

# 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



**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>	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:	<b>\$36,841,466</b>	\$37,024,300	\$25,816,946
Per Capita Beginning Fund Balance:	<b>\$693</b>	\$916	\$828
Revenues During FY 23:	<b>\$36,371,454</b>	\$36,474,300	\$23,265,403
Expenditures During FY 23:	<b>\$36,187,868</b>	\$32,888,641	\$20,116,979
Per Capita Revenues:	<b>\$684</b>	\$852	\$802
Per Capita Expenditures:	<b>\$681</b>	\$784	\$725
Revenues over/under Expenditures:	<b>\$183,586</b>	\$3,585,659	\$1,883,323
Ratio of Fund Balance to Expenditures:	<b>105.94%</b>	126.35%	119.42%
Ending Fund Balance for FY 23:	<b>\$38,337,532</b>	\$40,148,368	\$26,836,900
Per Capita Ending Fund Balance:	<b>\$721</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>\$25,904,484</b>	\$24,673,211	\$16,323,887
Total Unrestricted Net Assets:	<b>\$10,731,101</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>\$1,876,000</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

<b>Unit Name:</b>	Brown County		
<b>Unit Code:</b>	005/000/00	<b>County:</b>	Brown
<b>Fiscal Year End:</b>	11/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$11,971,351		
<b>Equalized Assessed Valuation:</b>	\$132,670,025		
<b>Population:</b>	6,950		
<b>Employees:</b>			
<b>Full Time:</b>	62		
<b>Part Time:</b>	10		
<b>Salaries Paid:</b>	\$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:	\$9,148,458	\$8,822,394	\$7,318,351
Per Capita Beginning Fund Balance:	\$1,316	\$1,520	\$1,250
Revenues During FY 23:	\$6,558,586	\$7,486,628	\$6,355,363
Expenditures During FY 23:	\$7,283,472	\$8,123,132	\$5,985,216
Per Capita Revenues:	\$944	\$1,292	\$1,140
Per Capita Expenditures:	\$1,048	\$1,396	\$1,147
Revenues over/under Expenditures:	(\$724,886)	(\$636,504)	\$242,332
Ratio of Fund Balance to Expenditures:	115.65%	124.89%	114.19%
Ending Fund Balance for FY 23:	\$8,423,573	\$8,506,555	\$7,664,514
Per Capita Ending Fund Balance:	\$1,212	\$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:	\$6,518,773	\$5,574,064	\$4,477,834
Total Unrestricted Net Assets:	\$1,904,800	\$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
<p>Number Submitted = 1</p> <p>Calhoun Unit Road</p>

#### 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		

<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:	\$28,168,788	\$37,024,300	\$25,816,946
Per Capita Beginning Fund Balance:	\$828	\$916	\$828
Revenues During FY 23:	\$18,694,665	\$36,474,300	\$23,265,403
Expenditures During FY 23:	\$15,215,598	\$32,888,641	\$20,116,979
Per Capita Revenues:	\$549	\$852	\$802
Per Capita Expenditures:	\$447	\$784	\$725
Revenues over/under Expenditures:	\$3,479,067	\$3,585,659	\$1,883,323
Ratio of Fund Balance to Expenditures:	208.00%	126.35%	119.42%
Ending Fund Balance for FY 23:	\$31,647,855	\$40,148,368	\$26,836,900
Per Capita Ending Fund Balance:	\$930	\$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:	\$18,309,065	\$24,673,211	\$16,323,887
Total Unrestricted Net Assets:	\$13,700,122	\$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:	<b>\$25,277,653</b>	\$37,024,300	\$25,816,946
Per Capita Beginning Fund Balance:	<b>\$1,637</b>	\$916	\$828
Revenues During FY 23:	<b>\$19,655,774</b>	\$36,474,300	\$23,265,403
Expenditures During FY 23:	<b>\$19,406,208</b>	\$32,888,641	\$20,116,979
Per Capita Revenues:	<b>\$1,273</b>	\$852	\$802
Per Capita Expenditures:	<b>\$1,257</b>	\$784	\$725
Revenues over/under Expenditures:	<b>\$249,566</b>	\$3,585,659	\$1,883,323
Ratio of Fund Balance to Expenditures:	<b>131.54%</b>	126.35%	119.42%
Ending Fund Balance for FY 23:	<b>\$25,527,219</b>	\$40,148,368	\$26,836,900
Per Capita Ending Fund Balance:	<b>\$1,653</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>\$15,784,174</b>	\$24,673,211	\$16,323,887
Total Unrestricted Net Assets:	<b>\$9,743,045</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>	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:	\$19,743,559	\$37,024,300	\$25,816,946
Per Capita Beginning Fund Balance:	\$1,519	\$916	\$828
Revenues During FY 23:	\$12,975,660	\$36,474,300	\$23,265,403
Expenditures During FY 23:	\$12,027,800	\$32,888,641	\$20,116,979
Per Capita Revenues:	\$998	\$852	\$802
Per Capita Expenditures:	\$925	\$784	\$725
Revenues over/under Expenditures:	\$947,860	\$3,585,659	\$1,883,323
Ratio of Fund Balance to Expenditures:	172.03%	126.35%	119.42%
Ending Fund Balance for FY 23:	\$20,691,419	\$40,148,368	\$26,836,900
Per Capita Ending Fund Balance:	\$1,592	\$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:	\$16,977,368	\$24,673,211	\$16,323,887
Total Unrestricted Net Assets:	\$3,714,053	\$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

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$34,846,662	\$37,024,300	\$25,816,946
Per Capita Beginning Fund Balance:	\$926	\$916	\$828
Revenues During FY 23:	\$20,081,643	\$36,474,300	\$23,265,403
Expenditures During FY 23:	\$27,658,292	\$32,888,641	\$20,116,979
Per Capita Revenues:	\$534	\$852	\$802
Per Capita Expenditures:	\$735	\$784	\$725
Revenues over/under Expenditures:	(\$7,576,649)	\$3,585,659	\$1,883,323
Ratio of Fund Balance to Expenditures:	116.09%	126.35%	119.42%
Ending Fund Balance for FY 23:	\$32,108,948	\$40,148,368	\$26,836,900
Per Capita Ending Fund Balance:	\$853	\$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:	\$0	\$328,280	\$0
Total Unreserved Funds:	\$0	\$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:	\$19,346,806	\$24,673,211	\$16,323,887
Total Unrestricted Net Assets:	\$12,789,613	\$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>	<b>Cumberland County</b>
<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