fund Balance:	<b>\$941</b>	\$978	\$848

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$328,280	\$0
Total Unreserved Funds:	<b>\$0</b>	\$618,982	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$18,254,722</b>	\$24,673,211	\$16,323,887
Total Unrestricted Net Assets:	<b>\$14,375,008</b>	\$12,756,377	\$9,460,623

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$0</b>	\$11,340,621	\$1,408,759
Per Capita Debt:	<b>\$0</b>	\$161	\$20
General Obligation Debt over EAV:	<b>0.00%</b>	0.12%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$0</b>	\$2,954,233	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$36	\$0
Revenues During FY 23:	<b>\$0</b>	\$2,001,903	\$0
Expenditures During FY 23:	<b>\$0</b>	\$2,112,616	\$0
Per Capita Revenues:	<b>\$0</b>	\$50	\$0
Per Capita Expenses:	<b>\$0</b>	\$49	\$0
Operating Income (loss):	<b>\$0</b>	(\$110,713)	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	444.54%	0.00%
Ending Retained Earnings for FY 23:	<b>\$0</b>	\$3,732,889	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$43	\$0

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 10000 and 275,000**

#### Local Government Profile

<b>Unit Name:</b>	Ford County		
<b>Unit Code:</b>	027/000/00	<b>County:</b>	Ford
<b>Fiscal Year End:</b>	11/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$17,619,821		
<b>Equalized Assessed Valuation:</b>	\$369,395,031		
<b>Population:</b>	13,250		
<b>Employees:</b>			
	<b>Full Time:</b>	68	
	<b>Part Time:</b>	20	
	<b>Salaries Paid:</b>	\$3,752,442	

Blended Component Units
Number Submitted = 1
Public Building Commission

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$19,228,379</b>	\$37,024,300	\$25,816,946
Per Capita Beginning Fund Balance:	<b>\$1,451</b>	\$916	\$828
Revenues During FY 23:	<b>\$10,622,277</b>	\$36,474,300	\$23,265,403
Expenditures During FY 23:	<b>\$9,227,764</b>	\$32,888,641	\$20,116,979
Per Capita Revenues:	<b>\$802</b>	\$852	\$802
Per Capita Expenditures:	<b>\$696</b>	\$784	\$725
Revenues over/under Expenditures:	<b>\$1,394,513</b>	\$3,585,659	\$1,883,323
Ratio of Fund Balance to Expenditures:	<b>182.18%</b>	126.35%	119.42%
Ending Fund Balance for FY 23:	<b>\$16,811,248</b>	\$40,148,368	\$26,836,900
Per Capita Ending Fund Balance:	<b>\$1,269</b>	\$978	\$848

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$328,280	\$0
Total Unreserved Funds:	<b>\$0</b>	\$618,982	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$14,461,623</b>	\$24,673,211	\$16,323,887
Total Unrestricted Net Assets:	<b>\$3,713,096</b>	\$12,756,377	\$9,460,623

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$148,255</b>	\$11,340,621	\$1,408,759
Per Capita Debt:	<b>\$11</b>	\$161	\$20
General Obligation Debt over EAV:	<b>0.00%</b>	0.12%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$470,953</b>	\$2,954,233	\$0
Per Capita Beginning Retained Earnings	<b>\$36</b>	\$36	\$0
Revenues During FY 23:	<b>\$148,528</b>	\$2,001,903	\$0
Expenditures During FY 23:	<b>\$2,682</b>	\$2,112,616	\$0
Per Capita Revenues:	<b>\$11</b>	\$50	\$0
Per Capita Expenses:	<b>\$0</b>	\$49	\$0
Operating Income (loss):	<b>\$145,846</b>	(\$110,713)	\$0
Ratio of Retained Earnings to Expenses:	<b>22,997.73%</b>	444.54%	0.00%
Ending Retained Earnings for FY 23:	<b>\$616,799</b>	\$3,732,889	\$0
Per Capita Ending Retained Earnings:	<b>\$47</b>	\$43	\$0

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 10000 and 275,000**

#### Local Government Profile

<b>Unit Name:</b>	Fulton County		
<b>Unit Code:</b>	029/000/00	<b>County:</b>	Fulton
<b>Fiscal Year End:</b>	11/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$47,381,827		
<b>Equalized Assessed Valuation:</b>	\$583,275,699		
<b>Population:</b>	32,541		
<b>Employees:</b>			
	<b>Full Time:</b>	179	
	<b>Part Time:</b>	48	
	<b>Salaries Paid:</b>	\$10,407,587	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$33,138,459</b>	\$37,024,300	\$25,816,946
Per Capita Beginning Fund Balance:	<b>\$1,018</b>	\$916	\$828
Revenues During FY 23:	<b>\$27,099,714</b>	\$36,474,300	\$23,265,403
Expenditures During FY 23:	<b>\$23,592,938</b>	\$32,888,641	\$20,116,979
Per Capita Revenues:	<b>\$833</b>	\$852	\$802
Per Capita Expenditures:	<b>\$725</b>	\$784	\$725
Revenues over/under Expenditures:	<b>\$3,506,776</b>	\$3,585,659	\$1,883,323
Ratio of Fund Balance to Expenditures:	<b>153.69%</b>	126.35%	119.42%
Ending Fund Balance for FY 23:	<b>\$36,260,557</b>	\$40,148,368	\$26,836,900
Per Capita Ending Fund Balance:	<b>\$1,114</b>	\$978	\$848

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$328,280	\$0
Total Unreserved Funds:	<b>\$0</b>	\$618,982	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$18,987,686</b>	\$24,673,211	\$16,323,887
Total Unrestricted Net Assets:	<b>(\$6,589,350)</b>	\$12,756,377	\$9,460,623

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$1,766,579</b>	\$11,340,621	\$1,408,759
Per Capita Debt:	<b>\$54</b>	\$161	\$20
General Obligation Debt over EAV:	<b>0.06%</b>	0.12%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$3,413,625</b>	\$2,954,233	\$0
Per Capita Beginning Retained Earnings	<b>\$105</b>	\$36	\$0
Revenues During FY 23:	<b>\$5,442,461</b>	\$2,001,903	\$0
Expenditures During FY 23:	<b>\$5,426,567</b>	\$2,112,616	\$0
Per Capita Revenues:	<b>\$167</b>	\$50	\$0
Per Capita Expenses:	<b>\$167</b>	\$49	\$0
Operating Income (loss):	<b>\$15,894</b>	(\$110,713)	\$0
Ratio of Retained Earnings to Expenses:	<b>72.79%</b>	444.54%	0.00%
Ending Retained Earnings for FY 23:	<b>\$3,949,960</b>	\$3,732,889	\$0
Per Capita Ending Retained Earnings:	<b>\$121</b>	\$43	\$0

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Less Than 10,000**

#### Local Government Profile

<b>Unit Name:</b>	Gallatin County		
<b>Unit Code:</b>	030/000/00	<b>County:</b>	Gallatin
<b>Fiscal Year End:</b>	11/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$4,656,938		
<b>Equalized Assessed Valuation:</b>	\$82,915,793		
<b>Population:</b>	4,946		
<b>Employees:</b>			
<b>Full Time:</b>	32		
<b>Part Time:</b>	7		
<b>Salaries Paid:</b>	\$1,368,059		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$7,151,316	\$8,822,394	\$7,318,351
Per Capita Beginning Fund Balance:	\$1,446	\$1,520	\$1,250
Revenues During FY 23:	\$5,634,966	\$7,486,628	\$6,355,363
Expenditures During FY 23:	\$5,012,434	\$8,123,132	\$5,985,216
Per Capita Revenues:	\$1,139	\$1,292	\$1,140
Per Capita Expenditures:	\$1,013	\$1,396	\$1,147
Revenues over/under Expenditures:	\$622,532	(\$636,504)	\$242,332
Ratio of Fund Balance to Expenditures:	167.35%	124.89%	114.19%
Ending Fund Balance for FY 23:	\$8,388,463	\$8,506,555	\$7,664,514
Per Capita Ending Fund Balance:	\$1,696	\$1,485	\$1,279

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,884,028	\$5,574,064	\$4,477,834
Total Unrestricted Net Assets:	\$1,659,212	\$2,247,290	\$2,910,903

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$0</b>	\$581,468	\$57,450
Per Capita Debt:	<b>\$0</b>	\$99	\$8
General Obligation Debt over EAV:	<b>0.00%</b>	0.29%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$0</b>	\$166,118	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$32	\$0
Revenues During FY 23:	<b>\$0</b>	\$224,863	\$0
Expenditures During FY 23:	<b>\$0</b>	\$275,644	\$0
Per Capita Revenues:	<b>\$0</b>	\$46	\$0
Per Capita Expenses:	<b>\$0</b>	\$55	\$0
Operating Income (loss):	<b>\$0</b>	(\$50,781)	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	220.26%	0.00%
Ending Retained Earnings for FY 23:	<b>\$0</b>	\$164,383	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$32	\$0

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 10000 and 275,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Greene County</b>
<b>Unit Code:</b>	031/000/00
<b>County:</b>	Greene
<b>Fiscal Year End:</b>	12/31/2023
<b>Accounting Method:</b>	Modified Accrual
<b>Appropriation or Budget:</b>	\$12,304,695
<b>Equalized Assessed Valuation:</b>	\$264,714,617
<b>Population:</b>	11,543
<b>Employees:</b>	
<b>Full Time:</b>	54
<b>Part Time:</b>	32
<b>Salaries Paid:</b>	\$3,246,378

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$10,279,621</b>	\$37,024,300	\$25,816,946
Per Capita Beginning Fund Balance:	<b>\$891</b>	\$916	\$828
Revenues During FY 23:	<b>\$10,051,148</b>	\$36,474,300	\$23,265,403
Expenditures During FY 23:	<b>\$8,864,238</b>	\$32,888,641	\$20,116,979
Per Capita Revenues:	<b>\$871</b>	\$852	\$802
Per Capita Expenditures:	<b>\$768</b>	\$784	\$725
Revenues over/under Expenditures:	<b>\$1,186,910</b>	\$3,585,659	\$1,883,323
Ratio of Fund Balance to Expenditures:	<b>129.36%</b>	126.35%	119.42%
Ending Fund Balance for FY 23:	<b>\$11,466,531</b>	\$40,148,368	\$26,836,900
Per Capita Ending Fund Balance:	<b>\$993</b>	\$978	\$848

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$328,280	\$0
Total Unreserved Funds:	<b>\$0</b>	\$618,982	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$6,410,386</b>	\$24,673,211	\$16,323,887
Total Unrestricted Net Assets:	<b>\$3,965,072</b>	\$12,756,377	\$9,460,623

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$0</b>	\$11,340,621	\$1,408,759
Per Capita Debt:	<b>\$0</b>	\$161	\$20
General Obligation Debt over EAV:	<b>0.00%</b>	0.12%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$0</b>	\$2,954,233	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$36	\$0
Revenues During FY 23:	<b>\$0</b>	\$2,001,903	\$0
Expenditures During FY 23:	<b>\$0</b>	\$2,112,616	\$0
Per Capita Revenues:	<b>\$0</b>	\$50	\$0
Per Capita Expenses:	<b>\$0</b>	\$49	\$0
Operating Income (loss):	<b>\$0</b>	(\$110,713)	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	444.54%	0.00%
Ending Retained Earnings for FY 23:	<b>\$0</b>	\$3,732,889	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$43	\$0

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 10000 and 275,000**

#### Local Government Profile

<b>Unit Name:</b>	Grundy County		
<b>Unit Code:</b>	032/000/00	<b>County:</b>	Grundy
<b>Fiscal Year End:</b>	11/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$48,673,097		
<b>Equalized Assessed Valuation:</b>	\$2,438,157,760		
<b>Population:</b>	52,989		
<b>Employees:</b>			
<b>Full Time:</b>	202		
<b>Part Time:</b>	69		
<b>Salaries Paid:</b>	\$13,545,955		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$54,816,092</b>	\$37,024,300	\$25,816,946
Per Capita Beginning Fund Balance:	<b>\$1,034</b>	\$916	\$828
Revenues During FY 23:	<b>\$49,233,044</b>	\$36,474,300	\$23,265,403
Expenditures During FY 23:	<b>\$44,706,650</b>	\$32,888,641	\$20,116,979
Per Capita Revenues:	<b>\$929</b>	\$852	\$802
Per Capita Expenditures:	<b>\$844</b>	\$784	\$725
Revenues over/under Expenditures:	<b>\$4,526,394</b>	\$3,585,659	\$1,883,323
Ratio of Fund Balance to Expenditures:	<b>127.46%</b>	126.35%	119.42%
Ending Fund Balance for FY 23:	<b>\$56,982,486</b>	\$40,148,368	\$26,836,900
Per Capita Ending Fund Balance:	<b>\$1,075</b>	\$978	\$848

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$328,280	\$0
Total Unreserved Funds:	<b>\$0</b>	\$618,982	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$33,276,615</b>	\$24,673,211	\$16,323,887
Total Unrestricted Net Assets:	<b>\$26,903,414</b>	\$12,756,377	\$9,460,623

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$6,442,751</b>	\$11,340,621	\$1,408,759
Per Capita Debt:	<b>\$122</b>	\$161	\$20
General Obligation Debt over EAV:	<b>0.25%</b>	0.12%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$0</b>	\$2,954,233	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$36	\$0
Revenues During FY 23:	<b>\$0</b>	\$2,001,903	\$0
Expenditures During FY 23:	<b>\$0</b>	\$2,112,616	\$0
Per Capita Revenues:	<b>\$0</b>	\$50	\$0
Per Capita Expenses:	<b>\$0</b>	\$49	\$0
Operating Income (loss):	<b>\$0</b>	(\$110,713)	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	444.54%	0.00%
Ending Retained Earnings for FY 23:	<b>\$0</b>	\$3,732,889	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$43	\$0

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Less Than 10,000

#### Local Government Profile

<b>Unit Name:</b>	Hamilton County		
<b>Unit Code:</b>	033/000/00	<b>County:</b>	Hamilton
<b>Fiscal Year End:</b>	11/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$8,950,493		
<b>Equalized Assessed Valuation:</b>	\$200,757,483		
<b>Population:</b>	7,984		
<b>Employees:</b>			
<b>Full Time:</b>	40		
<b>Part Time:</b>	24		
<b>Salaries Paid:</b>	\$1,831,408		

<b>Blended Component Units</b>

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$9,977,723	\$8,822,394	\$7,318,351
Per Capita Beginning Fund Balance:	\$1,250	\$1,520	\$1,250
Revenues During FY 23:	\$9,560,891	\$7,486,628	\$6,355,363
Expenditures During FY 23:	\$9,326,770	\$8,123,132	\$5,985,216
Per Capita Revenues:	\$1,198	\$1,292	\$1,140
Per Capita Expenditures:	\$1,168	\$1,396	\$1,147
Revenues over/under Expenditures:	\$234,121	(\$636,504)	\$242,332
Ratio of Fund Balance to Expenditures:	109.49%	124.89%	114.19%
Ending Fund Balance for FY 23:	\$10,211,844	\$8,506,555	\$7,664,514
Per Capita Ending Fund Balance:	\$1,279	\$1,485	\$1,279

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,903,071	\$5,574,064	\$4,477,834
Total Unrestricted Net Assets:	\$3,972,806	\$2,247,290	\$2,910,903

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$2,560,332</b>	\$581,468	\$57,450
Per Capita Debt:	<b>\$321</b>	\$99	\$8
General Obligation Debt over EAV:	<b>0.00%</b>	0.29%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$0</b>	\$166,118	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$32	\$0
Revenues During FY 23:	<b>\$0</b>	\$224,863	\$0
Expenditures During FY 23:	<b>\$0</b>	\$275,644	\$0
Per Capita Revenues:	<b>\$0</b>	\$46	\$0
Per Capita Expenses:	<b>\$0</b>	\$55	\$0
Operating Income (loss):	<b>\$0</b>	(\$50,781)	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	220.26%	0.00%
Ending Retained Earnings for FY 23:	<b>\$0</b>	\$164,383	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$32	\$0

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 10000 and 275,000**

#### Local Government Profile

<b>Unit Name:</b>	Hancock County		
<b>Unit Code:</b>	034/000/00	<b>County:</b>	Hancock
<b>Fiscal Year End:</b>	11/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$20,993,036		
<b>Equalized Assessed Valuation:</b>	\$447,415,083		
<b>Population:</b>	17,186		
<b>Employees:</b>			
<b>Full Time:</b>	88		
<b>Part Time:</b>	53		
<b>Salaries Paid:</b>	\$4,884,502		

Blended Component Units
Number Submitted = 1
Hancock County Public Building Commission

#### Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$13,552,326</b>	\$37,024,300	\$25,816,946
Per Capita Beginning Fund Balance:	<b>\$789</b>	\$916	\$828
Revenues During FY 23:	<b>\$14,247,765</b>	\$36,474,300	\$23,265,403
Expenditures During FY 23:	<b>\$13,457,685</b>	\$32,888,641	\$20,116,979
Per Capita Revenues:	<b>\$829</b>	\$852	\$802
Per Capita Expenditures:	<b>\$783</b>	\$784	\$725
Revenues over/under Expenditures:	<b>\$790,080</b>	\$3,585,659	\$1,883,323
Ratio of Fund Balance to Expenditures:	<b>108.46%</b>	126.35%	119.42%
Ending Fund Balance for FY 23:	<b>\$14,596,763</b>	\$40,148,368	\$26,836,900
Per Capita Ending Fund Balance:	<b>\$849</b>	\$978	\$848
<b><u>Equity</u></b>	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$0</b>	\$328,280	\$0
Total Unreserved Funds:	<b>\$0</b>	\$618,982	\$0
<b><u>Net Assets</u></b>	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$10,528,022</b>	\$24,673,211	\$16,323,887
Total Unrestricted Net Assets:	<b>\$7,165,008</b>	\$12,756,377	\$9,460,623

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$0</b>	\$11,340,621	\$1,408,759
Per Capita Debt:	<b>\$0</b>	\$161	\$20
General Obligation Debt over EAV:	<b>0.00%</b>	0.12%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$0</b>	\$2,954,233	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$36	\$0
Revenues During FY 23:	<b>\$0</b>	\$2,001,903	\$0
Expenditures During FY 23:	<b>\$0</b>	\$2,112,616	\$0
Per Capita Revenues:	<b>\$0</b>	\$50	\$0
Per Capita Expenses:	<b>\$0</b>	\$49	\$0
Operating Income (loss):	<b>\$0</b>	(\$110,713)	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	444.54%	0.00%
Ending Retained Earnings for FY 23:	<b>\$0</b>	\$3,732,889	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$43	\$0

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Less Than 10,000

#### Local Government Profile

<b>Unit Name:</b>	Henderson County		
<b>Unit Code:</b>	036/000/00	<b>County:</b>	Henderson
<b>Fiscal Year End:</b>	11/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$6,410,428		
<b>Equalized Assessed Valuation:</b>	\$214,563,546		
<b>Population:</b>	6,151		
<b>Employees:</b>			
<b>Full Time:</b>	97		
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$2,597,712		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$7,318,351	\$8,822,394	\$7,318,351
Per Capita Beginning Fund Balance:	\$1,190	\$1,520	\$1,250
Revenues During FY 23:	\$6,953,239	\$7,486,628	\$6,355,363
Expenditures During FY 23:	\$6,663,178	\$8,123,132	\$5,985,216
Per Capita Revenues:	\$1,130	\$1,292	\$1,140
Per Capita Expenditures:	\$1,083	\$1,396	\$1,147
Revenues over/under Expenditures:	\$290,061	(\$636,504)	\$242,332
Ratio of Fund Balance to Expenditures:	114.19%	124.89%	114.19%
Ending Fund Balance for FY 23:	\$7,608,412	\$8,506,555	\$7,664,514
Per Capita Ending Fund Balance:	\$1,237	\$1,485	\$1,279

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,575,180	\$5,574,064	\$4,477,834
Total Unrestricted Net Assets:	\$4,171,990	\$2,247,290	\$2,910,903

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$15,200</b>	\$581,468	\$57,450
Per Capita Debt:	<b>\$2</b>	\$99	\$8
General Obligation Debt over EAV:	<b>0.00%</b>	0.29%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$0</b>	\$166,118	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$32	\$0
Revenues During FY 23:	<b>\$0</b>	\$224,863	\$0
Expenditures During FY 23:	<b>\$0</b>	\$275,644	\$0
Per Capita Revenues:	<b>\$0</b>	\$46	\$0
Per Capita Expenses:	<b>\$0</b>	\$55	\$0
Operating Income (loss):	<b>\$0</b>	(\$50,781)	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	220.26%	0.00%
Ending Retained Earnings for FY 23:	<b>\$0</b>	\$164,383	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$32	\$0

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 10000 and 275,000**

#### Local Government Profile

<b>Unit Name:</b>	Henry County		
<b>Unit Code:</b>	037/000/00	<b>County:</b>	Henry
<b>Fiscal Year End:</b>	11/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$44,792,738		
<b>Equalized Assessed Valuation:</b>	\$1,186,666,404		
<b>Population:</b>	49,214		
<b>Employees:</b>			
<b>Full Time:</b>	238		
<b>Part Time:</b>	86		
<b>Salaries Paid:</b>	\$14,701,499		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$33,270,383</b>	\$37,024,300	\$25,816,946
Per Capita Beginning Fund Balance:	<b>\$676</b>	\$916	\$828
Revenues During FY 23:	<b>\$37,562,864</b>	\$36,474,300	\$23,265,403
Expenditures During FY 23:	<b>\$34,245,628</b>	\$32,888,641	\$20,116,979
Per Capita Revenues:	<b>\$763</b>	\$852	\$802
Per Capita Expenditures:	<b>\$696</b>	\$784	\$725
Revenues over/under Expenditures:	<b>\$3,317,236</b>	\$3,585,659	\$1,883,323
Ratio of Fund Balance to Expenditures:	<b>101.95%</b>	126.35%	119.42%
Ending Fund Balance for FY 23:	<b>\$34,913,960</b>	\$40,148,368	\$26,836,900
Per Capita Ending Fund Balance:	<b>\$709</b>	\$978	\$848

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$328,280	\$0
Total Unreserved Funds:	<b>\$0</b>	\$618,982	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$27,162,465</b>	\$24,673,211	\$16,323,887
Total Unrestricted Net Assets:	<b>\$15,820,221</b>	\$12,756,377	\$9,460,623

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$12,243,750</b>	\$11,340,621	\$1,408,759
Per Capita Debt:	<b>\$249</b>	\$161	\$20
General Obligation Debt over EAV:	<b>0.00%</b>	0.12%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$7,694,913</b>	\$2,954,233	\$0
Per Capita Beginning Retained Earnings	<b>\$156</b>	\$36	\$0
Revenues During FY 23:	<b>\$6,674,260</b>	\$2,001,903	\$0
Expenditures During FY 23:	<b>\$7,077,824</b>	\$2,112,616	\$0
Per Capita Revenues:	<b>\$136</b>	\$50	\$0
Per Capita Expenses:	<b>\$144</b>	\$49	\$0
Operating Income (loss):	<b>(\$403,564)</b>	(\$110,713)	\$0
Ratio of Retained Earnings to Expenses:	<b>112.21%</b>	444.54%	0.00%
Ending Retained Earnings for FY 23:	<b>\$7,941,730</b>	\$3,732,889	\$0
Per Capita Ending Retained Earnings:	<b>\$161</b>	\$43	\$0

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 10000 and 275,000**

#### Local Government Profile

<b>Unit Name:</b>	Jackson County		
<b>Unit Code:</b>	039/000/00	<b>County:</b>	Jackson
<b>Fiscal Year End:</b>	11/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$31,732,643		
<b>Equalized Assessed Valuation:</b>	\$827,982,397		
<b>Population:</b>	52,974		
<b>Employees:</b>			
	<b>Full Time:</b>	272	
	<b>Part Time:</b>	73	
	<b>Salaries Paid:</b>	\$14,819,873	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$27,141,583</b>	\$37,024,300	\$25,816,946
Per Capita Beginning Fund Balance:	<b>\$512</b>	\$916	\$828
Revenues During FY 23:	<b>\$42,411,308</b>	\$36,474,300	\$23,265,403
Expenditures During FY 23:	<b>\$39,952,871</b>	\$32,888,641	\$20,116,979
Per Capita Revenues:	<b>\$801</b>	\$852	\$802
Per Capita Expenditures:	<b>\$754</b>	\$784	\$725
Revenues over/under Expenditures:	<b>\$2,458,437</b>	\$3,585,659	\$1,883,323
Ratio of Fund Balance to Expenditures:	<b>74.78%</b>	126.35%	119.42%
Ending Fund Balance for FY 23:	<b>\$29,876,097</b>	\$40,148,368	\$26,836,900
Per Capita Ending Fund Balance:	<b>\$564</b>	\$978	\$848

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$328,280	\$0
Total Unreserved Funds:	<b>\$0</b>	\$618,982	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$16,323,887</b>	\$24,673,211	\$16,323,887
Total Unrestricted Net Assets:	<b>\$3,226,412</b>	\$12,756,377	\$9,460,623

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$5,355,155</b>	\$11,340,621	\$1,408,759
Per Capita Debt:	<b>\$101</b>	\$161	\$20
General Obligation Debt over EAV:	<b>0.06%</b>	0.12%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$2,094,590</b>	\$2,954,233	\$0
Per Capita Beginning Retained Earnings	<b>\$40</b>	\$36	\$0
Revenues During FY 23:	<b>\$5,777,169</b>	\$2,001,903	\$0
Expenditures During FY 23:	<b>\$5,595,157</b>	\$2,112,616	\$0
Per Capita Revenues:	<b>\$109</b>	\$50	\$0
Per Capita Expenses:	<b>\$106</b>	\$49	\$0
Operating Income (loss):	<b>\$182,012</b>	(\$110,713)	\$0
Ratio of Retained Earnings to Expenses:	<b>40.69%</b>	444.54%	0.00%
Ending Retained Earnings for FY 23:	<b>\$2,276,602</b>	\$3,732,889	\$0
Per Capita Ending Retained Earnings:	<b>\$43</b>	\$43	\$0

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Less Than 10,000

#### Local Government Profile

<b>Unit Name:</b>	Jasper County		
<b>Unit Code:</b>	040/000/00	<b>County:</b>	Jasper
<b>Fiscal Year End:</b>	11/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$31,541,222		
<b>Equalized Assessed Valuation:</b>	\$237,516,953		
<b>Population:</b>	9,547		
<b>Employees:</b>			
<b>Full Time:</b>	94		
<b>Part Time:</b>	33		
<b>Salaries Paid:</b>	\$5,040,567		

#### Blended Component Units

Number Submitted = 2  
Fiduciary Funds  
Health Department

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$23,201,592	\$8,822,394	\$7,318,351
Per Capita Beginning Fund Balance:	\$2,430	\$1,520	\$1,250
Revenues During FY 23:	\$14,003,464	\$7,486,628	\$6,355,363
Expenditures During FY 23:	\$17,169,760	\$8,123,132	\$5,985,216
Per Capita Revenues:	\$1,467	\$1,292	\$1,140
Per Capita Expenditures:	\$1,798	\$1,396	\$1,147
Revenues over/under Expenditures:	(\$3,166,296)	(\$636,504)	\$242,332
Ratio of Fund Balance to Expenditures:	117.43%	124.89%	114.19%
Ending Fund Balance for FY 23:	\$20,162,110	\$8,506,555	\$7,664,514
Per Capita Ending Fund Balance:	\$2,112	\$1,485	\$1,279

##### 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:	\$15,631,667	\$5,574,064	\$4,477,834
Total Unrestricted Net Assets:	\$4,530,443	\$2,247,290	\$2,910,903

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$101,452</b>	\$581,468	\$57,450
Per Capita Debt:	<b>\$11</b>	\$99	\$8
General Obligation Debt over EAV:	<b>0.00%</b>	0.29%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$0</b>	\$166,118	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$32	\$0
Revenues During FY 23:	<b>\$0</b>	\$224,863	\$0
Expenditures During FY 23:	<b>\$0</b>	\$275,644	\$0
Per Capita Revenues:	<b>\$0</b>	\$46	\$0
Per Capita Expenses:	<b>\$0</b>	\$55	\$0
Operating Income (loss):	<b>\$0</b>	(\$50,781)	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	220.26%	0.00%
Ending Retained Earnings for FY 23:	<b>\$0</b>	\$164,383	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$32	\$0

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 10000 and 275,000**

#### Local Government Profile

<b>Unit Name:</b>	Jefferson County		
<b>Unit Code:</b>	041/000/00	<b>County:</b>	Jefferson
<b>Fiscal Year End:</b>	11/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$23,459,198		
<b>Equalized Assessed Valuation:</b>	\$641,238,893		
<b>Population:</b>	36,320		
<b>Employees:</b>			
<b>Full Time:</b>	152		
<b>Part Time:</b>	46		
<b>Salaries Paid:</b>	\$9,541,548		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$23,180,730</b>	\$37,024,300	\$25,816,946
Per Capita Beginning Fund Balance:	<b>\$638</b>	\$916	\$828
Revenues During FY 23:	<b>\$32,273,134</b>	\$36,474,300	\$23,265,403
Expenditures During FY 23:	<b>\$27,670,327</b>	\$32,888,641	\$20,116,979
Per Capita Revenues:	<b>\$889</b>	\$852	\$802
Per Capita Expenditures:	<b>\$762</b>	\$784	\$725
Revenues over/under Expenditures:	<b>\$4,602,807</b>	\$3,585,659	\$1,883,323
Ratio of Fund Balance to Expenditures:	<b>101.08%</b>	126.35%	119.42%
Ending Fund Balance for FY 23:	<b>\$27,969,465</b>	\$40,148,368	\$26,836,900
Per Capita Ending Fund Balance:	<b>\$770</b>	\$978	\$848

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$328,280	\$0
Total Unreserved Funds:	<b>\$0</b>	\$618,982	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$29,290,920</b>	\$24,673,211	\$16,323,887
Total Unrestricted Net Assets:	<b>\$69,478</b>	\$12,756,377	\$9,460,623

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$8,504,869</b>	\$11,340,621	\$1,408,759
Per Capita Debt:	<b>\$234</b>	\$161	\$20
General Obligation Debt over EAV:	<b>0.00%</b>	0.12%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$0</b>	\$2,954,233	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$36	\$0
Revenues During FY 23:	<b>\$0</b>	\$2,001,903	\$0
Expenditures During FY 23:	<b>\$0</b>	\$2,112,616	\$0
Per Capita Revenues:	<b>\$0</b>	\$50	\$0
Per Capita Expenses:	<b>\$0</b>	\$49	\$0
Operating Income (loss):	<b>\$0</b>	(\$110,713)	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	444.54%	0.00%
Ending Retained Earnings for FY 23:	<b>\$0</b>	\$3,732,889	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$43	\$0

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 10000 and 275,000**

#### Local Government Profile

<b>Unit Name:</b>	Jersey County		
<b>Unit Code:</b>	042/000/00	<b>County:</b>	Jersey
<b>Fiscal Year End:</b>	11/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$17,028,075		
<b>Equalized Assessed Valuation:</b>	\$460,966,199		
<b>Population:</b>	21,246		
<b>Employees:</b>			
<b>Full Time:</b>	102		
<b>Part Time:</b>	27		
<b>Salaries Paid:</b>	\$5,306,671		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$20,528,187</b>	\$37,024,300	\$25,816,946
Per Capita Beginning Fund Balance:	<b>\$966</b>	\$916	\$828
Revenues During FY 23:	<b>\$15,258,870</b>	\$36,474,300	\$23,265,403
Expenditures During FY 23:	<b>\$14,159,063</b>	\$32,888,641	\$20,116,979
Per Capita Revenues:	<b>\$718</b>	\$852	\$802
Per Capita Expenditures:	<b>\$666</b>	\$784	\$725
Revenues over/under Expenditures:	<b>\$1,099,807</b>	\$3,585,659	\$1,883,323
Ratio of Fund Balance to Expenditures:	<b>153.08%</b>	126.35%	119.42%
Ending Fund Balance for FY 23:	<b>\$21,674,494</b>	\$40,148,368	\$26,836,900
Per Capita Ending Fund Balance:	<b>\$1,020</b>	\$978	\$848

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$328,280	\$0
Total Unreserved Funds:	<b>\$0</b>	\$618,982	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$6,982,756</b>	\$24,673,211	\$16,323,887
Total Unrestricted Net Assets:	<b>\$16,484,324</b>	\$12,756,377	\$9,460,623

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$4,040,000</b>	\$11,340,621	\$1,408,759
Per Capita Debt:	<b>\$190</b>	\$161	\$20
General Obligation Debt over EAV:	<b>0.88%</b>	0.12%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$0</b>	\$2,954,233	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$36	\$0
Revenues During FY 23:	<b>\$0</b>	\$2,001,903	\$0
Expenditures During FY 23:	<b>\$0</b>	\$2,112,616	\$0
Per Capita Revenues:	<b>\$0</b>	\$50	\$0
Per Capita Expenses:	<b>\$0</b>	\$49	\$0
Operating Income (loss):	<b>\$0</b>	(\$110,713)	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	444.54%	0.00%
Ending Retained Earnings for FY 23:	<b>\$0</b>	\$3,732,889	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$43	\$0

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 10000 and 275,000**

#### Local Government Profile

<b>Unit Name:</b>	Jo Daviess County		
<b>Unit Code:</b>	043/000/00	<b>County:</b>	Jo Daviess
<b>Fiscal Year End:</b>	11/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$34,448,330		
<b>Equalized Assessed Valuation:</b>	\$866,399,781		
<b>Population:</b>	21,758		
<b>Employees:</b>			
<b>Full Time:</b>	108		
<b>Part Time:</b>	13		
<b>Salaries Paid:</b>	\$7,665,274		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$27,082,384</b>	\$37,024,300	\$25,816,946
Per Capita Beginning Fund Balance:	<b>\$1,245</b>	\$916	\$828
Revenues During FY 23:	<b>\$23,265,403</b>	\$36,474,300	\$23,265,403
Expenditures During FY 23:	<b>\$18,924,347</b>	\$32,888,641	\$20,116,979
Per Capita Revenues:	<b>\$1,069</b>	\$852	\$802
Per Capita Expenditures:	<b>\$870</b>	\$784	\$725
Revenues over/under Expenditures:	<b>\$4,341,056</b>	\$3,585,659	\$1,883,323
Ratio of Fund Balance to Expenditures:	<b>193.58%</b>	126.35%	119.42%
Ending Fund Balance for FY 23:	<b>\$36,633,158</b>	\$40,148,368	\$26,836,900
Per Capita Ending Fund Balance:	<b>\$1,684</b>	\$978	\$848

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$328,280	\$0
Total Unreserved Funds:	<b>\$0</b>	\$618,982	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$30,277,115</b>	\$24,673,211	\$16,323,887
Total Unrestricted Net Assets:	<b>\$8,634,316</b>	\$12,756,377	\$9,460,623

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$9,304,461</b>	\$11,340,621	\$1,408,759
Per Capita Debt:	<b>\$428</b>	\$161	\$20
General Obligation Debt over EAV:	<b>0.00%</b>	0.12%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$0</b>	\$2,954,233	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$36	\$0
Revenues During FY 23:	<b>\$0</b>	\$2,001,903	\$0
Expenditures During FY 23:	<b>\$0</b>	\$2,112,616	\$0
Per Capita Revenues:	<b>\$0</b>	\$50	\$0
Per Capita Expenses:	<b>\$0</b>	\$49	\$0
Operating Income (loss):	<b>\$0</b>	(\$110,713)	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	444.54%	0.00%
Ending Retained Earnings for FY 23:	<b>\$0</b>	\$3,732,889	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$43	\$0

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Greater Than 275,000**

#### Local Government Profile

<b>Unit Name:</b>	Kane County		
<b>Unit Code:</b>	045/000/00	<b>County:</b>	Kane
<b>Fiscal Year End:</b>	11/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,956,986,301		
<b>Equalized Assessed Valuation:</b>	\$17,821,477,181		
<b>Population:</b>	514,982		
<b>Employees:</b>			
<b>Full Time:</b>	1,249		
<b>Part Time:</b>	1,349		
<b>Salaries Paid:</b>	\$89,331,966		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$302,362,204</b>	\$308,732,319	\$327,144,416
Per Capita Beginning Fund Balance:	<b>\$587</b>	\$548	\$561
Revenues During FY 23:	<b>\$238,841,032</b>	\$364,773,776	\$370,391,050
Expenditures During FY 23:	<b>\$233,719,667</b>	\$311,616,738	\$328,330,664
Per Capita Revenues:	<b>\$464</b>	\$641	\$661
Per Capita Expenditures:	<b>\$454</b>	\$547	\$566
Revenues over/under Expenditures:	<b>\$5,121,365</b>	\$53,157,040	\$64,645,491
Ratio of Fund Balance to Expenditures:	<b>124.64%</b>	110.79%	108.76%
Ending Fund Balance for FY 23:	<b>\$291,309,373</b>	\$343,789,026	\$352,846,136
Per Capita Ending Fund Balance:	<b>\$566</b>	\$607	\$595

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$143,573,467</b>	\$190,095,019	\$174,525,049
Total Unrestricted Net Assets:	<b>\$199,940,619</b>	\$136,621,261	\$165,907,398

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$255,256,402</b>	\$268,383,531	\$224,084,156
Per Capita Debt:	<b>\$496</b>	\$417	\$429
General Obligation Debt over EAV:	<b>0.53%</b>	0.37%	0.15%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$7,957,470</b>	\$82,914,416	\$29,954,385
Per Capita Beginning Retained Earnings	<b>\$15</b>	\$128	\$69
Revenues During FY 23:	<b>\$337,390</b>	\$20,774,104	\$17,515,882
Expenditures During FY 23:	<b>\$187,454</b>	\$19,693,251	\$19,281,108
Per Capita Revenues:	<b>\$1</b>	\$39	\$45
Per Capita Expenses:	<b>\$0</b>	\$39	\$46
Operating Income (loss):	<b>\$149,936</b>	\$1,080,853	\$526,680
Ratio of Retained Earnings to Expenses:	<b>4,370.16%</b>	950.00%	342.77%
Ending Retained Earnings for FY 23:	<b>\$8,192,042</b>	\$84,148,780	\$30,523,383
Per Capita Ending Retained Earnings:	<b>\$16</b>	\$128	\$71

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 10000 and 275,000**

#### Local Government Profile

<b>Unit Name:</b>	Kankakee County		
<b>Unit Code:</b>	046/000/00	<b>County:</b>	Kankakee
<b>Fiscal Year End:</b>	11/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$321,761,308		
<b>Equalized Assessed Valuation:</b>	\$2,869,192,333		
<b>Population:</b>	105,940		
<b>Employees:</b>			
	<b>Full Time:</b>	551	
	<b>Part Time:</b>	70	
	<b>Salaries Paid:</b>	\$34,448,908	

Blended Component Units
Number Submitted = 1
Public Building Commission

#### Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$45,610,632</b>	\$37,024,300	\$25,816,946
Per Capita Beginning Fund Balance:	<b>\$431</b>	\$916	\$828
Revenues During FY 23:	<b>\$80,412,303</b>	\$36,474,300	\$23,265,403
Expenditures During FY 23:	<b>\$78,522,121</b>	\$32,888,641	\$20,116,979
Per Capita Revenues:	<b>\$759</b>	\$852	\$802
Per Capita Expenditures:	<b>\$741</b>	\$784	\$725
Revenues over/under Expenditures:	<b>\$1,890,182</b>	\$3,585,659	\$1,883,323
Ratio of Fund Balance to Expenditures:	<b>60.42%</b>	126.35%	119.42%
Ending Fund Balance for FY 23:	<b>\$47,444,977</b>	\$40,148,368	\$26,836,900
Per Capita Ending Fund Balance:	<b>\$448</b>	\$978	\$848
<b><u>Equity</u></b>	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$0</b>	\$328,280	\$0
Total Unreserved Funds:	<b>\$0</b>	\$618,982	\$0
<b><u>Net Assets</u></b>	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$36,140,166</b>	\$24,673,211	\$16,323,887
Total Unrestricted Net Assets:	<b>(\$18,102,706)</b>	\$12,756,377	\$9,460,623

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$15,978,095</b>	\$11,340,621	\$1,408,759
Per Capita Debt:	<b>\$151</b>	\$161	\$20
General Obligation Debt over EAV:	<b>0.12%</b>	0.12%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$12,415,686</b>	\$2,954,233	\$0
Per Capita Beginning Retained Earnings	<b>\$117</b>	\$36	\$0
Revenues During FY 23:	<b>\$6,725,314</b>	\$2,001,903	\$0
Expenditures During FY 23:	<b>\$7,151,359</b>	\$2,112,616	\$0
Per Capita Revenues:	<b>\$63</b>	\$50	\$0
Per Capita Expenses:	<b>\$68</b>	\$49	\$0
Operating Income (loss):	<b>(\$426,045)</b>	(\$110,713)	\$0
Ratio of Retained Earnings to Expenses:	<b>165.64%</b>	444.54%	0.00%
Ending Retained Earnings for FY 23:	<b>\$11,845,807</b>	\$3,732,889	\$0
Per Capita Ending Retained Earnings:	<b>\$112</b>	\$43	\$0

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 10000 and 275,000**

#### Local Government Profile

<b>Unit Name:</b>	Kendall County		
<b>Unit Code:</b>	047/000/00	<b>County:</b>	Kendall
<b>Fiscal Year End:</b>	11/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$146,900,118		
<b>Equalized Assessed Valuation:</b>	\$4,125,581,150		
<b>Population:</b>	128,990		
<b>Employees:</b>			
<b>Full Time:</b>	342		
<b>Part Time:</b>	119		
<b>Salaries Paid:</b>	\$24,331,352		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$94,079,956</b>	\$37,024,300	\$25,816,946
Per Capita Beginning Fund Balance:	<b>\$729</b>	\$916	\$828
Revenues During FY 23:	<b>\$82,618,779</b>	\$36,474,300	\$23,265,403
Expenditures During FY 23:	<b>\$76,866,632</b>	\$32,888,641	\$20,116,979
Per Capita Revenues:	<b>\$641</b>	\$852	\$802
Per Capita Expenditures:	<b>\$596</b>	\$784	\$725
Revenues over/under Expenditures:	<b>\$5,752,147</b>	\$3,585,659	\$1,883,323
Ratio of Fund Balance to Expenditures:	<b>119.42%</b>	126.35%	119.42%
Ending Fund Balance for FY 23:	<b>\$91,793,023</b>	\$40,148,368	\$26,836,900
Per Capita Ending Fund Balance:	<b>\$712</b>	\$978	\$848

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$328,280	\$0
Total Unreserved Funds:	<b>\$0</b>	\$618,982	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$68,362,709</b>	\$24,673,211	\$16,323,887
Total Unrestricted Net Assets:	<b>\$30,577,421</b>	\$12,756,377	\$9,460,623

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$14,815,000</b>	\$11,340,621	\$1,408,759
Per Capita Debt:	<b>\$115</b>	\$161	\$20
General Obligation Debt over EAV:	<b>0.36%</b>	0.12%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$0</b>	\$2,954,233	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$36	\$0
Revenues During FY 23:	<b>\$0</b>	\$2,001,903	\$0
Expenditures During FY 23:	<b>\$0</b>	\$2,112,616	\$0
Per Capita Revenues:	<b>\$0</b>	\$50	\$0
Per Capita Expenses:	<b>\$0</b>	\$49	\$0
Operating Income (loss):	<b>\$0</b>	(\$110,713)	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	444.54%	0.00%
Ending Retained Earnings for FY 23:	<b>\$0</b>	\$3,732,889	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$43	\$0

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 10000 and 275,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Knox County</b>
<b>Unit Code:</b>	048/000/00
<b>County:</b>	Knox
<b>Fiscal Year End:</b>	11/30/2023
<b>Accounting Method:</b>	Modified Accrual
<b>Appropriation or Budget:</b>	\$80,875,954
<b>Equalized Assessed Valuation:</b>	\$988,670,512
<b>Population:</b>	48,411
<b>Employees:</b>	
<b>Full Time:</b>	324
<b>Part Time:</b>	94
<b>Salaries Paid:</b>	\$18,871,720

Blended Component Units
Number Submitted = 1  911

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$37,586,427</b>	\$37,024,300	\$25,816,946
Per Capita Beginning Fund Balance:	<b>\$776</b>	\$916	\$828
Revenues During FY 23:	<b>\$40,284,440</b>	\$36,474,300	\$23,265,403
Expenditures During FY 23:	<b>\$35,814,397</b>	\$32,888,641	\$20,116,979
Per Capita Revenues:	<b>\$832</b>	\$852	\$802
Per Capita Expenditures:	<b>\$740</b>	\$784	\$725
Revenues over/under Expenditures:	<b>\$4,470,043</b>	\$3,585,659	\$1,883,323
Ratio of Fund Balance to Expenditures:	<b>112.73%</b>	126.35%	119.42%
Ending Fund Balance for FY 23:	<b>\$40,374,779</b>	\$40,148,368	\$26,836,900
Per Capita Ending Fund Balance:	<b>\$834</b>	\$978	\$848

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$328,280	\$0
Total Unreserved Funds:	<b>\$0</b>	\$618,982	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$39,290,048</b>	\$24,673,211	\$16,323,887
Total Unrestricted Net Assets:	<b>\$8,678,651</b>	\$12,756,377	\$9,460,623

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$14,893,366</b>	\$11,340,621	\$1,408,759
Per Capita Debt:	<b>\$308</b>	\$161	\$20
General Obligation Debt over EAV:	<b>1.14%</b>	0.12%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$10,695,118</b>	\$2,954,233	\$0
Per Capita Beginning Retained Earnings	<b>\$221</b>	\$36	\$0
Revenues During FY 23:	<b>\$14,087,334</b>	\$2,001,903	\$0
Expenditures During FY 23:	<b>\$11,712,442</b>	\$2,112,616	\$0
Per Capita Revenues:	<b>\$291</b>	\$50	\$0
Per Capita Expenses:	<b>\$242</b>	\$49	\$0
Operating Income (loss):	<b>\$2,374,892</b>	(\$110,713)	\$0
Ratio of Retained Earnings to Expenses:	<b>110.10%</b>	444.54%	0.00%
Ending Retained Earnings for FY 23:	<b>\$12,895,196</b>	\$3,732,889	\$0
Per Capita Ending Retained Earnings:	<b>\$266</b>	\$43	\$0

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Greater Than 275,000**

#### Local Government Profile

<b>Unit Name:</b>	Lake County		
<b>Unit Code:</b>	049/000/00	<b>County:</b>	Lake
<b>Fiscal Year End:</b>	11/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$674,227,461		
<b>Equalized Assessed Valuation:</b>	\$28,793,125,678		
<b>Population:</b>	708,760		
<b>Employees:</b>			
	<b>Full Time:</b>	2,554	
	<b>Part Time:</b>	167	
	<b>Salaries Paid:</b>	\$184,544,977	

Blended Component Units
Number Submitted = 1
ETSB

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$493,350,888</b>	\$308,732,319	\$327,144,416
Per Capita Beginning Fund Balance:	<b>\$696</b>	\$548	\$561
Revenues During FY 23:	<b>\$515,795,083</b>	\$364,773,776	\$370,391,050
Expenditures During FY 23:	<b>\$436,038,453</b>	\$311,616,738	\$328,330,664
Per Capita Revenues:	<b>\$728</b>	\$641	\$661
Per Capita Expenditures:	<b>\$615</b>	\$547	\$566
Revenues over/under Expenditures:	<b>\$79,756,630</b>	\$53,157,040	\$64,645,491
Ratio of Fund Balance to Expenditures:	<b>128.68%</b>	110.79%	108.76%
Ending Fund Balance for FY 23:	<b>\$561,074,157</b>	\$343,789,026	\$352,846,136
Per Capita Ending Fund Balance:	<b>\$792</b>	\$607	\$595

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$336,838,808</b>	\$190,095,019	\$174,525,049
Total Unrestricted Net Assets:	<b>\$195,238,144</b>	\$136,621,261	\$165,907,398

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$192,911,910</b>	\$268,383,531	\$224,084,156
Per Capita Debt:	<b>\$272</b>	\$417	\$429
General Obligation Debt over EAV:	<b>0.00%</b>	0.37%	0.15%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$321,572,663</b>	\$82,914,416	\$29,954,385
Per Capita Beginning Retained Earnings	<b>\$454</b>	\$128	\$69
Revenues During FY 23:	<b>\$57,662,529</b>	\$20,774,104	\$17,515,882
Expenditures During FY 23:	<b>\$50,563,436</b>	\$19,693,251	\$19,281,108
Per Capita Revenues:	<b>\$81</b>	\$39	\$45
Per Capita Expenses:	<b>\$71</b>	\$39	\$46
Operating Income (loss):	<b>\$7,099,093</b>	\$1,080,853	\$526,680
Ratio of Retained Earnings to Expenses:	<b>650.02%</b>	950.00%	342.77%
Ending Retained Earnings for FY 23:	<b>\$328,671,756</b>	\$84,148,780	\$30,523,383
Per Capita Ending Retained Earnings:	<b>\$464</b>	\$128	\$71

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 10000 and 275,000**

#### Local Government Profile

<b>Unit Name:</b>	Lasalle County		
<b>Unit Code:</b>	050/000/00	<b>County:</b>	Lasalle
<b>Fiscal Year End:</b>	11/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$123,231,800		
<b>Equalized Assessed Valuation:</b>	\$3,141,923,741		
<b>Population:</b>	18,700		
<b>Employees:</b>			
<b>Full Time:</b>	492		
<b>Part Time:</b>	49		
<b>Salaries Paid:</b>	\$29,909,670		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$66,557,465</b>	\$37,024,300	\$25,816,946
Per Capita Beginning Fund Balance:	<b>\$3,559</b>	\$916	\$828
Revenues During FY 23:	<b>\$76,712,256</b>	\$36,474,300	\$23,265,403
Expenditures During FY 23:	<b>\$70,213,707</b>	\$32,888,641	\$20,116,979
Per Capita Revenues:	<b>\$4,102</b>	\$852	\$802
Per Capita Expenditures:	<b>\$3,755</b>	\$784	\$725
Revenues over/under Expenditures:	<b>\$6,498,549</b>	\$3,585,659	\$1,883,323
Ratio of Fund Balance to Expenditures:	<b>129.76%</b>	126.35%	119.42%
Ending Fund Balance for FY 23:	<b>\$91,106,432</b>	\$40,148,368	\$26,836,900
Per Capita Ending Fund Balance:	<b>\$4,872</b>	\$978	\$848

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$328,280	\$0
Total Unreserved Funds:	<b>\$0</b>	\$618,982	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$66,377,680</b>	\$24,673,211	\$16,323,887
Total Unrestricted Net Assets:	<b>(\$71,843,446)</b>	\$12,756,377	\$9,460,623

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$43,200</b>	\$11,340,621	\$1,408,759
Per Capita Debt:	<b>\$2</b>	\$161	\$20
General Obligation Debt over EAV:	<b>0.00%</b>	0.12%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$1,755,015</b>	\$2,954,233	\$0
Per Capita Beginning Retained Earnings	<b>\$94</b>	\$36	\$0
Revenues During FY 23:	<b>\$7,763,705</b>	\$2,001,903	\$0
Expenditures During FY 23:	<b>\$6,631,534</b>	\$2,112,616	\$0
Per Capita Revenues:	<b>\$415</b>	\$50	\$0
Per Capita Expenses:	<b>\$355</b>	\$49	\$0
Operating Income (loss):	<b>\$1,132,171</b>	(\$110,713)	\$0
Ratio of Retained Earnings to Expenses:	<b>48.37%</b>	444.54%	0.00%
Ending Retained Earnings for FY 23:	<b>\$3,207,873</b>	\$3,732,889	\$0
Per Capita Ending Retained Earnings:	<b>\$172</b>	\$43	\$0

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 10000 and 275,000**

#### Local Government Profile

<b>Unit Name:</b>	Lawrence County		
<b>Unit Code:</b>	051/000/00	<b>County:</b>	Lawrence
<b>Fiscal Year End:</b>	11/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$8,785,428		
<b>Equalized Assessed Valuation:</b>	\$197,172,384		
<b>Population:</b>	15,280		
<b>Employees:</b>			
<b>Full Time:</b>		67	
<b>Part Time:</b>		24	
<b>Salaries Paid:</b>		\$3,642,115	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$11,673,584</b>	\$37,024,300	\$25,816,946
Per Capita Beginning Fund Balance:	<b>\$764</b>	\$916	\$828
Revenues During FY 23:	<b>\$10,882,422</b>	\$36,474,300	\$23,265,403
Expenditures During FY 23:	<b>\$10,980,240</b>	\$32,888,641	\$20,116,979
Per Capita Revenues:	<b>\$712</b>	\$852	\$802
Per Capita Expenditures:	<b>\$719</b>	\$784	\$725
Revenues over/under Expenditures:	<b>(\$97,818)</b>	\$3,585,659	\$1,883,323
Ratio of Fund Balance to Expenditures:	<b>105.42%</b>	126.35%	119.42%
Ending Fund Balance for FY 23:	<b>\$11,575,768</b>	\$40,148,368	\$26,836,900
Per Capita Ending Fund Balance:	<b>\$758</b>	\$978	\$848

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$328,280	\$0
Total Unreserved Funds:	<b>\$0</b>	\$618,982	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$7,286,146</b>	\$24,673,211	\$16,323,887
Total Unrestricted Net Assets:	<b>\$4,419,707</b>	\$12,756,377	\$9,460,623

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$130,085</b>	\$11,340,621	\$1,408,759
Per Capita Debt:	<b>\$9</b>	\$161	\$20
General Obligation Debt over EAV:	<b>0.00%</b>	0.12%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$2,035,735</b>	\$2,954,233	\$0
Per Capita Beginning Retained Earnings	<b>\$133</b>	\$36	\$0
Revenues During FY 23:	<b>\$555,094</b>	\$2,001,903	\$0
Expenditures During FY 23:	<b>\$230,069</b>	\$2,112,616	\$0
Per Capita Revenues:	<b>\$36</b>	\$50	\$0
Per Capita Expenses:	<b>\$15</b>	\$49	\$0
Operating Income (loss):	<b>\$325,025</b>	(\$110,713)	\$0
Ratio of Retained Earnings to Expenses:	<b>1,026.11%</b>	444.54%	0.00%
Ending Retained Earnings for FY 23:	<b>\$2,360,759</b>	\$3,732,889	\$0
Per Capita Ending Retained Earnings:	<b>\$154</b>	\$43	\$0

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 10000 and 275,000**

#### Local Government Profile

<b>Unit Name:</b>	Lee County		
<b>Unit Code:</b>	052/000/00	<b>County:</b>	Lee
<b>Fiscal Year End:</b>	11/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$41,152,329		
<b>Equalized Assessed Valuation:</b>	\$964,223,859		
<b>Population:</b>	33,848		
<b>Employees:</b>			
<b>Full Time:</b>	180		
<b>Part Time:</b>	44		
<b>Salaries Paid:</b>	\$10,362,129		

#### Blended Component Units

<div style="border: 1px solid black; width: 100%; height: 100%;"></div>
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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$33,212,609	\$37,024,300	\$25,816,946
Per Capita Beginning Fund Balance:	\$981	\$916	\$828
Revenues During FY 23:	\$32,101,824	\$36,474,300	\$23,265,403
Expenditures During FY 23:	\$31,001,883	\$32,888,641	\$20,116,979
Per Capita Revenues:	\$948	\$852	\$802
Per Capita Expenditures:	\$916	\$784	\$725
Revenues over/under Expenditures:	\$1,099,941	\$3,585,659	\$1,883,323
Ratio of Fund Balance to Expenditures:	100.89%	126.35%	119.42%
Ending Fund Balance for FY 23:	\$31,277,081	\$40,148,368	\$26,836,900
Per Capita Ending Fund Balance:	\$924	\$978	\$848

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$328,280	\$0
Total Unreserved Funds:	\$0	\$618,982	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$16,393,555	\$24,673,211	\$16,323,887
Total Unrestricted Net Assets:	\$12,588,342	\$12,756,377	\$9,460,623

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$10,553,309</b>	\$11,340,621	\$1,408,759
Per Capita Debt:	<b>\$312</b>	\$161	\$20
General Obligation Debt over EAV:	<b>1.09%</b>	0.12%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$0</b>	\$2,954,233	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$36	\$0
Revenues During FY 23:	<b>\$0</b>	\$2,001,903	\$0
Expenditures During FY 23:	<b>\$0</b>	\$2,112,616	\$0
Per Capita Revenues:	<b>\$0</b>	\$50	\$0
Per Capita Expenses:	<b>\$0</b>	\$49	\$0
Operating Income (loss):	<b>\$0</b>	(\$110,713)	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	444.54%	0.00%
Ending Retained Earnings for FY 23:	<b>\$0</b>	\$3,732,889	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$43	\$0

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 10000 and 275,000**

#### Local Government Profile

<b>Unit Name:</b>	Livingston County
<b>Unit Code:</b>	053/000/00
<b>County:</b>	Livingston
<b>Fiscal Year End:</b>	11/30/2023
<b>Accounting Method:</b>	Modified Accrual
<b>Appropriation or Budget:</b>	\$46,220,303
<b>Equalized Assessed Valuation:</b>	\$921,244,632
<b>Population:</b>	35,648
<b>Employees:</b>	
<b>Full Time:</b>	175
<b>Part Time:</b>	99
<b>Salaries Paid:</b>	\$11,689,385

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$53,627,554</b>	\$37,024,300	\$25,816,946
Per Capita Beginning Fund Balance:	<b>\$1,504</b>	\$916	\$828
Revenues During FY 23:	<b>\$33,718,455</b>	\$36,474,300	\$23,265,403
Expenditures During FY 23:	<b>\$32,203,010</b>	\$32,888,641	\$20,116,979
Per Capita Revenues:	<b>\$946</b>	\$852	\$802
Per Capita Expenditures:	<b>\$903</b>	\$784	\$725
Revenues over/under Expenditures:	<b>\$1,515,445</b>	\$3,585,659	\$1,883,323
Ratio of Fund Balance to Expenditures:	<b>171.24%</b>	126.35%	119.42%
Ending Fund Balance for FY 23:	<b>\$55,142,999</b>	\$40,148,368	\$26,836,900
Per Capita Ending Fund Balance:	<b>\$1,547</b>	\$978	\$848

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$328,280	\$0
Total Unreserved Funds:	<b>\$0</b>	\$618,982	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$10,591,642</b>	\$24,673,211	\$16,323,887
Total Unrestricted Net Assets:	<b>\$45,183,233</b>	\$12,756,377	\$9,460,623

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$94,612</b>	\$11,340,621	\$1,408,759
Per Capita Debt:	<b>\$3</b>	\$161	\$20
General Obligation Debt over EAV:	<b>0.00%</b>	0.12%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$0</b>	\$2,954,233	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$36	\$0
Revenues During FY 23:	<b>\$0</b>	\$2,001,903	\$0
Expenditures During FY 23:	<b>\$0</b>	\$2,112,616	\$0
Per Capita Revenues:	<b>\$0</b>	\$50	\$0
Per Capita Expenses:	<b>\$0</b>	\$49	\$0
Operating Income (loss):	<b>\$0</b>	(\$110,713)	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	444.54%	0.00%
Ending Retained Earnings for FY 23:	<b>\$0</b>	\$3,732,889	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$43	\$0

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 10000 and 275,000**

#### Local Government Profile

<b>Unit Name:</b>	Logan County		
<b>Unit Code:</b>	054/000/00	<b>County:</b>	Logan
<b>Fiscal Year End:</b>	11/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$35,762,339		
<b>Equalized Assessed Valuation:</b>	\$701,565,962		
<b>Population:</b>	27,590		
<b>Employees:</b>			
<b>Full Time:</b>	129		
<b>Part Time:</b>	37		
<b>Salaries Paid:</b>	\$7,264,442		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$26,124,436	\$37,024,300	\$25,816,946
Per Capita Beginning Fund Balance:	\$947	\$916	\$828
Revenues During FY 23:	\$22,842,872	\$36,474,300	\$23,265,403
Expenditures During FY 23:	\$23,620,564	\$32,888,641	\$20,116,979
Per Capita Revenues:	\$828	\$852	\$802
Per Capita Expenditures:	\$856	\$784	\$725
Revenues over/under Expenditures:	(\$777,692)	\$3,585,659	\$1,883,323
Ratio of Fund Balance to Expenditures:	104.82%	126.35%	119.42%
Ending Fund Balance for FY 23:	\$24,759,897	\$40,148,368	\$26,836,900
Per Capita Ending Fund Balance:	\$897	\$978	\$848

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$328,280	\$0
Total Unreserved Funds:	\$0	\$618,982	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,274,733	\$24,673,211	\$16,323,887
Total Unrestricted Net Assets:	\$16,294,049	\$12,756,377	\$9,460,623

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$10,596,992</b>	\$11,340,621	\$1,408,759
Per Capita Debt:	<b>\$384</b>	\$161	\$20
General Obligation Debt over EAV:	<b>0.00%</b>	0.12%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$0</b>	\$2,954,233	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$36	\$0
Revenues During FY 23:	<b>\$0</b>	\$2,001,903	\$0
Expenditures During FY 23:	<b>\$0</b>	\$2,112,616	\$0
Per Capita Revenues:	<b>\$0</b>	\$50	\$0
Per Capita Expenses:	<b>\$0</b>	\$49	\$0
Operating Income (loss):	<b>\$0</b>	(\$110,713)	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	444.54%	0.00%
Ending Retained Earnings for FY 23:	<b>\$0</b>	\$3,732,889	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$43	\$0

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 10000 and 275,000**

#### Local Government Profile

<b>Unit Name:</b>	Macon County		
<b>Unit Code:</b>	055/000/00	<b>County:</b>	Macon
<b>Fiscal Year End:</b>	11/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$85,380,865		
<b>Equalized Assessed Valuation:</b>	\$1,887,686,796		
<b>Population:</b>	101,870		
<b>Employees:</b>			
<b>Full Time:</b>	456		
<b>Part Time:</b>	166		
<b>Salaries Paid:</b>	\$25,594,187		

Blended Component Units
Number Submitted = 1
Decatur Public Building Commission

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$68,311,882</b>	\$37,024,300	\$25,816,946
Per Capita Beginning Fund Balance:	<b>\$671</b>	\$916	\$828
Revenues During FY 23:	<b>\$67,432,080</b>	\$36,474,300	\$23,265,403
Expenditures During FY 23:	<b>\$57,917,313</b>	\$32,888,641	\$20,116,979
Per Capita Revenues:	<b>\$662</b>	\$852	\$802
Per Capita Expenditures:	<b>\$569</b>	\$784	\$725
Revenues over/under Expenditures:	<b>\$9,514,767</b>	\$3,585,659	\$1,883,323
Ratio of Fund Balance to Expenditures:	<b>134.42%</b>	126.35%	119.42%
Ending Fund Balance for FY 23:	<b>\$77,854,362</b>	\$40,148,368	\$26,836,900
Per Capita Ending Fund Balance:	<b>\$764</b>	\$978	\$848

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$328,280	\$0
Total Unreserved Funds:	<b>\$0</b>	\$618,982	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$48,386,664</b>	\$24,673,211	\$16,323,887
Total Unrestricted Net Assets:	<b>\$29,744,534</b>	\$12,756,377	\$9,460,623

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$477,507</b>	\$11,340,621	\$1,408,759
Per Capita Debt:	<b>\$5</b>	\$161	\$20
General Obligation Debt over EAV:	<b>0.00%</b>	0.12%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$4,147,721</b>	\$2,954,233	\$0
Per Capita Beginning Retained Earnings	<b>\$41</b>	\$36	\$0
Revenues During FY 23:	<b>\$5,320,477</b>	\$2,001,903	\$0
Expenditures During FY 23:	<b>\$5,287,665</b>	\$2,112,616	\$0
Per Capita Revenues:	<b>\$52</b>	\$50	\$0
Per Capita Expenses:	<b>\$52</b>	\$49	\$0
Operating Income (loss):	<b>\$32,812</b>	(\$110,713)	\$0
Ratio of Retained Earnings to Expenses:	<b>78.96%</b>	444.54%	0.00%
Ending Retained Earnings for FY 23:	<b>\$4,175,211</b>	\$3,732,889	\$0
Per Capita Ending Retained Earnings:	<b>\$41</b>	\$43	\$0

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 10000 and 275,000**

#### Local Government Profile

<b>Unit Name:</b>	Macoupin County		
<b>Unit Code:</b>	056/000/00	<b>County:</b>	Macoupin
<b>Fiscal Year End:</b>	8/31/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$48,671,637		
<b>Equalized Assessed Valuation:</b>	\$740,662,823		
<b>Population:</b>	44,018		
<b>Employees:</b>			
<b>Full Time:</b>	228		
<b>Part Time:</b>	19		
<b>Salaries Paid:</b>	\$13,875,651		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$34,774,008</b>	\$37,024,300	\$25,816,946
Per Capita Beginning Fund Balance:	<b>\$790</b>	\$916	\$828
Revenues During FY 23:	<b>\$16,540,888</b>	\$36,474,300	\$23,265,403
Expenditures During FY 23:	<b>\$19,309,877</b>	\$32,888,641	\$20,116,979
Per Capita Revenues:	<b>\$376</b>	\$852	\$802
Per Capita Expenditures:	<b>\$439</b>	\$784	\$725
Revenues over/under Expenditures:	<b>(\$2,768,989)</b>	\$3,585,659	\$1,883,323
Ratio of Fund Balance to Expenditures:	<b>165.74%</b>	126.35%	119.42%
Ending Fund Balance for FY 23:	<b>\$32,005,019</b>	\$40,148,368	\$26,836,900
Per Capita Ending Fund Balance:	<b>\$727</b>	\$978	\$848

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$328,280	\$0
Total Unreserved Funds:	<b>\$0</b>	\$618,982	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$12,340,686</b>	\$24,673,211	\$16,323,887
Total Unrestricted Net Assets:	<b>\$19,664,333</b>	\$12,756,377	\$9,460,623

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$405,000</b>	\$11,340,621	\$1,408,759
Per Capita Debt:	<b>\$9</b>	\$161	\$20
General Obligation Debt over EAV:	<b>0.00%</b>	0.12%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$0</b>	\$2,954,233	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$36	\$0
Revenues During FY 23:	<b>\$0</b>	\$2,001,903	\$0
Expenditures During FY 23:	<b>\$0</b>	\$2,112,616	\$0
Per Capita Revenues:	<b>\$0</b>	\$50	\$0
Per Capita Expenses:	<b>\$0</b>	\$49	\$0
Operating Income (loss):	<b>\$0</b>	(\$110,713)	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	444.54%	0.00%
Ending Retained Earnings for FY 23:	<b>\$0</b>	\$3,732,889	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$43	\$0

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 10000 and 275,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Madison County</b>
<b>Unit Code:</b>	057/000/00
<b>County:</b>	Madison
<b>Fiscal Year End:</b>	11/30/2023
<b>Accounting Method:</b>	Modified Accrual
<b>Appropriation or Budget:</b>	\$241,886,472
<b>Equalized Assessed Valuation:</b>	\$6,852,920,543
<b>Population:</b>	262,752
<b>Employees:</b>	
<b>Full Time:</b>	798
<b>Part Time:</b>	116
<b>Salaries Paid:</b>	\$54,456,733

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$181,189,036</b>	\$37,024,300	\$25,816,946
Per Capita Beginning Fund Balance:	<b>\$690</b>	\$916	\$828
Revenues During FY 23:	<b>\$152,181,012</b>	\$36,474,300	\$23,265,403
Expenditures During FY 23:	<b>\$131,882,095</b>	\$32,888,641	\$20,116,979
Per Capita Revenues:	<b>\$579</b>	\$852	\$802
Per Capita Expenditures:	<b>\$502</b>	\$784	\$725
Revenues over/under Expenditures:	<b>\$20,298,917</b>	\$3,585,659	\$1,883,323
Ratio of Fund Balance to Expenditures:	<b>149.75%</b>	126.35%	119.42%
Ending Fund Balance for FY 23:	<b>\$197,489,297</b>	\$40,148,368	\$26,836,900
Per Capita Ending Fund Balance:	<b>\$752</b>	\$978	\$848

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$328,280	\$0
Total Unreserved Funds:	<b>\$0</b>	\$618,982	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$144,438,791</b>	\$24,673,211	\$16,323,887
Total Unrestricted Net Assets:	<b>\$68,018,512</b>	\$12,756,377	\$9,460,623

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$1,863,798</b>	\$11,340,621	\$1,408,759
Per Capita Debt:	<b>\$7</b>	\$161	\$20
General Obligation Debt over EAV:	<b>0.00%</b>	0.12%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$28,324,100</b>	\$2,954,233	\$0
Per Capita Beginning Retained Earnings	<b>\$108</b>	\$36	\$0
Revenues During FY 23:	<b>\$3,762,768</b>	\$2,001,903	\$0
Expenditures During FY 23:	<b>\$2,839,306</b>	\$2,112,616	\$0
Per Capita Revenues:	<b>\$14</b>	\$50	\$0
Per Capita Expenses:	<b>\$11</b>	\$49	\$0
Operating Income (loss):	<b>\$923,462</b>	(\$110,713)	\$0
Ratio of Retained Earnings to Expenses:	<b>1,030.10%</b>	444.54%	0.00%
Ending Retained Earnings for FY 23:	<b>\$29,247,562</b>	\$3,732,889	\$0
Per Capita Ending Retained Earnings:	<b>\$111</b>	\$43	\$0

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 10000 and 275,000**

#### Local Government Profile

<b>Unit Name:</b>	Marshall County		
<b>Unit Code:</b>	059/000/00	<b>County:</b>	Marshall
<b>Fiscal Year End:</b>	11/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$10,277,116		
<b>Equalized Assessed Valuation:</b>	\$342,874,904		
<b>Population:</b>	11,740		
<b>Employees:</b>			
<b>Full Time:</b>	44		
<b>Part Time:</b>	40		
<b>Salaries Paid:</b>	\$3,022,897		

#### 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 23:	<b>\$12,156,462</b>	\$37,024,300	\$25,816,946
Per Capita Beginning Fund Balance:	<b>\$1,035</b>	\$916	\$828
Revenues During FY 23:	<b>\$9,917,604</b>	\$36,474,300	\$23,265,403
Expenditures During FY 23:	<b>\$9,304,497</b>	\$32,888,641	\$20,116,979
Per Capita Revenues:	<b>\$845</b>	\$852	\$802
Per Capita Expenditures:	<b>\$793</b>	\$784	\$725
Revenues over/under Expenditures:	<b>\$613,107</b>	\$3,585,659	\$1,883,323
Ratio of Fund Balance to Expenditures:	<b>137.24%</b>	126.35%	119.42%
Ending Fund Balance for FY 23:	<b>\$12,769,569</b>	\$40,148,368	\$26,836,900
Per Capita Ending Fund Balance:	<b>\$1,088</b>	\$978	\$848

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$328,280	\$0
Total Unreserved Funds:	<b>\$0</b>	\$618,982	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$7,060,460</b>	\$24,673,211	\$16,323,887
Total Unrestricted Net Assets:	<b>\$5,617,713</b>	\$12,756,377	\$9,460,623

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$175,593</b>	\$11,340,621	\$1,408,759
Per Capita Debt:	<b>\$15</b>	\$161	\$20
General Obligation Debt over EAV:	<b>0.00%</b>	0.12%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$0</b>	\$2,954,233	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$36	\$0
Revenues During FY 23:	<b>\$0</b>	\$2,001,903	\$0
Expenditures During FY 23:	<b>\$0</b>	\$2,112,616	\$0
Per Capita Revenues:	<b>\$0</b>	\$50	\$0
Per Capita Expenses:	<b>\$0</b>	\$49	\$0
Operating Income (loss):	<b>\$0</b>	(\$110,713)	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	444.54%	0.00%
Ending Retained Earnings for FY 23:	<b>\$0</b>	\$3,732,889	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$43	\$0

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 10000 and 275,000**

#### Local Government Profile

<b>Unit Name:</b>	Mason County		
<b>Unit Code:</b>	060/000/00	<b>County:</b>	Mason
<b>Fiscal Year End:</b>	11/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$15,325,904		
<b>Equalized Assessed Valuation:</b>	\$295,670,327		
<b>Population:</b>	12,523		
<b>Employees:</b>			
<b>Full Time:</b>	63		
<b>Part Time:</b>	51		
<b>Salaries Paid:</b>	\$4,585,819		

#### Blended Component Units

Number Submitted = 1  
Public Building Commission

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$14,819,371	\$37,024,300	\$25,816,946
Per Capita Beginning Fund Balance:	\$1,183	\$916	\$828
Revenues During FY 23:	\$13,293,256	\$36,474,300	\$23,265,403
Expenditures During FY 23:	\$13,473,576	\$32,888,641	\$20,116,979
Per Capita Revenues:	\$1,062	\$852	\$802
Per Capita Expenditures:	\$1,076	\$784	\$725
Revenues over/under Expenditures:	(\$180,320)	\$3,585,659	\$1,883,323
Ratio of Fund Balance to Expenditures:	112.03%	126.35%	119.42%
Ending Fund Balance for FY 23:	\$15,094,763	\$40,148,368	\$26,836,900
Per Capita Ending Fund Balance:	\$1,205	\$978	\$848

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$328,280	\$0
Total Unreserved Funds:	\$0	\$618,982	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,744,703	\$24,673,211	\$16,323,887
Total Unrestricted Net Assets:	\$204,611	\$12,756,377	\$9,460,623

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$209,070</b>	\$11,340,621	\$1,408,759
Per Capita Debt:	<b>\$17</b>	\$161	\$20
General Obligation Debt over EAV:	<b>0.00%</b>	0.12%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$436,999</b>	\$2,954,233	\$0
Per Capita Beginning Retained Earnings	<b>\$35</b>	\$36	\$0
Revenues During FY 23:	<b>\$385,015</b>	\$2,001,903	\$0
Expenditures During FY 23:	<b>\$413,176</b>	\$2,112,616	\$0
Per Capita Revenues:	<b>\$31</b>	\$50	\$0
Per Capita Expenses:	<b>\$33</b>	\$49	\$0
Operating Income (loss):	<b>(\$28,161)</b>	(\$110,713)	\$0
Ratio of Retained Earnings to Expenses:	<b>98.95%</b>	444.54%	0.00%
Ending Retained Earnings for FY 23:	<b>\$408,838</b>	\$3,732,889	\$0
Per Capita Ending Retained Earnings:	<b>\$33</b>	\$43	\$0

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 10000 and 275,000**

#### Local Government Profile

<b>Unit Name:</b>	Massac County		
<b>Unit Code:</b>	061/000/00	<b>County:</b>	Massac
<b>Fiscal Year End:</b>	12/31/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$14,077,127		
<b>Equalized Assessed Valuation:</b>	\$183,242,284		
<b>Population:</b>	13,661		
<b>Employees:</b>			
<b>Full Time:</b>	68		
<b>Part Time:</b>	13		
<b>Salaries Paid:</b>	\$3,876,560		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$16,660,831	\$37,024,300	\$25,816,946
Per Capita Beginning Fund Balance:	\$1,220	\$916	\$828
Revenues During FY 23:	\$14,374,727	\$36,474,300	\$23,265,403
Expenditures During FY 23:	\$12,305,672	\$32,888,641	\$20,116,979
Per Capita Revenues:	\$1,052	\$852	\$802
Per Capita Expenditures:	\$901	\$784	\$725
Revenues over/under Expenditures:	\$2,069,055	\$3,585,659	\$1,883,323
Ratio of Fund Balance to Expenditures:	153.72%	126.35%	119.42%
Ending Fund Balance for FY 23:	\$18,915,766	\$40,148,368	\$26,836,900
Per Capita Ending Fund Balance:	\$1,385	\$978	\$848

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$328,280	\$0
Total Unreserved Funds:	\$0	\$618,982	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$13,926,418	\$24,673,211	\$16,323,887
Total Unrestricted Net Assets:	\$4,989,348	\$12,756,377	\$9,460,623

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$1,230,000</b>	\$11,340,621	\$1,408,759
Per Capita Debt:	<b>\$90</b>	\$161	\$20
General Obligation Debt over EAV:	<b>0.67%</b>	0.12%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$0</b>	\$2,954,233	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$36	\$0
Revenues During FY 23:	<b>\$0</b>	\$2,001,903	\$0
Expenditures During FY 23:	<b>\$0</b>	\$2,112,616	\$0
Per Capita Revenues:	<b>\$0</b>	\$50	\$0
Per Capita Expenses:	<b>\$0</b>	\$49	\$0
Operating Income (loss):	<b>\$0</b>	(\$110,713)	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	444.54%	0.00%
Ending Retained Earnings for FY 23:	<b>\$0</b>	\$3,732,889	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$43	\$0

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Greater Than 275,000**

#### Local Government Profile

<b>Unit Name:</b>	Mc Henry County		
<b>Unit Code:</b>	063/000/00	<b>County:</b>	Mchenry
<b>Fiscal Year End:</b>	11/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$354,498,318		
<b>Equalized Assessed Valuation:</b>	\$10,329,662,405		
<b>Population:</b>	312,800		
<b>Employees:</b>			
<b>Full Time:</b>	1,060		
<b>Part Time:</b>	196		
<b>Salaries Paid:</b>	\$92,767,177		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$156,097,027</b>	\$308,732,319	\$327,144,416
Per Capita Beginning Fund Balance:	<b>\$499</b>	\$548	\$561
Revenues During FY 23:	<b>\$189,747,330</b>	\$364,773,776	\$370,391,050
Expenditures During FY 23:	<b>\$171,711,770</b>	\$311,616,738	\$328,330,664
Per Capita Revenues:	<b>\$607</b>	\$641	\$661
Per Capita Expenditures:	<b>\$549</b>	\$547	\$566
Revenues over/under Expenditures:	<b>\$18,035,560</b>	\$53,157,040	\$64,645,491
Ratio of Fund Balance to Expenditures:	<b>100.08%</b>	110.79%	108.76%
Ending Fund Balance for FY 23:	<b>\$171,843,037</b>	\$343,789,026	\$352,846,136
Per Capita Ending Fund Balance:	<b>\$549</b>	\$607	\$595

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$111,892,558</b>	\$190,095,019	\$174,525,049
Total Unrestricted Net Assets:	<b>\$27,655,622</b>	\$136,621,261	\$165,907,398

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$0</b>	\$268,383,531	\$224,084,156
Per Capita Debt:	<b>\$0</b>	\$417	\$429
General Obligation Debt over EAV:	<b>0.00%</b>	0.37%	0.15%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$51,951,300</b>	\$82,914,416	\$29,954,385
Per Capita Beginning Retained Earnings	<b>\$166</b>	\$128	\$69
Revenues During FY 23:	<b>\$19,624,056</b>	\$20,774,104	\$17,515,882
Expenditures During FY 23:	<b>\$18,720,633</b>	\$19,693,251	\$19,281,108
Per Capita Revenues:	<b>\$63</b>	\$39	\$45
Per Capita Expenses:	<b>\$60</b>	\$39	\$46
Operating Income (loss):	<b>\$903,423</b>	\$1,080,853	\$526,680
Ratio of Retained Earnings to Expenses:	<b>282.33%</b>	950.00%	342.77%
Ending Retained Earnings for FY 23:	<b>\$52,854,723</b>	\$84,148,780	\$30,523,383
Per Capita Ending Retained Earnings:	<b>\$169</b>	\$128	\$71

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 10000 and 275,000**

#### Local Government Profile

<b>Unit Name:</b>	Mc Lean County		
<b>Unit Code:</b>	064/000/00	<b>County:</b>	McLean
<b>Fiscal Year End:</b>	12/31/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$129,880,726		
<b>Equalized Assessed Valuation:</b>	\$4,906,262,997		
<b>Population:</b>	171,230		
<b>Employees:</b>			
<b>Full Time:</b>	705		
<b>Part Time:</b>	110		
<b>Salaries Paid:</b>	\$40,095,397		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$95,545,677</b>	\$37,024,300	\$25,816,946
Per Capita Beginning Fund Balance:	<b>\$558</b>	\$916	\$828
Revenues During FY 23:	<b>\$112,924,903</b>	\$36,474,300	\$23,265,403
Expenditures During FY 23:	<b>\$105,074,941</b>	\$32,888,641	\$20,116,979
Per Capita Revenues:	<b>\$659</b>	\$852	\$802
Per Capita Expenditures:	<b>\$614</b>	\$784	\$725
Revenues over/under Expenditures:	<b>\$7,849,962</b>	\$3,585,659	\$1,883,323
Ratio of Fund Balance to Expenditures:	<b>98.42%</b>	126.35%	119.42%
Ending Fund Balance for FY 23:	<b>\$103,419,128</b>	\$40,148,368	\$26,836,900
Per Capita Ending Fund Balance:	<b>\$604</b>	\$978	\$848

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$328,280	\$0
Total Unreserved Funds:	<b>\$0</b>	\$618,982	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$48,990,209</b>	\$24,673,211	\$16,323,887
Total Unrestricted Net Assets:	<b>\$39,570,332</b>	\$12,756,377	\$9,460,623

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$43,769,570</b>	\$11,340,621	\$1,408,759
Per Capita Debt:	<b>\$256</b>	\$161	\$20
General Obligation Debt over EAV:	<b>0.00%</b>	0.12%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$1,373,447</b>	\$2,954,233	\$0
Per Capita Beginning Retained Earnings	<b>\$8</b>	\$36	\$0
Revenues During FY 23:	<b>\$11,096,528</b>	\$2,001,903	\$0
Expenditures During FY 23:	<b>\$11,262,788</b>	\$2,112,616	\$0
Per Capita Revenues:	<b>\$65</b>	\$50	\$0
Per Capita Expenses:	<b>\$66</b>	\$49	\$0
Operating Income (loss):	<b>(\$166,260)</b>	(\$110,713)	\$0
Ratio of Retained Earnings to Expenses:	<b>10.51%</b>	444.54%	0.00%
Ending Retained Earnings for FY 23:	<b>\$1,183,698</b>	\$3,732,889	\$0
Per Capita Ending Retained Earnings:	<b>\$7</b>	\$43	\$0

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 10000 and 275,000**

#### Local Government Profile

<b>Unit Name:</b>	Mercer County		
<b>Unit Code:</b>	066/000/00	<b>County:</b>	Mercer
<b>Fiscal Year End:</b>	11/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$13,148,195		
<b>Equalized Assessed Valuation:</b>	\$379,392,200		
<b>Population:</b>	15,487		
<b>Employees:</b>			
	<b>Full Time:</b>	84	
	<b>Part Time:</b>	65	
	<b>Salaries Paid:</b>	\$4,361,216	

Blended Component Units
Number Submitted = 1
Mercer County Public Building Commission

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$9,241,633</b>	\$37,024,300	\$25,816,946
Per Capita Beginning Fund Balance:	<b>\$597</b>	\$916	\$828
Revenues During FY 23:	<b>\$16,383,266</b>	\$36,474,300	\$23,265,403
Expenditures During FY 23:	<b>\$14,171,307</b>	\$32,888,641	\$20,116,979
Per Capita Revenues:	<b>\$1,058</b>	\$852	\$802
Per Capita Expenditures:	<b>\$915</b>	\$784	\$725
Revenues over/under Expenditures:	<b>\$2,211,959</b>	\$3,585,659	\$1,883,323
Ratio of Fund Balance to Expenditures:	<b>81.35%</b>	126.35%	119.42%
Ending Fund Balance for FY 23:	<b>\$11,528,589</b>	\$40,148,368	\$26,836,900
Per Capita Ending Fund Balance:	<b>\$744</b>	\$978	\$848

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$328,280	\$0
Total Unreserved Funds:	<b>\$0</b>	\$618,982	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$9,109,556</b>	\$24,673,211	\$16,323,887
Total Unrestricted Net Assets:	<b>\$7,072,605</b>	\$12,756,377	\$9,460,623

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$3,803,981</b>	\$11,340,621	\$1,408,759
Per Capita Debt:	<b>\$246</b>	\$161	\$20
General Obligation Debt over EAV:	<b>0.00%</b>	0.12%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$2,862,201</b>	\$2,954,233	\$0
Per Capita Beginning Retained Earnings	<b>\$185</b>	\$36	\$0
Revenues During FY 23:	<b>\$1,236,809</b>	\$2,001,903	\$0
Expenditures During FY 23:	<b>\$684,684</b>	\$2,112,616	\$0
Per Capita Revenues:	<b>\$80</b>	\$50	\$0
Per Capita Expenses:	<b>\$44</b>	\$49	\$0
Operating Income (loss):	<b>\$552,125</b>	(\$110,713)	\$0
Ratio of Retained Earnings to Expenses:	<b>498.67%</b>	444.54%	0.00%
Ending Retained Earnings for FY 23:	<b>\$3,414,326</b>	\$3,732,889	\$0
Per Capita Ending Retained Earnings:	<b>\$220</b>	\$43	\$0

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 10000 and 275,000**

#### Local Government Profile

<b>Unit Name:</b>	Monroe County		
<b>Unit Code:</b>	067/000/00	<b>County:</b>	Monroe
<b>Fiscal Year End:</b>	11/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$135,000,000		
<b>Equalized Assessed Valuation:</b>	\$1,103,751,444		
<b>Population:</b>	35,033		
<b>Employees:</b>			
<b>Full Time:</b>		220	
<b>Part Time:</b>		151	
<b>Salaries Paid:</b>		\$14,822,994	

Blended Component Units

#### Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$23,004,957	\$37,024,300	\$25,816,946
Per Capita Beginning Fund Balance:	\$657	\$916	\$828
Revenues During FY 23:	\$25,704,641	\$36,474,300	\$23,265,403
Expenditures During FY 23:	\$23,821,318	\$32,888,641	\$20,116,979
Per Capita Revenues:	\$734	\$852	\$802
Per Capita Expenditures:	\$680	\$784	\$725
Revenues over/under Expenditures:	\$1,883,323	\$3,585,659	\$1,883,323
Ratio of Fund Balance to Expenditures:	105.53%	126.35%	119.42%
Ending Fund Balance for FY 23:	\$25,138,280	\$40,148,368	\$26,836,900
Per Capita Ending Fund Balance:	\$718	\$978	\$848
<b><u>Equity</u></b>	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$16,690,762	\$328,280	\$0
Total Unreserved Funds:	\$33,224,935	\$618,982	\$0
<b><u>Net Assets</u></b>	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$0	\$24,673,211	\$16,323,887
Total Unrestricted Net Assets:	\$0	\$12,756,377	\$9,460,623

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$3,181,860</b>	\$11,340,621	\$1,408,759
Per Capita Debt:	<b>\$91</b>	\$161	\$20
General Obligation Debt over EAV:	<b>0.00%</b>	0.12%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$9,937,533</b>	\$2,954,233	\$0
Per Capita Beginning Retained Earnings	<b>\$284</b>	\$36	\$0
Revenues During FY 23:	<b>\$17,729,310</b>	\$2,001,903	\$0
Expenditures During FY 23:	<b>\$16,862,265</b>	\$2,112,616	\$0
Per Capita Revenues:	<b>\$506</b>	\$50	\$0
Per Capita Expenses:	<b>\$481</b>	\$49	\$0
Operating Income (loss):	<b>\$867,045</b>	(\$110,713)	\$0
Ratio of Retained Earnings to Expenses:	<b>54.88%</b>	444.54%	0.00%
Ending Retained Earnings for FY 23:	<b>\$9,253,728</b>	\$3,732,889	\$0
Per Capita Ending Retained Earnings:	<b>\$264</b>	\$43	\$0

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 10000 and 275,000**

#### Local Government Profile

<b>Unit Name:</b>	Montgomery County		
<b>Unit Code:</b>	068/000/00	<b>County:</b>	Montgomery
<b>Fiscal Year End:</b>	11/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$36,584,901		
<b>Equalized Assessed Valuation:</b>	\$556,806,060		
<b>Population:</b>	28,020		
<b>Employees:</b>			
<b>Full Time:</b>	148		
<b>Part Time:</b>	22		
<b>Salaries Paid:</b>	\$8,752,272		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$31,017,832	\$37,024,300	\$25,816,946
Per Capita Beginning Fund Balance:	\$1,107	\$916	\$828
Revenues During FY 23:	\$23,318,315	\$36,474,300	\$23,265,403
Expenditures During FY 23:	\$21,248,472	\$32,888,641	\$20,116,979
Per Capita Revenues:	\$832	\$852	\$802
Per Capita Expenditures:	\$758	\$784	\$725
Revenues over/under Expenditures:	\$2,069,843	\$3,585,659	\$1,883,323
Ratio of Fund Balance to Expenditures:	155.72%	126.35%	119.42%
Ending Fund Balance for FY 23:	\$33,087,675	\$40,148,368	\$26,836,900
Per Capita Ending Fund Balance:	\$1,181	\$978	\$848

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$328,280	\$0
Total Unreserved Funds:	\$0	\$618,982	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$18,171,609	\$24,673,211	\$16,323,887
Total Unrestricted Net Assets:	\$14,916,066	\$12,756,377	\$9,460,623

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$0</b>	\$11,340,621	\$1,408,759
Per Capita Debt:	<b>\$0</b>	\$161	\$20
General Obligation Debt over EAV:	<b>0.00%</b>	0.12%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$0</b>	\$2,954,233	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$36	\$0
Revenues During FY 23:	<b>\$0</b>	\$2,001,903	\$0
Expenditures During FY 23:	<b>\$0</b>	\$2,112,616	\$0
Per Capita Revenues:	<b>\$0</b>	\$50	\$0
Per Capita Expenses:	<b>\$0</b>	\$49	\$0
Operating Income (loss):	<b>\$0</b>	(\$110,713)	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	444.54%	0.00%
Ending Retained Earnings for FY 23:	<b>\$0</b>	\$3,732,889	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$43	\$0

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 10000 and 275,000**

#### Local Government Profile

<b>Unit Name:</b>	Morgan County		
<b>Unit Code:</b>	069/000/00	<b>County:</b>	Morgan
<b>Fiscal Year End:</b>	8/31/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$21,022,917		
<b>Equalized Assessed Valuation:</b>	\$719,564,207		
<b>Population:</b>	32,209		
<b>Employees:</b>			
<b>Full Time:</b>	132		
<b>Part Time:</b>	20		
<b>Salaries Paid:</b>	\$6,564,919		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$28,992,917</b>	\$37,024,300	\$25,816,946
Per Capita Beginning Fund Balance:	<b>\$900</b>	\$916	\$828
Revenues During FY 23:	<b>\$24,860,392</b>	\$36,474,300	\$23,265,403
Expenditures During FY 23:	<b>\$20,116,979</b>	\$32,888,641	\$20,116,979
Per Capita Revenues:	<b>\$772</b>	\$852	\$802
Per Capita Expenditures:	<b>\$625</b>	\$784	\$725
Revenues over/under Expenditures:	<b>\$4,743,413</b>	\$3,585,659	\$1,883,323
Ratio of Fund Balance to Expenditures:	<b>167.70%</b>	126.35%	119.42%
Ending Fund Balance for FY 23:	<b>\$33,736,330</b>	\$40,148,368	\$26,836,900
Per Capita Ending Fund Balance:	<b>\$1,047</b>	\$978	\$848

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$328,280	\$0
Total Unreserved Funds:	<b>\$0</b>	\$618,982	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$10,598,244</b>	\$24,673,211	\$16,323,887
Total Unrestricted Net Assets:	<b>\$23,135,711</b>	\$12,756,377	\$9,460,623

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$63,390</b>	\$11,340,621	\$1,408,759
Per Capita Debt:	<b>\$2</b>	\$161	\$20
General Obligation Debt over EAV:	<b>0.00%</b>	0.12%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$0</b>	\$2,954,233	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$36	\$0
Revenues During FY 23:	<b>\$0</b>	\$2,001,903	\$0
Expenditures During FY 23:	<b>\$0</b>	\$2,112,616	\$0
Per Capita Revenues:	<b>\$0</b>	\$50	\$0
Per Capita Expenses:	<b>\$0</b>	\$49	\$0
Operating Income (loss):	<b>\$0</b>	(\$110,713)	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	444.54%	0.00%
Ending Retained Earnings for FY 23:	<b>\$0</b>	\$3,732,889	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$43	\$0

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 10000 and 275,000**

#### Local Government Profile

<b>Unit Name:</b>	Ogle County		
<b>Unit Code:</b>	071/000/00	<b>County:</b>	Ogle
<b>Fiscal Year End:</b>	11/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$47,377,456		
<b>Equalized Assessed Valuation:</b>	\$1,851,901,912		
<b>Population:</b>	51,351		
<b>Employees:</b>			
<b>Full Time:</b>	206		
<b>Part Time:</b>	77		
<b>Salaries Paid:</b>	\$14,002,289		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$27,291,911</b>	\$37,024,300	\$25,816,946
Per Capita Beginning Fund Balance:	<b>\$531</b>	\$916	\$828
Revenues During FY 23:	<b>\$35,948,716</b>	\$36,474,300	\$23,265,403
Expenditures During FY 23:	<b>\$34,757,137</b>	\$32,888,641	\$20,116,979
Per Capita Revenues:	<b>\$700</b>	\$852	\$802
Per Capita Expenditures:	<b>\$677</b>	\$784	\$725
Revenues over/under Expenditures:	<b>\$1,191,579</b>	\$3,585,659	\$1,883,323
Ratio of Fund Balance to Expenditures:	<b>82.15%</b>	126.35%	119.42%
Ending Fund Balance for FY 23:	<b>\$28,553,824</b>	\$40,148,368	\$26,836,900
Per Capita Ending Fund Balance:	<b>\$556</b>	\$978	\$848

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$328,280	\$0
Total Unreserved Funds:	<b>\$0</b>	\$618,982	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$22,997,000</b>	\$24,673,211	\$16,323,887
Total Unrestricted Net Assets:	<b>\$10,146,514</b>	\$12,756,377	\$9,460,623

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$26,596,633</b>	\$11,340,621	\$1,408,759
Per Capita Debt:	<b>\$518</b>	\$161	\$20
General Obligation Debt over EAV:	<b>0.00%</b>	0.12%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$0</b>	\$2,954,233	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$36	\$0
Revenues During FY 23:	<b>\$0</b>	\$2,001,903	\$0
Expenditures During FY 23:	<b>\$0</b>	\$2,112,616	\$0
Per Capita Revenues:	<b>\$0</b>	\$50	\$0
Per Capita Expenses:	<b>\$0</b>	\$49	\$0
Operating Income (loss):	<b>\$0</b>	(\$110,713)	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	444.54%	0.00%
Ending Retained Earnings for FY 23:	<b>\$0</b>	\$3,732,889	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$43	\$0

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 10000 and 275,000**

#### Local Government Profile

<b>Unit Name:</b>	Peoria County		
<b>Unit Code:</b>	072/000/00	<b>County:</b>	Peoria
<b>Fiscal Year End:</b>	12/31/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$182,359,031		
<b>Equalized Assessed Valuation:</b>	\$3,904,817,765		
<b>Population:</b>	181,830		
<b>Employees:</b>			
<b>Full Time:</b>	702		
<b>Part Time:</b>	89		
<b>Salaries Paid:</b>	\$37,067,066		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$86,638,487</b>	\$37,024,300	\$25,816,946
Per Capita Beginning Fund Balance:	<b>\$476</b>	\$916	\$828
Revenues During FY 23:	<b>\$118,817,588</b>	\$36,474,300	\$23,265,403
Expenditures During FY 23:	<b>\$103,316,150</b>	\$32,888,641	\$20,116,979
Per Capita Revenues:	<b>\$653</b>	\$852	\$802
Per Capita Expenditures:	<b>\$568</b>	\$784	\$725
Revenues over/under Expenditures:	<b>\$15,501,438</b>	\$3,585,659	\$1,883,323
Ratio of Fund Balance to Expenditures:	<b>96.08%</b>	126.35%	119.42%
Ending Fund Balance for FY 23:	<b>\$99,266,430</b>	\$40,148,368	\$26,836,900
Per Capita Ending Fund Balance:	<b>\$546</b>	\$978	\$848

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$328,280	\$0
Total Unreserved Funds:	<b>\$0</b>	\$618,982	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$81,869,186</b>	\$24,673,211	\$16,323,887
Total Unrestricted Net Assets:	<b>\$20,852,991</b>	\$12,756,377	\$9,460,623

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$41,104,610</b>	\$11,340,621	\$1,408,759
Per Capita Debt:	<b>\$226</b>	\$161	\$20
General Obligation Debt over EAV:	<b>0.00%</b>	0.12%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$3,885,182</b>	\$2,954,233	\$0
Per Capita Beginning Retained Earnings	<b>\$21</b>	\$36	\$0
Revenues During FY 23:	<b>\$298,960</b>	\$2,001,903	\$0
Expenditures During FY 23:	<b>\$281,507</b>	\$2,112,616	\$0
Per Capita Revenues:	<b>\$2</b>	\$50	\$0
Per Capita Expenses:	<b>\$2</b>	\$49	\$0
Operating Income (loss):	<b>\$17,453</b>	(\$110,713)	\$0
Ratio of Retained Earnings to Expenses:	<b>1,386.34%</b>	444.54%	0.00%
Ending Retained Earnings for FY 23:	<b>\$3,902,635</b>	\$3,732,889	\$0
Per Capita Ending Retained Earnings:	<b>\$21</b>	\$43	\$0

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 10000 and 275,000**

#### Local Government Profile

<b>Unit Name:</b>	Perry County		
<b>Unit Code:</b>	073/000/00	<b>County:</b>	Perry
<b>Fiscal Year End:</b>	11/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$21,639,750		
<b>Equalized Assessed Valuation:</b>	\$293,968,979		
<b>Population:</b>	20,945		
<b>Employees:</b>			
<b>Full Time:</b>	79		
<b>Part Time:</b>	40		
<b>Salaries Paid:</b>	\$4,372,942		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$20,400,836</b>	\$37,024,300	\$25,816,946
Per Capita Beginning Fund Balance:	<b>\$974</b>	\$916	\$828
Revenues During FY 23:	<b>\$15,207,214</b>	\$36,474,300	\$23,265,403
Expenditures During FY 23:	<b>\$11,031,367</b>	\$32,888,641	\$20,116,979
Per Capita Revenues:	<b>\$726</b>	\$852	\$802
Per Capita Expenditures:	<b>\$527</b>	\$784	\$725
Revenues over/under Expenditures:	<b>\$4,175,847</b>	\$3,585,659	\$1,883,323
Ratio of Fund Balance to Expenditures:	<b>222.79%</b>	126.35%	119.42%
Ending Fund Balance for FY 23:	<b>\$24,576,683</b>	\$40,148,368	\$26,836,900
Per Capita Ending Fund Balance:	<b>\$1,173</b>	\$978	\$848

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$328,280	\$0
Total Unreserved Funds:	<b>\$0</b>	\$618,982	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$4,909,712</b>	\$24,673,211	\$16,323,887
Total Unrestricted Net Assets:	<b>\$18,991,570</b>	\$12,756,377	\$9,460,623

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$0</b>	\$11,340,621	\$1,408,759
Per Capita Debt:	<b>\$0</b>	\$161	\$20
General Obligation Debt over EAV:	<b>0.00%</b>	0.12%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$0</b>	\$2,954,233	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$36	\$0
Revenues During FY 23:	<b>\$0</b>	\$2,001,903	\$0
Expenditures During FY 23:	<b>\$0</b>	\$2,112,616	\$0
Per Capita Revenues:	<b>\$0</b>	\$50	\$0
Per Capita Expenses:	<b>\$0</b>	\$49	\$0
Operating Income (loss):	<b>\$0</b>	(\$110,713)	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	444.54%	0.00%
Ending Retained Earnings for FY 23:	<b>\$0</b>	\$3,732,889	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$43	\$0

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 10000 and 275,000**

#### Local Government Profile

<b>Unit Name:</b>	Piatt County		
<b>Unit Code:</b>	074/000/00	<b>County:</b>	Piatt
<b>Fiscal Year End:</b>	11/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$38,741,973		
<b>Equalized Assessed Valuation:</b>	\$553,139,505		
<b>Population:</b>	16,723		
<b>Employees:</b>			
<b>Full Time:</b>	192		
<b>Part Time:</b>	66		
<b>Salaries Paid:</b>	\$9,866,946		

Blended Component Units
Number Submitted = 1
Piatt County Public Building Commission

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$19,360,263</b>	\$37,024,300	\$25,816,946
Per Capita Beginning Fund Balance:	<b>\$1,158</b>	\$916	\$828
Revenues During FY 23:	<b>\$18,295,305</b>	\$36,474,300	\$23,265,403
Expenditures During FY 23:	<b>\$11,467,615</b>	\$32,888,641	\$20,116,979
Per Capita Revenues:	<b>\$1,094</b>	\$852	\$802
Per Capita Expenditures:	<b>\$686</b>	\$784	\$725
Revenues over/under Expenditures:	<b>\$6,827,690</b>	\$3,585,659	\$1,883,323
Ratio of Fund Balance to Expenditures:	<b>191.69%</b>	126.35%	119.42%
Ending Fund Balance for FY 23:	<b>\$21,982,255</b>	\$40,148,368	\$26,836,900
Per Capita Ending Fund Balance:	<b>\$1,314</b>	\$978	\$848

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$328,280	\$0
Total Unreserved Funds:	<b>\$0</b>	\$618,982	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$11,920,875</b>	\$24,673,211	\$16,323,887
Total Unrestricted Net Assets:	<b>\$10,043,961</b>	\$12,756,377	\$9,460,623

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$2,715,000</b>	\$11,340,621	\$1,408,759
Per Capita Debt:	<b>\$162</b>	\$161	\$20
General Obligation Debt over EAV:	<b>0.00%</b>	0.12%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$6,127,440</b>	\$2,954,233	\$0
Per Capita Beginning Retained Earnings	<b>\$366</b>	\$36	\$0
Revenues During FY 23:	<b>\$12,051,119</b>	\$2,001,903	\$0
Expenditures During FY 23:	<b>\$13,726,072</b>	\$2,112,616	\$0
Per Capita Revenues:	<b>\$721</b>	\$50	\$0
Per Capita Expenses:	<b>\$821</b>	\$49	\$0
Operating Income (loss):	<b>(\$1,674,953)</b>	(\$110,713)	\$0
Ratio of Retained Earnings to Expenses:	<b>42.31%</b>	444.54%	0.00%
Ending Retained Earnings for FY 23:	<b>\$5,808,145</b>	\$3,732,889	\$0
Per Capita Ending Retained Earnings:	<b>\$347</b>	\$43	\$0

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Less Than 10,000

#### Local Government Profile

<b>Unit Name:</b>	Pope County		
<b>Unit Code:</b>	076/000/00	<b>County:</b>	Pope
<b>Fiscal Year End:</b>	11/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$4,928,634		
<b>Equalized Assessed Valuation:</b>	\$68,463,878		
<b>Population:</b>	3,763		
<b>Employees:</b>			
<b>Full Time:</b>	27		
<b>Part Time:</b>	12		
<b>Salaries Paid:</b>	\$1,111,342		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$11,226,997</b>	\$8,822,394	\$7,318,351
Per Capita Beginning Fund Balance:	<b>\$2,984</b>	\$1,520	\$1,250
Revenues During FY 23:	<b>\$4,290,864</b>	\$7,486,628	\$6,355,363
Expenditures During FY 23:	<b>\$3,907,670</b>	\$8,123,132	\$5,985,216
Per Capita Revenues:	<b>\$1,140</b>	\$1,292	\$1,140
Per Capita Expenditures:	<b>\$1,038</b>	\$1,396	\$1,147
Revenues over/under Expenditures:	<b>\$383,194</b>	(\$636,504)	\$242,332
Ratio of Fund Balance to Expenditures:	<b>281.61%</b>	124.89%	114.19%
Ending Fund Balance for FY 23:	<b>\$11,004,494</b>	\$8,506,555	\$7,664,514
Per Capita Ending Fund Balance:	<b>\$2,924</b>	\$1,485	\$1,279

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$5,391,590</b>	\$5,574,064	\$4,477,834
Total Unrestricted Net Assets:	<b>\$3,064,037</b>	\$2,247,290	\$2,910,903

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$0</b>	\$581,468	\$57,450
Per Capita Debt:	<b>\$0</b>	\$99	\$8
General Obligation Debt over EAV:	<b>0.00%</b>	0.29%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$0</b>	\$166,118	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$32	\$0
Revenues During FY 23:	<b>\$0</b>	\$224,863	\$0
Expenditures During FY 23:	<b>\$0</b>	\$275,644	\$0
Per Capita Revenues:	<b>\$0</b>	\$46	\$0
Per Capita Expenses:	<b>\$0</b>	\$55	\$0
Operating Income (loss):	<b>\$0</b>	(\$50,781)	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	220.26%	0.00%
Ending Retained Earnings for FY 23:	<b>\$0</b>	\$164,383	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$32	\$0

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Less Than 10,000

#### Local Government Profile

Unit Name:	Pulaski County		
Unit Code:	077/000/00	County:	Pulaski
Fiscal Year End:	11/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$22,476,213		
Equalized Assessed Valuation:	\$52,906,794		
Population:	5,193		
Employees:			
Full Time:	164		
Part Time:	6		
Salaries Paid:	\$7,222,107		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$4,214,644</b>	\$8,822,394	\$7,318,351
Per Capita Beginning Fund Balance:	<b>\$812</b>	\$1,520	\$1,250
Revenues During FY 23:	<b>\$13,686,376</b>	\$7,486,628	\$6,355,363
Expenditures During FY 23:	<b>\$20,277,742</b>	\$8,123,132	\$5,985,216
Per Capita Revenues:	<b>\$2,636</b>	\$1,292	\$1,140
Per Capita Expenditures:	<b>\$3,905</b>	\$1,396	\$1,147
Revenues over/under Expenditures:	<b>(\$6,591,366)</b>	(\$636,504)	\$242,332
Ratio of Fund Balance to Expenditures:	<b>20.56%</b>	124.89%	114.19%
Ending Fund Balance for FY 23:	<b>\$4,169,281</b>	\$8,506,555	\$7,664,514
Per Capita Ending Fund Balance:	<b>\$803</b>	\$1,485	\$1,279

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$4,473,911</b>	\$5,574,064	\$4,477,834
Total Unrestricted Net Assets:	<b>(\$2,089,474)</b>	\$2,247,290	\$2,910,903

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$3,858,142</b>	\$581,468	\$57,450
Per Capita Debt:	<b>\$743</b>	\$99	\$8
General Obligation Debt over EAV:	<b>3.78%</b>	0.29%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$567,246</b>	\$166,118	\$0
Per Capita Beginning Retained Earnings	<b>\$109</b>	\$32	\$0
Revenues During FY 23:	<b>\$3,220</b>	\$224,863	\$0
Expenditures During FY 23:	<b>\$25,997</b>	\$275,644	\$0
Per Capita Revenues:	<b>\$1</b>	\$46	\$0
Per Capita Expenses:	<b>\$5</b>	\$55	\$0
Operating Income (loss):	<b>(\$22,777)</b>	(\$50,781)	\$0
Ratio of Retained Earnings to Expenses:	<b>2,094.35%</b>	220.26%	0.00%
Ending Retained Earnings for FY 23:	<b>\$544,469</b>	\$164,383	\$0
Per Capita Ending Retained Earnings:	<b>\$105</b>	\$32	\$0

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Less Than 10,000

#### Local Government Profile

<b>Unit Name:</b>	Putnam County		
<b>Unit Code:</b>	078/000/00	<b>County:</b>	Putnam
<b>Fiscal Year End:</b>	11/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$6,127,479		
<b>Equalized Assessed Valuation:</b>	\$221,516,330		
<b>Population:</b>	5,628		
<b>Employees:</b>			
<b>Full Time:</b>	32		
<b>Part Time:</b>	12		
<b>Salaries Paid:</b>	\$1,782,303		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$6,812,276	\$8,822,394	\$7,318,351
Per Capita Beginning Fund Balance:	\$1,210	\$1,520	\$1,250
Revenues During FY 23:	\$6,357,512	\$7,486,628	\$6,355,363
Expenditures During FY 23:	\$4,976,124	\$8,123,132	\$5,985,216
Per Capita Revenues:	\$1,130	\$1,292	\$1,140
Per Capita Expenditures:	\$884	\$1,396	\$1,147
Revenues over/under Expenditures:	\$1,381,388	(\$636,504)	\$242,332
Ratio of Fund Balance to Expenditures:	164.66%	124.89%	114.19%
Ending Fund Balance for FY 23:	\$8,193,664	\$8,506,555	\$7,664,514
Per Capita Ending Fund Balance:	\$1,456	\$1,485	\$1,279

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,246,898	\$5,574,064	\$4,477,834
Total Unrestricted Net Assets:	\$2,910,903	\$2,247,290	\$2,910,903

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$24,048</b>	\$581,468	\$57,450
Per Capita Debt:	<b>\$4</b>	\$99	\$8
General Obligation Debt over EAV:	<b>0.00%</b>	0.29%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$0</b>	\$166,118	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$32	\$0
Revenues During FY 23:	<b>\$0</b>	\$224,863	\$0
Expenditures During FY 23:	<b>\$0</b>	\$275,644	\$0
Per Capita Revenues:	<b>\$0</b>	\$46	\$0
Per Capita Expenses:	<b>\$0</b>	\$55	\$0
Operating Income (loss):	<b>\$0</b>	(\$50,781)	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	220.26%	0.00%
Ending Retained Earnings for FY 23:	<b>\$0</b>	\$164,383	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$32	\$0

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 10000 and 275,000**

#### Local Government Profile

<b>Unit Name:</b>	Randolph County		
<b>Unit Code:</b>	079/000/00	<b>County:</b>	Randolph
<b>Fiscal Year End:</b>	11/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$25,987,916		
<b>Equalized Assessed Valuation:</b>	\$541,514,498		
<b>Population:</b>	30,163		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	1		
<b>Salaries Paid:</b>	\$5,673,540		

Blended Component Units
Number Submitted = 3
Anna Wehrheim Memorial Old Folks Home
Randolph County Health Department
Randolph County Nursing Home

#### Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$14,178,188</b>	\$37,024,300	\$25,816,946
Per Capita Beginning Fund Balance:	<b>\$470</b>	\$916	\$828
Revenues During FY 23:	<b>\$15,985,869</b>	\$36,474,300	\$23,265,403
Expenditures During FY 23:	<b>\$15,970,632</b>	\$32,888,641	\$20,116,979
Per Capita Revenues:	<b>\$530</b>	\$852	\$802
Per Capita Expenditures:	<b>\$529</b>	\$784	\$725
Revenues over/under Expenditures:	<b>\$15,237</b>	\$3,585,659	\$1,883,323
Ratio of Fund Balance to Expenditures:	<b>84.85%</b>	126.35%	119.42%
Ending Fund Balance for FY 23:	<b>\$13,550,860</b>	\$40,148,368	\$26,836,900
Per Capita Ending Fund Balance:	<b>\$449</b>	\$978	\$848
<b><u>Equity</u></b>	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$5,303,980</b>	\$328,280	\$0
Total Unreserved Funds:	<b>\$8,246,880</b>	\$618,982	\$0
<b><u>Net Assets</u></b>	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$6,064,712</b>	\$24,673,211	\$16,323,887
Total Unrestricted Net Assets:	<b>\$4,806,680</b>	\$12,756,377	\$9,460,623

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$11,179,232</b>	\$11,340,621	\$1,408,759
Per Capita Debt:	<b>\$371</b>	\$161	\$20
General Obligation Debt over EAV:	<b>0.25%</b>	0.12%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$214,690</b>	\$2,954,233	\$0
Per Capita Beginning Retained Earnings	<b>\$7</b>	\$36	\$0
Revenues During FY 23:	<b>\$5,964,302</b>	\$2,001,903	\$0
Expenditures During FY 23:	<b>\$6,380,387</b>	\$2,112,616	\$0
Per Capita Revenues:	<b>\$198</b>	\$50	\$0
Per Capita Expenses:	<b>\$212</b>	\$49	\$0
Operating Income (loss):	<b>(\$416,085)</b>	(\$110,713)	\$0
Ratio of Retained Earnings to Expenses:	<b>6.91%</b>	444.54%	0.00%
Ending Retained Earnings for FY 23:	<b>\$441,170</b>	\$3,732,889	\$0
Per Capita Ending Retained Earnings:	<b>\$15</b>	\$43	\$0

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 10000 and 275,000**

#### Local Government Profile

<b>Unit Name:</b>	Richland County		
<b>Unit Code:</b>	080/000/00	<b>County:</b>	Richland
<b>Fiscal Year End:</b>	11/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$11,758,748		
<b>Equalized Assessed Valuation:</b>	\$281,528,948		
<b>Population:</b>	16,061		
<b>Employees:</b>			
<b>Full Time:</b>	72		
<b>Part Time:</b>	25		
<b>Salaries Paid:</b>	\$3,753,288		

<b>Blended Component Units</b>

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$8,880,904</b>	\$37,024,300	\$25,816,946
Per Capita Beginning Fund Balance:	<b>\$553</b>	\$916	\$828
Revenues During FY 23:	<b>\$9,961,185</b>	\$36,474,300	\$23,265,403
Expenditures During FY 23:	<b>\$9,230,456</b>	\$32,888,641	\$20,116,979
Per Capita Revenues:	<b>\$620</b>	\$852	\$802
Per Capita Expenditures:	<b>\$575</b>	\$784	\$725
Revenues over/under Expenditures:	<b>\$730,729</b>	\$3,585,659	\$1,883,323
Ratio of Fund Balance to Expenditures:	<b>104.13%</b>	126.35%	119.42%
Ending Fund Balance for FY 23:	<b>\$9,611,633</b>	\$40,148,368	\$26,836,900
Per Capita Ending Fund Balance:	<b>\$598</b>	\$978	\$848

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$328,280	\$0
Total Unreserved Funds:	<b>\$0</b>	\$618,982	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$151,010</b>	\$24,673,211	\$16,323,887
Total Unrestricted Net Assets:	<b>\$9,460,623</b>	\$12,756,377	\$9,460,623

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$122,926</b>	\$11,340,621	\$1,408,759
Per Capita Debt:	<b>\$8</b>	\$161	\$20
General Obligation Debt over EAV:	<b>0.00%</b>	0.12%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$0</b>	\$2,954,233	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$36	\$0
Revenues During FY 23:	<b>\$0</b>	\$2,001,903	\$0
Expenditures During FY 23:	<b>\$0</b>	\$2,112,616	\$0
Per Capita Revenues:	<b>\$0</b>	\$50	\$0
Per Capita Expenses:	<b>\$0</b>	\$49	\$0
Operating Income (loss):	<b>\$0</b>	(\$110,713)	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	444.54%	0.00%
Ending Retained Earnings for FY 23:	<b>\$0</b>	\$3,732,889	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$43	\$0

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 10000 and 275,000**

#### Local Government Profile

<b>Unit Name:</b>	Rock Island County		
<b>Unit Code:</b>	081/000/00	<b>County:</b>	Rock Island
<b>Fiscal Year End:</b>	11/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$101,775,270		
<b>Equalized Assessed Valuation:</b>	\$2,990,906,634		
<b>Population:</b>	143,819		
<b>Employees:</b>			
<b>Full Time:</b>	441		
<b>Part Time:</b>	180		
<b>Salaries Paid:</b>	\$30,385,953		

Blended Component Units
Number Submitted = 2
Rock Island County Forest Preserve Commission
Rock Island Public Building Commission

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$74,349,488</b>	\$37,024,300	\$25,816,946
Per Capita Beginning Fund Balance:	<b>\$517</b>	\$916	\$828
Revenues During FY 23:	<b>\$90,312,017</b>	\$36,474,300	\$23,265,403
Expenditures During FY 23:	<b>\$79,940,010</b>	\$32,888,641	\$20,116,979
Per Capita Revenues:	<b>\$628</b>	\$852	\$802
Per Capita Expenditures:	<b>\$556</b>	\$784	\$725
Revenues over/under Expenditures:	<b>\$10,372,007</b>	\$3,585,659	\$1,883,323
Ratio of Fund Balance to Expenditures:	<b>109.44%</b>	126.35%	119.42%
Ending Fund Balance for FY 23:	<b>\$87,487,019</b>	\$40,148,368	\$26,836,900
Per Capita Ending Fund Balance:	<b>\$608</b>	\$978	\$848

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$328,280	\$0
Total Unreserved Funds:	<b>\$0</b>	\$618,982	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$43,966,873</b>	\$24,673,211	\$16,323,887
Total Unrestricted Net Assets:	<b>\$17,564,364</b>	\$12,756,377	\$9,460,623

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$86,478,087</b>	\$11,340,621	\$1,408,759
Per Capita Debt:	<b>\$601</b>	\$161	\$20
General Obligation Debt over EAV:	<b>0.32%</b>	0.12%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$0</b>	\$2,954,233	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$36	\$0
Revenues During FY 23:	<b>\$0</b>	\$2,001,903	\$0
Expenditures During FY 23:	<b>\$0</b>	\$2,112,616	\$0
Per Capita Revenues:	<b>\$0</b>	\$50	\$0
Per Capita Expenses:	<b>\$0</b>	\$49	\$0
Operating Income (loss):	<b>\$0</b>	(\$110,713)	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	444.54%	0.00%
Ending Retained Earnings for FY 23:	<b>\$0</b>	\$3,732,889	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$43	\$0

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 10000 and 275,000**

#### Local Government Profile

<b>Unit Name:</b>	Saline County		
<b>Unit Code:</b>	082/000/00	<b>County:</b>	Saline
<b>Fiscal Year End:</b>	11/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$22,014,631		
<b>Equalized Assessed Valuation:</b>	\$291,531,106		
<b>Population:</b>	23,491		
<b>Employees:</b>			
<b>Full Time:</b>	102		
<b>Part Time:</b>	32		
<b>Salaries Paid:</b>	\$5,807,190		

#### Blended Component Units

<div style="border: 1px solid black; width: 100%; height: 100%;"></div>
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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$17,643,484	\$37,024,300	\$25,816,946
Per Capita Beginning Fund Balance:	\$751	\$916	\$828
Revenues During FY 23:	\$16,971,743	\$36,474,300	\$23,265,403
Expenditures During FY 23:	\$15,123,487	\$32,888,641	\$20,116,979
Per Capita Revenues:	\$722	\$852	\$802
Per Capita Expenditures:	\$644	\$784	\$725
Revenues over/under Expenditures:	\$1,848,256	\$3,585,659	\$1,883,323
Ratio of Fund Balance to Expenditures:	128.88%	126.35%	119.42%
Ending Fund Balance for FY 23:	\$19,491,740	\$40,148,368	\$26,836,900
Per Capita Ending Fund Balance:	\$830	\$978	\$848

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$328,280	\$0
Total Unreserved Funds:	\$0	\$618,982	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$11,025,077	\$24,673,211	\$16,323,887
Total Unrestricted Net Assets:	\$8,468,763	\$12,756,377	\$9,460,623

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$0</b>	\$11,340,621	\$1,408,759
Per Capita Debt:	<b>\$0</b>	\$161	\$20
General Obligation Debt over EAV:	<b>0.00%</b>	0.12%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$0</b>	\$2,954,233	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$36	\$0
Revenues During FY 23:	<b>\$0</b>	\$2,001,903	\$0
Expenditures During FY 23:	<b>\$0</b>	\$2,112,616	\$0
Per Capita Revenues:	<b>\$0</b>	\$50	\$0
Per Capita Expenses:	<b>\$0</b>	\$49	\$0
Operating Income (loss):	<b>\$0</b>	(\$110,713)	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	444.54%	0.00%
Ending Retained Earnings for FY 23:	<b>\$0</b>	\$3,732,889	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$43	\$0

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 10000 and 275,000**

#### Local Government Profile

<b>Unit Name:</b>	Sangamon County		
<b>Unit Code:</b>	083/000/00	<b>County:</b>	Sangamon
<b>Fiscal Year End:</b>	11/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$153,786,372		
<b>Equalized Assessed Valuation:</b>	\$4,942,927,780		
<b>Population:</b>	194,534		
<b>Employees:</b>			
<b>Full Time:</b>	655		
<b>Part Time:</b>	126		
<b>Salaries Paid:</b>	\$40,725,912		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$111,579,738</b>	\$37,024,300	\$25,816,946
Per Capita Beginning Fund Balance:	<b>\$574</b>	\$916	\$828
Revenues During FY 23:	<b>\$125,111,948</b>	\$36,474,300	\$23,265,403
Expenditures During FY 23:	<b>\$113,866,859</b>	\$32,888,641	\$20,116,979
Per Capita Revenues:	<b>\$643</b>	\$852	\$802
Per Capita Expenditures:	<b>\$585</b>	\$784	\$725
Revenues over/under Expenditures:	<b>\$11,245,089</b>	\$3,585,659	\$1,883,323
Ratio of Fund Balance to Expenditures:	<b>107.49%</b>	126.35%	119.42%
Ending Fund Balance for FY 23:	<b>\$122,397,429</b>	\$40,148,368	\$26,836,900
Per Capita Ending Fund Balance:	<b>\$629</b>	\$978	\$848

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$328,280	\$0
Total Unreserved Funds:	<b>\$0</b>	\$618,982	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$58,793,857</b>	\$24,673,211	\$16,323,887
Total Unrestricted Net Assets:	<b>(\$21,709,568)</b>	\$12,756,377	\$9,460,623

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$131,870,831</b>	\$11,340,621	\$1,408,759
Per Capita Debt:	<b>\$678</b>	\$161	\$20
General Obligation Debt over EAV:	<b>1.01%</b>	0.12%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$0</b>	\$2,954,233	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$36	\$0
Revenues During FY 23:	<b>\$0</b>	\$2,001,903	\$0
Expenditures During FY 23:	<b>\$0</b>	\$2,112,616	\$0
Per Capita Revenues:	<b>\$0</b>	\$50	\$0
Per Capita Expenses:	<b>\$0</b>	\$49	\$0
Operating Income (loss):	<b>\$0</b>	(\$110,713)	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	444.54%	0.00%
Ending Retained Earnings for FY 23:	<b>\$0</b>	\$3,732,889	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$43	\$0

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Less Than 10,000**

#### Local Government Profile

<b>Unit Name:</b>	Schuyler County		
<b>Unit Code:</b>	084/000/00	<b>County:</b>	Schuyler
<b>Fiscal Year End:</b>	11/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$9,223,524		
<b>Equalized Assessed Valuation:</b>	\$169,677,535		
<b>Population:</b>	6,897		
<b>Employees:</b>			
<b>Full Time:</b>	52		
<b>Part Time:</b>	31		
<b>Salaries Paid:</b>	\$2,642,312		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$7,333,945	\$8,822,394	\$7,318,351
Per Capita Beginning Fund Balance:	\$1,063	\$1,520	\$1,250
Revenues During FY 23:	\$6,355,363	\$7,486,628	\$6,355,363
Expenditures During FY 23:	\$5,609,842	\$8,123,132	\$5,985,216
Per Capita Revenues:	\$921	\$1,292	\$1,140
Per Capita Expenditures:	\$813	\$1,396	\$1,147
Revenues over/under Expenditures:	\$745,521	(\$636,504)	\$242,332
Ratio of Fund Balance to Expenditures:	94.11%	124.89%	114.19%
Ending Fund Balance for FY 23:	\$5,279,322	\$8,506,555	\$7,664,514
Per Capita Ending Fund Balance:	\$765	\$1,485	\$1,279

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,477,834	\$5,574,064	\$4,477,834
Total Unrestricted Net Assets:	(\$161,077)	\$2,247,290	\$2,910,903

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$57,450</b>	\$581,468	\$57,450
Per Capita Debt:	<b>\$8</b>	\$99	\$8
General Obligation Debt over EAV:	<b>0.00%</b>	0.29%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$616,602</b>	\$166,118	\$0
Per Capita Beginning Retained Earnings	<b>\$89</b>	\$32	\$0
Revenues During FY 23:	<b>\$454,054</b>	\$224,863	\$0
Expenditures During FY 23:	<b>\$626,303</b>	\$275,644	\$0
Per Capita Revenues:	<b>\$66</b>	\$46	\$0
Per Capita Expenses:	<b>\$91</b>	\$55	\$0
Operating Income (loss):	<b>(\$172,249)</b>	(\$50,781)	\$0
Ratio of Retained Earnings to Expenses:	<b>114.18%</b>	220.26%	0.00%
Ending Retained Earnings for FY 23:	<b>\$715,133</b>	\$164,383	\$0
Per Capita Ending Retained Earnings:	<b>\$104</b>	\$32	\$0

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Less Than 10,000**

#### Local Government Profile

<b>Unit Name:</b>	Scott County		
<b>Unit Code:</b>	085/000/00	<b>County:</b>	Scott
<b>Fiscal Year End:</b>	11/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$12,733,762		
<b>Equalized Assessed Valuation:</b>	\$106,998,327		
<b>Population:</b>	4,710		
<b>Employees:</b>			
<b>Full Time:</b>	69		
<b>Part Time:</b>	46		
<b>Salaries Paid:</b>	\$3,378,656		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$5,707,803</b>	\$8,822,394	\$7,318,351
Per Capita Beginning Fund Balance:	<b>\$1,212</b>	\$1,520	\$1,250
Revenues During FY 23:	<b>\$6,130,999</b>	\$7,486,628	\$6,355,363
Expenditures During FY 23:	<b>\$5,888,667</b>	\$8,123,132	\$5,985,216
Per Capita Revenues:	<b>\$1,302</b>	\$1,292	\$1,140
Per Capita Expenditures:	<b>\$1,250</b>	\$1,396	\$1,147
Revenues over/under Expenditures:	<b>\$242,332</b>	(\$636,504)	\$242,332
Ratio of Fund Balance to Expenditures:	<b>94.81%</b>	124.89%	114.19%
Ending Fund Balance for FY 23:	<b>\$5,583,307</b>	\$8,506,555	\$7,664,514
Per Capita Ending Fund Balance:	<b>\$1,185</b>	\$1,485	\$1,279

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$3,196,333</b>	\$5,574,064	\$4,477,834
Total Unrestricted Net Assets:	<b>\$2,386,974</b>	\$2,247,290	\$2,910,903

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$156,555</b>	\$581,468	\$57,450
Per Capita Debt:	<b>\$33</b>	\$99	\$8
General Obligation Debt over EAV:	<b>0.00%</b>	0.29%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$431,898</b>	\$166,118	\$0
Per Capita Beginning Retained Earnings	<b>\$92</b>	\$32	\$0
Revenues During FY 23:	<b>\$2,275,286</b>	\$224,863	\$0
Expenditures During FY 23:	<b>\$2,832,670</b>	\$275,644	\$0
Per Capita Revenues:	<b>\$483</b>	\$46	\$0
Per Capita Expenses:	<b>\$601</b>	\$55	\$0
Operating Income (loss):	<b>(\$557,384)</b>	(\$50,781)	\$0
Ratio of Retained Earnings to Expenses:	<b>8.52%</b>	220.26%	0.00%
Ending Retained Earnings for FY 23:	<b>\$241,342</b>	\$164,383	\$0
Per Capita Ending Retained Earnings:	<b>\$51</b>	\$32	\$0

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 10000 and 275,000**

#### Local Government Profile

<b>Unit Name:</b>	St. Clair County		
<b>Unit Code:</b>	088/000/00	<b>County:</b>	St. Clair
<b>Fiscal Year End:</b>	12/31/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$369,171,473		
<b>Equalized Assessed Valuation:</b>	\$4,781,509,801		
<b>Population:</b>	252,671		
<b>Employees:</b>			
	<b>Full Time:</b>	703	
	<b>Part Time:</b>	169	
	<b>Salaries Paid:</b>	\$41,772,187	

Blended Component Units
Number Submitted = 1
Public Building Commission

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$186,278,333</b>	\$37,024,300	\$25,816,946
Per Capita Beginning Fund Balance:	<b>\$737</b>	\$916	\$828
Revenues During FY 23:	<b>\$153,166,116</b>	\$36,474,300	\$23,265,403
Expenditures During FY 23:	<b>\$118,341,851</b>	\$32,888,641	\$20,116,979
Per Capita Revenues:	<b>\$606</b>	\$852	\$802
Per Capita Expenditures:	<b>\$468</b>	\$784	\$725
Revenues over/under Expenditures:	<b>\$34,824,265</b>	\$3,585,659	\$1,883,323
Ratio of Fund Balance to Expenditures:	<b>181.13%</b>	126.35%	119.42%
Ending Fund Balance for FY 23:	<b>\$214,354,291</b>	\$40,148,368	\$26,836,900
Per Capita Ending Fund Balance:	<b>\$848</b>	\$978	\$848

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$328,280	\$0
Total Unreserved Funds:	<b>\$0</b>	\$618,982	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$176,676,315</b>	\$24,673,211	\$16,323,887
Total Unrestricted Net Assets:	<b>\$76,519,153</b>	\$12,756,377	\$9,460,623

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$99,814,959</b>	\$11,340,621	\$1,408,759
Per Capita Debt:	<b>\$395</b>	\$161	\$20
General Obligation Debt over EAV:	<b>1.22%</b>	0.12%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$98,657,819</b>	\$2,954,233	\$0
Per Capita Beginning Retained Earnings	<b>\$390</b>	\$36	\$0
Revenues During FY 23:	<b>\$6,758,545</b>	\$2,001,903	\$0
Expenditures During FY 23:	<b>\$15,807,389</b>	\$2,112,616	\$0
Per Capita Revenues:	<b>\$27</b>	\$50	\$0
Per Capita Expenses:	<b>\$63</b>	\$49	\$0
Operating Income (loss):	<b>(\$9,048,844)</b>	(\$110,713)	\$0
Ratio of Retained Earnings to Expenses:	<b>875.59%</b>	444.54%	0.00%
Ending Retained Earnings for FY 23:	<b>\$138,408,406</b>	\$3,732,889	\$0
Per Capita Ending Retained Earnings:	<b>\$548</b>	\$43	\$0



# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$383,600</b>	\$581,468	\$57,450
Per Capita Debt:	<b>\$74</b>	\$99	\$8
General Obligation Debt over EAV:	<b>0.00%</b>	0.29%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$0</b>	\$166,118	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$32	\$0
Revenues During FY 23:	<b>\$0</b>	\$224,863	\$0
Expenditures During FY 23:	<b>\$0</b>	\$275,644	\$0
Per Capita Revenues:	<b>\$0</b>	\$46	\$0
Per Capita Expenses:	<b>\$0</b>	\$55	\$0
Operating Income (loss):	<b>\$0</b>	(\$50,781)	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	220.26%	0.00%
Ending Retained Earnings for FY 23:	<b>\$0</b>	\$164,383	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$32	\$0

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 10000 and 275,000**

#### Local Government Profile

<b>Unit Name:</b>	Stephenson County		
<b>Unit Code:</b>	089/000/00	<b>County:</b>	Stephenson
<b>Fiscal Year End:</b>	12/31/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$63,735,821		
<b>Equalized Assessed Valuation:</b>	\$781,710,831		
<b>Population:</b>	43,627		
<b>Employees:</b>			
<b>Full Time:</b>	217		
<b>Part Time:</b>	41		
<b>Salaries Paid:</b>	\$14,096,161		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$24,399,914</b>	\$37,024,300	\$25,816,946
Per Capita Beginning Fund Balance:	<b>\$559</b>	\$916	\$828
Revenues During FY 23:	<b>\$34,931,999</b>	\$36,474,300	\$23,265,403
Expenditures During FY 23:	<b>\$31,988,651</b>	\$32,888,641	\$20,116,979
Per Capita Revenues:	<b>\$801</b>	\$852	\$802
Per Capita Expenditures:	<b>\$733</b>	\$784	\$725
Revenues over/under Expenditures:	<b>\$2,943,348</b>	\$3,585,659	\$1,883,323
Ratio of Fund Balance to Expenditures:	<b>83.90%</b>	126.35%	119.42%
Ending Fund Balance for FY 23:	<b>\$26,836,900</b>	\$40,148,368	\$26,836,900
Per Capita Ending Fund Balance:	<b>\$615</b>	\$978	\$848

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$328,280	\$0
Total Unreserved Funds:	<b>\$0</b>	\$618,982	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$18,127,365</b>	\$24,673,211	\$16,323,887
Total Unrestricted Net Assets:	<b>\$7,640,787</b>	\$12,756,377	\$9,460,623

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$11,071,626</b>	\$11,340,621	\$1,408,759
Per Capita Debt:	<b>\$254</b>	\$161	\$20
General Obligation Debt over EAV:	<b>0.00%</b>	0.12%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$441,833</b>	\$2,954,233	\$0
Per Capita Beginning Retained Earnings	<b>\$10</b>	\$36	\$0
Revenues During FY 23:	<b>\$6,280,720</b>	\$2,001,903	\$0
Expenditures During FY 23:	<b>\$5,007,519</b>	\$2,112,616	\$0
Per Capita Revenues:	<b>\$144</b>	\$50	\$0
Per Capita Expenses:	<b>\$115</b>	\$49	\$0
Operating Income (loss):	<b>\$1,273,201</b>	(\$110,713)	\$0
Ratio of Retained Earnings to Expenses:	<b>20.89%</b>	444.54%	0.00%
Ending Retained Earnings for FY 23:	<b>\$1,046,025</b>	\$3,732,889	\$0
Per Capita Ending Retained Earnings:	<b>\$24</b>	\$43	\$0

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 10000 and 275,000**

#### Local Government Profile

<b>Unit Name:</b>	Tazewell County		
<b>Unit Code:</b>	090/000/00	<b>County:</b>	Tazewell
<b>Fiscal Year End:</b>	11/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$82,225,104		
<b>Equalized Assessed Valuation:</b>	\$2,966,777,008		
<b>Population:</b>	129,541		
<b>Employees:</b>			
<b>Full Time:</b>	349		
<b>Part Time:</b>	104		
<b>Salaries Paid:</b>	\$23,094,855		

#### Blended Component Units

Blended Component Units
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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$77,285,000</b>	\$37,024,300	\$25,816,946
Per Capita Beginning Fund Balance:	<b>\$597</b>	\$916	\$828
Revenues During FY 23:	<b>\$76,121,937</b>	\$36,474,300	\$23,265,403
Expenditures During FY 23:	<b>\$60,770,404</b>	\$32,888,641	\$20,116,979
Per Capita Revenues:	<b>\$588</b>	\$852	\$802
Per Capita Expenditures:	<b>\$469</b>	\$784	\$725
Revenues over/under Expenditures:	<b>\$15,351,533</b>	\$3,585,659	\$1,883,323
Ratio of Fund Balance to Expenditures:	<b>176.47%</b>	126.35%	119.42%
Ending Fund Balance for FY 23:	<b>\$107,240,539</b>	\$40,148,368	\$26,836,900
Per Capita Ending Fund Balance:	<b>\$828</b>	\$978	\$848

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$328,280	\$0
Total Unreserved Funds:	<b>\$0</b>	\$618,982	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$17,740,367</b>	\$24,673,211	\$16,323,887
Total Unrestricted Net Assets:	<b>\$68,558,259</b>	\$12,756,377	\$9,460,623

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$9,786,686</b>	\$11,340,621	\$1,408,759
Per Capita Debt:	<b>\$76</b>	\$161	\$20
General Obligation Debt over EAV:	<b>0.00%</b>	0.12%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$0</b>	\$2,954,233	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$36	\$0
Revenues During FY 23:	<b>\$0</b>	\$2,001,903	\$0
Expenditures During FY 23:	<b>\$0</b>	\$2,112,616	\$0
Per Capita Revenues:	<b>\$0</b>	\$50	\$0
Per Capita Expenses:	<b>\$0</b>	\$49	\$0
Operating Income (loss):	<b>\$0</b>	(\$110,713)	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	444.54%	0.00%
Ending Retained Earnings for FY 23:	<b>\$0</b>	\$3,732,889	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$43	\$0

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 10000 and 275,000**

#### Local Government Profile

<b>Unit Name:</b>	Union County		
<b>Unit Code:</b>	091/000/00	<b>County:</b>	Union
<b>Fiscal Year End:</b>	11/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$45,578,107		
<b>Equalized Assessed Valuation:</b>	\$240,897,995		
<b>Population:</b>	17,244		
<b>Employees:</b>			
<b>Full Time:</b>		83	
<b>Part Time:</b>		28	
<b>Salaries Paid:</b>		\$4,756,288	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$6,676,037</b>	\$37,024,300	\$25,816,946
Per Capita Beginning Fund Balance:	<b>\$387</b>	\$916	\$828
Revenues During FY 23:	<b>\$14,075,545</b>	\$36,474,300	\$23,265,403
Expenditures During FY 23:	<b>\$12,709,129</b>	\$32,888,641	\$20,116,979
Per Capita Revenues:	<b>\$816</b>	\$852	\$802
Per Capita Expenditures:	<b>\$737</b>	\$784	\$725
Revenues over/under Expenditures:	<b>\$1,366,416</b>	\$3,585,659	\$1,883,323
Ratio of Fund Balance to Expenditures:	<b>55.30%</b>	126.35%	119.42%
Ending Fund Balance for FY 23:	<b>\$7,027,723</b>	\$40,148,368	\$26,836,900
Per Capita Ending Fund Balance:	<b>\$408</b>	\$978	\$848

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$328,280	\$0
Total Unreserved Funds:	<b>\$0</b>	\$618,982	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$9,292,992</b>	\$24,673,211	\$16,323,887
Total Unrestricted Net Assets:	<b>\$4,001,442</b>	\$12,756,377	\$9,460,623

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$16,419,993</b>	\$11,340,621	\$1,408,759
Per Capita Debt:	<b>\$952</b>	\$161	\$20
General Obligation Debt over EAV:	<b>0.29%</b>	0.12%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$0</b>	\$2,954,233	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$36	\$0
Revenues During FY 23:	<b>\$0</b>	\$2,001,903	\$0
Expenditures During FY 23:	<b>\$0</b>	\$2,112,616	\$0
Per Capita Revenues:	<b>\$0</b>	\$50	\$0
Per Capita Expenses:	<b>\$0</b>	\$49	\$0
Operating Income (loss):	<b>\$0</b>	(\$110,713)	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	444.54%	0.00%
Ending Retained Earnings for FY 23:	<b>\$0</b>	\$3,732,889	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$43	\$0

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 10000 and 275,000**

#### Local Government Profile

<b>Unit Name:</b>	Vermilion County
<b>Unit Code:</b>	092/000/00
<b>County:</b>	Vermilion
<b>Fiscal Year End:</b>	11/30/2023
<b>Accounting Method:</b>	Modified Accrual
<b>Appropriation or Budget:</b>	\$47,716,021
<b>Equalized Assessed Valuation:</b>	\$1,085,284,691
<b>Population:</b>	71,652
<b>Employees:</b>	
<b>Full Time:</b>	400
<b>Part Time:</b>	
<b>Salaries Paid:</b>	\$20,754,980

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$48,575,306</b>	\$37,024,300	\$25,816,946
Per Capita Beginning Fund Balance:	<b>\$678</b>	\$916	\$828
Revenues During FY 23:	<b>\$54,098,203</b>	\$36,474,300	\$23,265,403
Expenditures During FY 23:	<b>\$47,022,694</b>	\$32,888,641	\$20,116,979
Per Capita Revenues:	<b>\$755</b>	\$852	\$802
Per Capita Expenditures:	<b>\$656</b>	\$784	\$725
Revenues over/under Expenditures:	<b>\$7,075,509</b>	\$3,585,659	\$1,883,323
Ratio of Fund Balance to Expenditures:	<b>118.44%</b>	126.35%	119.42%
Ending Fund Balance for FY 23:	<b>\$55,696,015</b>	\$40,148,368	\$26,836,900
Per Capita Ending Fund Balance:	<b>\$777</b>	\$978	\$848

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$328,280	\$0
Total Unreserved Funds:	<b>\$0</b>	\$618,982	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$26,628,062</b>	\$24,673,211	\$16,323,887
Total Unrestricted Net Assets:	<b>\$41,119,700</b>	\$12,756,377	\$9,460,623

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$1,408,759</b>	\$11,340,621	\$1,408,759
Per Capita Debt:	<b>\$20</b>	\$161	\$20
General Obligation Debt over EAV:	<b>0.00%</b>	0.12%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$1,314,744</b>	\$2,954,233	\$0
Per Capita Beginning Retained Earnings	<b>\$18</b>	\$36	\$0
Revenues During FY 23:	<b>\$298,480</b>	\$2,001,903	\$0
Expenditures During FY 23:	<b>\$167,326</b>	\$2,112,616	\$0
Per Capita Revenues:	<b>\$4</b>	\$50	\$0
Per Capita Expenses:	<b>\$2</b>	\$49	\$0
Operating Income (loss):	<b>\$131,154</b>	(\$110,713)	\$0
Ratio of Retained Earnings to Expenses:	<b>864.12%</b>	444.54%	0.00%
Ending Retained Earnings for FY 23:	<b>\$1,445,898</b>	\$3,732,889	\$0
Per Capita Ending Retained Earnings:	<b>\$20</b>	\$43	\$0

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 10000 and 275,000**

#### Local Government Profile

<b>Unit Name:</b>	Warren County
<b>Unit Code:</b>	094/000/00
<b>County:</b>	Warren
<b>Fiscal Year End:</b>	11/30/2023
<b>Accounting Method:</b>	Modified Accrual
<b>Appropriation or Budget:</b>	\$13,720,453
<b>Equalized Assessed Valuation:</b>	\$426,304,828
<b>Population:</b>	16,534
<b>Employees:</b>	
<b>Full Time:</b>	54
<b>Part Time:</b>	14
<b>Salaries Paid:</b>	\$6,510,566

Blended Component Units
Number Submitted = 1  911

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$16,880,674	\$37,024,300	\$25,816,946
Per Capita Beginning Fund Balance:	\$1,021	\$916	\$828
Revenues During FY 23:	\$13,886,111	\$36,474,300	\$23,265,403
Expenditures During FY 23:	\$12,586,501	\$32,888,641	\$20,116,979
Per Capita Revenues:	\$840	\$852	\$802
Per Capita Expenditures:	\$761	\$784	\$725
Revenues over/under Expenditures:	\$1,299,610	\$3,585,659	\$1,883,323
Ratio of Fund Balance to Expenditures:	126.14%	126.35%	119.42%
Ending Fund Balance for FY 23:	\$15,876,866	\$40,148,368	\$26,836,900
Per Capita Ending Fund Balance:	\$960	\$978	\$848

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$328,280	\$0
Total Unreserved Funds:	\$0	\$618,982	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$12,113,378	\$24,673,211	\$16,323,887
Total Unrestricted Net Assets:	\$4,175,196	\$12,756,377	\$9,460,623

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$256,129</b>	\$11,340,621	\$1,408,759
Per Capita Debt:	<b>\$15</b>	\$161	\$20
General Obligation Debt over EAV:	<b>0.00%</b>	0.12%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$0</b>	\$2,954,233	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$36	\$0
Revenues During FY 23:	<b>\$0</b>	\$2,001,903	\$0
Expenditures During FY 23:	<b>\$0</b>	\$2,112,616	\$0
Per Capita Revenues:	<b>\$0</b>	\$50	\$0
Per Capita Expenses:	<b>\$0</b>	\$49	\$0
Operating Income (loss):	<b>\$0</b>	(\$110,713)	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	444.54%	0.00%
Ending Retained Earnings for FY 23:	<b>\$0</b>	\$3,732,889	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$43	\$0

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 10000 and 275,000**

#### Local Government Profile

<b>Unit Name:</b>	Washington County		
<b>Unit Code:</b>	095/000/00	<b>County:</b>	Washington
<b>Fiscal Year End:</b>	11/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$21,845,001		
<b>Equalized Assessed Valuation:</b>	\$376,229,771		
<b>Population:</b>	13,536		
<b>Employees:</b>			
<b>Full Time:</b>		83	
<b>Part Time:</b>		85	
<b>Salaries Paid:</b>		\$5,264,236	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$23,637,149</b>	\$37,024,300	\$25,816,946
Per Capita Beginning Fund Balance:	<b>\$1,746</b>	\$916	\$828
Revenues During FY 23:	<b>\$15,284,720</b>	\$36,474,300	\$23,265,403
Expenditures During FY 23:	<b>\$15,636,800</b>	\$32,888,641	\$20,116,979
Per Capita Revenues:	<b>\$1,129</b>	\$852	\$802
Per Capita Expenditures:	<b>\$1,155</b>	\$784	\$725
Revenues over/under Expenditures:	<b>(\$352,080)</b>	\$3,585,659	\$1,883,323
Ratio of Fund Balance to Expenditures:	<b>148.91%</b>	126.35%	119.42%
Ending Fund Balance for FY 23:	<b>\$23,285,069</b>	\$40,148,368	\$26,836,900
Per Capita Ending Fund Balance:	<b>\$1,720</b>	\$978	\$848

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$328,280	\$0
Total Unreserved Funds:	<b>\$0</b>	\$618,982	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$32,812</b>	\$24,673,211	\$16,323,887
Total Unrestricted Net Assets:	<b>\$24,463,957</b>	\$12,756,377	\$9,460,623

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$220,000</b>	\$11,340,621	\$1,408,759
Per Capita Debt:	<b>\$16</b>	\$161	\$20
General Obligation Debt over EAV:	<b>0.06%</b>	0.12%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$0</b>	\$2,954,233	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$36	\$0
Revenues During FY 23:	<b>\$0</b>	\$2,001,903	\$0
Expenditures During FY 23:	<b>\$0</b>	\$2,112,616	\$0
Per Capita Revenues:	<b>\$0</b>	\$50	\$0
Per Capita Expenses:	<b>\$0</b>	\$49	\$0
Operating Income (loss):	<b>\$0</b>	(\$110,713)	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	444.54%	0.00%
Ending Retained Earnings for FY 23:	<b>\$0</b>	\$3,732,889	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$43	\$0

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 10000 and 275,000**

#### Local Government Profile

<b>Unit Name:</b>	Wayne County		
<b>Unit Code:</b>	096/000/00	<b>County:</b>	Wayne
<b>Fiscal Year End:</b>	11/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$12,854,886		
<b>Equalized Assessed Valuation:</b>	\$271,563,299		
<b>Population:</b>	15,761		
<b>Employees:</b>			
<b>Full Time:</b>	66		
<b>Part Time:</b>	31		
<b>Salaries Paid:</b>	\$4,112,337		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$16,147,480</b>	\$37,024,300	\$25,816,946
Per Capita Beginning Fund Balance:	<b>\$1,025</b>	\$916	\$828
Revenues During FY 23:	<b>\$14,127,226</b>	\$36,474,300	\$23,265,403
Expenditures During FY 23:	<b>\$12,110,414</b>	\$32,888,641	\$20,116,979
Per Capita Revenues:	<b>\$896</b>	\$852	\$802
Per Capita Expenditures:	<b>\$768</b>	\$784	\$725
Revenues over/under Expenditures:	<b>\$2,016,812</b>	\$3,585,659	\$1,883,323
Ratio of Fund Balance to Expenditures:	<b>149.99%</b>	126.35%	119.42%
Ending Fund Balance for FY 23:	<b>\$18,164,292</b>	\$40,148,368	\$26,836,900
Per Capita Ending Fund Balance:	<b>\$1,152</b>	\$978	\$848

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$328,280	\$0
Total Unreserved Funds:	<b>\$0</b>	\$618,982	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$9,355,199</b>	\$24,673,211	\$16,323,887
Total Unrestricted Net Assets:	<b>\$5,771,678</b>	\$12,756,377	\$9,460,623

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$0</b>	\$11,340,621	\$1,408,759
Per Capita Debt:	<b>\$0</b>	\$161	\$20
General Obligation Debt over EAV:	<b>0.00%</b>	0.12%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$0</b>	\$2,954,233	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$36	\$0
Revenues During FY 23:	<b>\$0</b>	\$2,001,903	\$0
Expenditures During FY 23:	<b>\$0</b>	\$2,112,616	\$0
Per Capita Revenues:	<b>\$0</b>	\$50	\$0
Per Capita Expenses:	<b>\$0</b>	\$49	\$0
Operating Income (loss):	<b>\$0</b>	(\$110,713)	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	444.54%	0.00%
Ending Retained Earnings for FY 23:	<b>\$0</b>	\$3,732,889	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$43	\$0

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 10000 and 275,000**

#### Local Government Profile

<b>Unit Name:</b>	White County		
<b>Unit Code:</b>	097/000/00	<b>County:</b>	White
<b>Fiscal Year End:</b>	11/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$17,380,166		
<b>Equalized Assessed Valuation:</b>	\$271,265,199		
<b>Population:</b>	13,401		
<b>Employees:</b>			
<b>Full Time:</b>	67		
<b>Part Time:</b>	40		
<b>Salaries Paid:</b>	\$4,035,096		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$12,323,013	\$37,024,300	\$25,816,946
Per Capita Beginning Fund Balance:	\$920	\$916	\$828
Revenues During FY 23:	\$10,839,859	\$36,474,300	\$23,265,403
Expenditures During FY 23:	\$12,172,954	\$32,888,641	\$20,116,979
Per Capita Revenues:	\$809	\$852	\$802
Per Capita Expenditures:	\$908	\$784	\$725
Revenues over/under Expenditures:	(\$1,333,095)	\$3,585,659	\$1,883,323
Ratio of Fund Balance to Expenditures:	91.84%	126.35%	119.42%
Ending Fund Balance for FY 23:	\$11,179,233	\$40,148,368	\$26,836,900
Per Capita Ending Fund Balance:	\$834	\$978	\$848

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$328,280	\$0
Total Unreserved Funds:	\$0	\$618,982	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$12,845,320	\$24,673,211	\$16,323,887
Total Unrestricted Net Assets:	\$2,497,421	\$12,756,377	\$9,460,623

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$164,409</b>	\$11,340,621	\$1,408,759
Per Capita Debt:	<b>\$12</b>	\$161	\$20
General Obligation Debt over EAV:	<b>0.00%</b>	0.12%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$1,025,874</b>	\$2,954,233	\$0
Per Capita Beginning Retained Earnings	<b>\$77</b>	\$36	\$0
Revenues During FY 23:	<b>\$1,379,078</b>	\$2,001,903	\$0
Expenditures During FY 23:	<b>\$1,333,314</b>	\$2,112,616	\$0
Per Capita Revenues:	<b>\$103</b>	\$50	\$0
Per Capita Expenses:	<b>\$99</b>	\$49	\$0
Operating Income (loss):	<b>\$45,764</b>	(\$110,713)	\$0
Ratio of Retained Earnings to Expenses:	<b>84.41%</b>	444.54%	0.00%
Ending Retained Earnings for FY 23:	<b>\$1,125,472</b>	\$3,732,889	\$0
Per Capita Ending Retained Earnings:	<b>\$84</b>	\$43	\$0

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 10000 and 275,000**

#### Local Government Profile

<b>Unit Name:</b>	Whiteside County		
<b>Unit Code:</b>	098/000/00	<b>County:</b>	Whiteside
<b>Fiscal Year End:</b>	11/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$61,751,149		
<b>Equalized Assessed Valuation:</b>	\$1,026,550,497		
<b>Population:</b>	54,498		
<b>Employees:</b>			
<b>Full Time:</b>	276		
<b>Part Time:</b>	69		
<b>Salaries Paid:</b>	\$17,982,166		

Blended Component Units
Number Submitted = 1
E911

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$51,546,587</b>	\$37,024,300	\$25,816,946
Per Capita Beginning Fund Balance:	<b>\$946</b>	\$916	\$828
Revenues During FY 23:	<b>\$47,287,626</b>	\$36,474,300	\$23,265,403
Expenditures During FY 23:	<b>\$43,738,493</b>	\$32,888,641	\$20,116,979
Per Capita Revenues:	<b>\$868</b>	\$852	\$802
Per Capita Expenditures:	<b>\$803</b>	\$784	\$725
Revenues over/under Expenditures:	<b>\$3,549,133</b>	\$3,585,659	\$1,883,323
Ratio of Fund Balance to Expenditures:	<b>121.61%</b>	126.35%	119.42%
Ending Fund Balance for FY 23:	<b>\$53,188,781</b>	\$40,148,368	\$26,836,900
Per Capita Ending Fund Balance:	<b>\$976</b>	\$978	\$848

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$328,280	\$0
Total Unreserved Funds:	<b>\$0</b>	\$618,982	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$36,915,415</b>	\$24,673,211	\$16,323,887
Total Unrestricted Net Assets:	<b>\$9,849,814</b>	\$12,756,377	\$9,460,623

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$833,984</b>	\$11,340,621	\$1,408,759
Per Capita Debt:	<b>\$15</b>	\$161	\$20
General Obligation Debt over EAV:	<b>0.00%</b>	0.12%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$0</b>	\$2,954,233	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$36	\$0
Revenues During FY 23:	<b>\$0</b>	\$2,001,903	\$0
Expenditures During FY 23:	<b>\$0</b>	\$2,112,616	\$0
Per Capita Revenues:	<b>\$0</b>	\$50	\$0
Per Capita Expenses:	<b>\$0</b>	\$49	\$0
Operating Income (loss):	<b>\$0</b>	(\$110,713)	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	444.54%	0.00%
Ending Retained Earnings for FY 23:	<b>\$0</b>	\$3,732,889	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$43	\$0

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Greater Than 275,000**

#### Local Government Profile

<b>Unit Name:</b>	Will County		
<b>Unit Code:</b>	099/000/00	<b>County:</b>	Will
<b>Fiscal Year End:</b>	11/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$785,523,591		
<b>Equalized Assessed Valuation:</b>	\$25,594,734,512		
<b>Population:</b>	700,728		
<b>Employees:</b>			
<b>Full Time:</b>	2,089		
<b>Part Time:</b>	162		
<b>Salaries Paid:</b>	\$148,610,353		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$389,591,682</b>	\$308,732,319	\$327,144,416
Per Capita Beginning Fund Balance:	<b>\$556</b>	\$548	\$561
Revenues During FY 23:	<b>\$501,941,067</b>	\$364,773,776	\$370,391,050
Expenditures During FY 23:	<b>\$422,941,660</b>	\$311,616,738	\$328,330,664
Per Capita Revenues:	<b>\$716</b>	\$641	\$661
Per Capita Expenditures:	<b>\$604</b>	\$547	\$566
Revenues over/under Expenditures:	<b>\$78,999,407</b>	\$53,157,040	\$64,645,491
Ratio of Fund Balance to Expenditures:	<b>103.37%</b>	110.79%	108.76%
Ending Fund Balance for FY 23:	<b>\$437,184,791</b>	\$343,789,026	\$352,846,136
Per Capita Ending Fund Balance:	<b>\$624</b>	\$607	\$595

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$205,476,630</b>	\$190,095,019	\$174,525,049
Total Unrestricted Net Assets:	<b>\$149,262,396</b>	\$136,621,261	\$165,907,398

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$612,929,038</b>	\$268,383,531	\$224,084,156
Per Capita Debt:	<b>\$875</b>	\$417	\$429
General Obligation Debt over EAV:	<b>1.40%</b>	0.37%	0.15%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$0</b>	\$82,914,416	\$29,954,385
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$128	\$69
Revenues During FY 23:	<b>\$0</b>	\$20,774,104	\$17,515,882
Expenditures During FY 23:	<b>\$0</b>	\$19,693,251	\$19,281,108
Per Capita Revenues:	<b>\$0</b>	\$39	\$45
Per Capita Expenses:	<b>\$0</b>	\$39	\$46
Operating Income (loss):	<b>\$0</b>	\$1,080,853	\$526,680
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	950.00%	342.77%
Ending Retained Earnings for FY 23:	<b>\$0</b>	\$84,148,780	\$30,523,383
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$128	\$71

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Greater Than 275,000**

#### Local Government Profile

<b>Unit Name:</b>	Winnebago County		
<b>Unit Code:</b>	101/000/00	<b>County:</b>	Winnebago
<b>Fiscal Year End:</b>	9/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$351,785,113		
<b>Equalized Assessed Valuation:</b>	\$4,876,031,918		
<b>Population:</b>	280,922		
<b>Employees:</b>			
<b>Full Time:</b>	1,461		
<b>Part Time:</b>	219		
<b>Salaries Paid:</b>	\$78,229,045		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$159,065,483</b>	\$308,732,319	\$327,144,416
Per Capita Beginning Fund Balance:	<b>\$566</b>	\$548	\$561
Revenues During FY 23:	<b>\$214,062,871</b>	\$364,773,776	\$370,391,050
Expenditures During FY 23:	<b>\$163,771,296</b>	\$311,616,738	\$328,330,664
Per Capita Revenues:	<b>\$762</b>	\$641	\$661
Per Capita Expenditures:	<b>\$583</b>	\$547	\$566
Revenues over/under Expenditures:	<b>\$50,291,575</b>	\$53,157,040	\$64,645,491
Ratio of Fund Balance to Expenditures:	<b>114.15%</b>	110.79%	108.76%
Ending Fund Balance for FY 23:	<b>\$186,939,900</b>	\$343,789,026	\$352,846,136
Per Capita Ending Fund Balance:	<b>\$665</b>	\$607	\$595

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$123,369,339</b>	\$190,095,019	\$174,525,049
Total Unrestricted Net Assets:	<b>\$65,078,387</b>	\$136,621,261	\$165,907,398

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$106,957,417</b>	\$268,383,531	\$224,084,156
Per Capita Debt:	<b>\$381</b>	\$417	\$429
General Obligation Debt over EAV:	<b>0.11%</b>	0.37%	0.15%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$3,357,193</b>	\$82,914,416	\$29,954,385
Per Capita Beginning Retained Earnings	<b>\$12</b>	\$128	\$69
Revenues During FY 23:	<b>\$15,407,708</b>	\$20,774,104	\$17,515,882
Expenditures During FY 23:	<b>\$19,841,582</b>	\$19,693,251	\$19,281,108
Per Capita Revenues:	<b>\$55</b>	\$39	\$45
Per Capita Expenses:	<b>\$71</b>	\$39	\$46
Operating Income (loss):	<b>(\$4,433,874)</b>	\$1,080,853	\$526,680
Ratio of Retained Earnings to Expenses:	<b>(5.72%)</b>	950.00%	342.77%
Ending Retained Earnings for FY 23:	<b>(\$1,135,154)</b>	\$84,148,780	\$30,523,383
Per Capita Ending Retained Earnings:	<b>(\$4)</b>	\$128	\$71

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 10000 and 275,000**

#### Local Government Profile

<b>Unit Name:</b>	Woodford County		
<b>Unit Code:</b>	102/000/00	<b>County:</b>	Woodford
<b>Fiscal Year End:</b>	11/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$37,231,488		
<b>Equalized Assessed Valuation:</b>	\$1,036,309,342		
<b>Population:</b>	38,285		
<b>Employees:</b>			
<b>Full Time:</b>	117		
<b>Part Time:</b>	35		
<b>Salaries Paid:</b>	\$9,074,328		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$25,816,946</b>	\$37,024,300	\$25,816,946
Per Capita Beginning Fund Balance:	<b>\$674</b>	\$916	\$828
Revenues During FY 23:	<b>\$25,716,310</b>	\$36,474,300	\$23,265,403
Expenditures During FY 23:	<b>\$23,459,619</b>	\$32,888,641	\$20,116,979
Per Capita Revenues:	<b>\$672</b>	\$852	\$802
Per Capita Expenditures:	<b>\$613</b>	\$784	\$725
Revenues over/under Expenditures:	<b>\$2,256,691</b>	\$3,585,659	\$1,883,323
Ratio of Fund Balance to Expenditures:	<b>121.71%</b>	126.35%	119.42%
Ending Fund Balance for FY 23:	<b>\$28,553,339</b>	\$40,148,368	\$26,836,900
Per Capita Ending Fund Balance:	<b>\$746</b>	\$978	\$848

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$328,280	\$0
Total Unreserved Funds:	<b>\$0</b>	\$618,982	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$10,974,951</b>	\$24,673,211	\$16,323,887
Total Unrestricted Net Assets:	<b>\$18,626,827</b>	\$12,756,377	\$9,460,623

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$387,609</b>	\$11,340,621	\$1,408,759
Per Capita Debt:	<b>\$10</b>	\$161	\$20
General Obligation Debt over EAV:	<b>0.00%</b>	0.12%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$0</b>	\$2,954,233	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$36	\$0
Revenues During FY 23:	<b>\$0</b>	\$2,001,903	\$0
Expenditures During FY 23:	<b>\$0</b>	\$2,112,616	\$0
Per Capita Revenues:	<b>\$0</b>	\$50	\$0
Per Capita Expenses:	<b>\$0</b>	\$49	\$0
Operating Income (loss):	<b>\$0</b>	(\$110,713)	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	444.54%	0.00%
Ending Retained Earnings for FY 23:	<b>\$0</b>	\$3,732,889	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$43	\$0