

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

Unit Name:	Jackson County		
Unit Code:	039/000/00	County:	Jackson
Fiscal Year End:	11/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$31,732,643		
Equalized Assessed Valuation:	\$827,982,397		
Population:	52,974		
Employees:			
Full Time:	272		
Part Time:	73		
Salaries Paid:	\$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:	\$27,141,583	\$37,024,300	\$25,816,946
Per Capita Beginning Fund Balance:	\$512	\$916	\$828
Revenues During FY 23:	\$42,411,308	\$36,474,300	\$23,265,403
Expenditures During FY 23:	\$39,952,871	\$32,888,641	\$20,116,979
Per Capita Revenues:	\$801	\$852	\$802
Per Capita Expenditures:	\$754	\$784	\$725
Revenues over/under Expenditures:	\$2,458,437	\$3,585,659	\$1,883,323
Ratio of Fund Balance to Expenditures:	74.78%	126.35%	119.42%
Ending Fund Balance for FY 23:	\$29,876,097	\$40,148,368	\$26,836,900
Per Capita Ending Fund Balance:	\$564	\$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:	\$16,323,887	\$24,673,211	\$16,323,887
Total Unrestricted Net Assets:	\$3,226,412	\$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:	\$5,355,155	\$11,340,621	\$1,408,759
Per Capita Debt:	\$101	\$161	\$20
General Obligation Debt over EAV:	0.06%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$2,094,590	\$2,954,233	\$0
Per Capita Beginning Retained Earnings	\$40	\$36	\$0
Revenues During FY 23:	\$5,777,169	\$2,001,903	\$0
Expenditures During FY 23:	\$5,595,157	\$2,112,616	\$0
Per Capita Revenues:	\$109	\$50	\$0
Per Capita Expenses:	\$106	\$49	\$0
Operating Income (loss):	\$182,012	(\$110,713)	\$0
Ratio of Retained Earnings to Expenses:	40.69%	444.54%	0.00%
Ending Retained Earnings for FY 23:	\$2,276,602	\$3,732,889	\$0
Per Capita Ending Retained Earnings:	\$43	\$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:	Jasper County		
Unit Code:	040/000/00	County:	Jasper
Fiscal Year End:	11/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$31,541,222		
Equalized Assessed Valuation:	\$237,516,953		
Population:	9,547		
Employees:			
Full Time:	94		
Part Time:	33		
Salaries Paid:	\$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:	\$101,452	\$581,468	\$57,450
Per Capita Debt:	\$11	\$99	\$8
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

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

Unit Name:	Jefferson County		
Unit Code:	041/000/00	County:	Jefferson
Fiscal Year End:	11/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$23,459,198		
Equalized Assessed Valuation:	\$641,238,893		
Population:	36,320		
Employees:			
Full Time:	152		
Part Time:	46		
Salaries Paid:	\$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:	\$23,180,730	\$37,024,300	\$25,816,946
Per Capita Beginning Fund Balance:	\$638	\$916	\$828
Revenues During FY 23:	\$32,273,134	\$36,474,300	\$23,265,403
Expenditures During FY 23:	\$27,670,327	\$32,888,641	\$20,116,979
Per Capita Revenues:	\$889	\$852	\$802
Per Capita Expenditures:	\$762	\$784	\$725
Revenues over/under Expenditures:	\$4,602,807	\$3,585,659	\$1,883,323
Ratio of Fund Balance to Expenditures:	101.08%	126.35%	119.42%
Ending Fund Balance for FY 23:	\$27,969,465	\$40,148,368	\$26,836,900
Per Capita Ending Fund Balance:	\$770	\$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:	\$29,290,920	\$24,673,211	\$16,323,887
Total Unrestricted Net Assets:	\$69,478	\$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:	\$8,504,869	\$11,340,621	\$1,408,759
Per Capita Debt:	\$234	\$161	\$20
General Obligation Debt over EAV:	0.00%	0.12%	0.00%

Enterprise Funds

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

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

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:	\$20,528,187	\$37,024,300	\$25,816,946
Per Capita Beginning Fund Balance:	\$966	\$916	\$828
Revenues During FY 23:	\$15,258,870	\$36,474,300	\$23,265,403
Expenditures During FY 23:	\$14,159,063	\$32,888,641	\$20,116,979
Per Capita Revenues:	\$718	\$852	\$802
Per Capita Expenditures:	\$666	\$784	\$725
Revenues over/under Expenditures:	\$1,099,807	\$3,585,659	\$1,883,323
Ratio of Fund Balance to Expenditures:	153.08%	126.35%	119.42%
Ending Fund Balance for FY 23:	\$21,674,494	\$40,148,368	\$26,836,900
Per Capita Ending Fund Balance:	\$1,020	\$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:	\$6,982,756	\$24,673,211	\$16,323,887
Total Unrestricted Net Assets:	\$16,484,324	\$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:	\$4,040,000	\$11,340,621	\$1,408,759
Per Capita Debt:	\$190	\$161	\$20
General Obligation Debt over EAV:	0.88%	0.12%	0.00%

Enterprise Funds

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

Unit Name:	Jo Daviess County		
Unit Code:	043/000/00	County:	Jo Daviess
Fiscal Year End:	11/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$34,448,330		
Equalized Assessed Valuation:	\$866,399,781		
Population:	21,758		
Employees:			
Full Time:	108		
Part Time:	13		
Salaries Paid:	\$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:	\$27,082,384	\$37,024,300	\$25,816,946
Per Capita Beginning Fund Balance:	\$1,245	\$916	\$828
Revenues During FY 23:	\$23,265,403	\$36,474,300	\$23,265,403
Expenditures During FY 23:	\$18,924,347	\$32,888,641	\$20,116,979
Per Capita Revenues:	\$1,069	\$852	\$802
Per Capita Expenditures:	\$870	\$784	\$725
Revenues over/under Expenditures:	\$4,341,056	\$3,585,659	\$1,883,323
Ratio of Fund Balance to Expenditures:	193.58%	126.35%	119.42%
Ending Fund Balance for FY 23:	\$36,633,158	\$40,148,368	\$26,836,900
Per Capita Ending Fund Balance:	\$1,684	\$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:	\$30,277,115	\$24,673,211	\$16,323,887
Total Unrestricted Net Assets:	\$8,634,316	\$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:	\$9,304,461	\$11,340,621	\$1,408,759
Per Capita Debt:	\$428	\$161	\$20
General Obligation Debt over EAV:	0.00%	0.12%	0.00%

Enterprise Funds

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

Unit Name:	Kane County		
Unit Code:	045/000/00	County:	Kane
Fiscal Year End:	11/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,956,986,301		
Equalized Assessed Valuation:	\$17,821,477,181		
Population:	514,982		
Employees:			
Full Time:	1,249		
Part Time:	1,349		
Salaries Paid:	\$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:	\$302,362,204	\$308,732,319	\$327,144,416
Per Capita Beginning Fund Balance:	\$587	\$548	\$561
Revenues During FY 23:	\$238,841,032	\$364,773,776	\$370,391,050
Expenditures During FY 23:	\$233,719,667	\$311,616,738	\$328,330,664
Per Capita Revenues:	\$464	\$641	\$661
Per Capita Expenditures:	\$454	\$547	\$566
Revenues over/under Expenditures:	\$5,121,365	\$53,157,040	\$64,645,491
Ratio of Fund Balance to Expenditures:	124.64%	110.79%	108.76%
Ending Fund Balance for FY 23:	\$291,309,373	\$343,789,026	\$352,846,136
Per Capita Ending Fund Balance:	\$566	\$607	\$595

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:	\$143,573,467	\$190,095,019	\$174,525,049
Total Unrestricted Net Assets:	\$199,940,619	\$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:	\$255,256,402	\$268,383,531	\$224,084,156
Per Capita Debt:	\$496	\$417	\$429
General Obligation Debt over EAV:	0.53%	0.37%	0.15%

Enterprise Funds

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

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

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:	\$45,610,632	\$37,024,300	\$25,816,946
Per Capita Beginning Fund Balance:	\$431	\$916	\$828
Revenues During FY 23:	\$80,412,303	\$36,474,300	\$23,265,403
Expenditures During FY 23:	\$78,522,121	\$32,888,641	\$20,116,979
Per Capita Revenues:	\$759	\$852	\$802
Per Capita Expenditures:	\$741	\$784	\$725
Revenues over/under Expenditures:	\$1,890,182	\$3,585,659	\$1,883,323
Ratio of Fund Balance to Expenditures:	60.42%	126.35%	119.42%
Ending Fund Balance for FY 23:	\$47,444,977	\$40,148,368	\$26,836,900
Per Capita Ending Fund Balance:	\$448	\$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:	\$36,140,166	\$24,673,211	\$16,323,887
Total Unrestricted Net Assets:	(\$18,102,706)	\$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:	\$15,978,095	\$11,340,621	\$1,408,759
Per Capita Debt:	\$151	\$161	\$20
General Obligation Debt over EAV:	0.12%	0.12%	0.00%

Enterprise Funds

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

Unit Name:	Kendall County		
Unit Code:	047/000/00	County:	Kendall
Fiscal Year End:	11/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$146,900,118		
Equalized Assessed Valuation:	\$4,125,581,150		
Population:	128,990		
Employees:			
Full Time:	342		
Part Time:	119		
Salaries Paid:	\$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:	\$94,079,956	\$37,024,300	\$25,816,946
Per Capita Beginning Fund Balance:	\$729	\$916	\$828
Revenues During FY 23:	\$82,618,779	\$36,474,300	\$23,265,403
Expenditures During FY 23:	\$76,866,632	\$32,888,641	\$20,116,979
Per Capita Revenues:	\$641	\$852	\$802
Per Capita Expenditures:	\$596	\$784	\$725
Revenues over/under Expenditures:	\$5,752,147	\$3,585,659	\$1,883,323
Ratio of Fund Balance to Expenditures:	119.42%	126.35%	119.42%
Ending Fund Balance for FY 23:	\$91,793,023	\$40,148,368	\$26,836,900
Per Capita Ending Fund Balance:	\$712	\$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:	\$68,362,709	\$24,673,211	\$16,323,887
Total Unrestricted Net Assets:	\$30,577,421	\$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:	\$14,815,000	\$11,340,621	\$1,408,759
Per Capita Debt:	\$115	\$161	\$20
General Obligation Debt over EAV:	0.36%	0.12%	0.00%

Enterprise Funds

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

Unit Name:	Knox County		
Unit Code:	048/000/00	County:	Knox
Fiscal Year End:	11/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$80,875,954		
Equalized Assessed Valuation:	\$988,670,512		
Population:	48,411		
Employees:			
	Full Time:	324	
	Part Time:	94	
	Salaries Paid:	\$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:	\$37,586,427	\$37,024,300	\$25,816,946
Per Capita Beginning Fund Balance:	\$776	\$916	\$828
Revenues During FY 23:	\$40,284,440	\$36,474,300	\$23,265,403
Expenditures During FY 23:	\$35,814,397	\$32,888,641	\$20,116,979
Per Capita Revenues:	\$832	\$852	\$802
Per Capita Expenditures:	\$740	\$784	\$725
Revenues over/under Expenditures:	\$4,470,043	\$3,585,659	\$1,883,323
Ratio of Fund Balance to Expenditures:	112.73%	126.35%	119.42%
Ending Fund Balance for FY 23:	\$40,374,779	\$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:	\$39,290,048	\$24,673,211	\$16,323,887
Total Unrestricted Net Assets:	\$8,678,651	\$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:	\$14,893,366	\$11,340,621	\$1,408,759
Per Capita Debt:	\$308	\$161	\$20
General Obligation Debt over EAV:	1.14%	0.12%	0.00%

Enterprise Funds

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

Unit Name:	Lake County		
Unit Code:	049/000/00	County:	Lake
Fiscal Year End:	11/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$674,227,461		
Equalized Assessed Valuation:	\$28,793,125.678		
Population:	708,760		
Employees:			
Full Time:	2,554		
Part Time:	167		
Salaries Paid:	\$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:	\$493,350,888	\$308,732,319	\$327,144,416
Per Capita Beginning Fund Balance:	\$696	\$548	\$561
Revenues During FY 23:	\$515,795,083	\$364,773,776	\$370,391,050
Expenditures During FY 23:	\$436,038,453	\$311,616,738	\$328,330,664
Per Capita Revenues:	\$728	\$641	\$661
Per Capita Expenditures:	\$615	\$547	\$566
Revenues over/under Expenditures:	\$79,756,630	\$53,157,040	\$64,645,491
Ratio of Fund Balance to Expenditures:	128.68%	110.79%	108.76%
Ending Fund Balance for FY 23:	\$561,074,157	\$343,789,026	\$352,846,136
Per Capita Ending Fund Balance:	\$792	\$607	\$595

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:	\$336,838,808	\$190,095,019	\$174,525,049
Total Unrestricted Net Assets:	\$195,238,144	\$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:	\$192,911,910	\$268,383,531	\$224,084,156
Per Capita Debt:	\$272	\$417	\$429
General Obligation Debt over EAV:	0.00%	0.37%	0.15%

Enterprise Funds

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

Unit Name:	Lasalle County		
Unit Code:	050/000/00	County:	Lasalle
Fiscal Year End:	11/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$123,231,800		
Equalized Assessed Valuation:	\$3,141,923,741		
Population:	18,700		
Employees:			
Full Time:	492		
Part Time:	49		
Salaries Paid:	\$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:	\$66,557,465	\$37,024,300	\$25,816,946
Per Capita Beginning Fund Balance:	\$3,559	\$916	\$828
Revenues During FY 23:	\$76,712,256	\$36,474,300	\$23,265,403
Expenditures During FY 23:	\$70,213,707	\$32,888,641	\$20,116,979
Per Capita Revenues:	\$4,102	\$852	\$802
Per Capita Expenditures:	\$3,755	\$784	\$725
Revenues over/under Expenditures:	\$6,498,549	\$3,585,659	\$1,883,323
Ratio of Fund Balance to Expenditures:	129.76%	126.35%	119.42%
Ending Fund Balance for FY 23:	\$91,106,432	\$40,148,368	\$26,836,900
Per Capita Ending Fund Balance:	\$4,872	\$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:	\$66,377,680	\$24,673,211	\$16,323,887
Total Unrestricted Net Assets:	(\$71,843,446)	\$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:	\$43,200	\$11,340,621	\$1,408,759
Per Capita Debt:	\$2	\$161	\$20
General Obligation Debt over EAV:	0.00%	0.12%	0.00%

Enterprise Funds

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

Unit Name:	Lawrence County		
Unit Code:	051/000/00	County:	Lawrence
Fiscal Year End:	11/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$8,785,428		
Equalized Assessed Valuation:	\$197,172,384		
Population:	15,280		
Employees:			
	Full Time:	67	
	Part Time:	24	
	Salaries Paid:	\$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:	\$11,673,584	\$37,024,300	\$25,816,946
Per Capita Beginning Fund Balance:	\$764	\$916	\$828
Revenues During FY 23:	\$10,882,422	\$36,474,300	\$23,265,403
Expenditures During FY 23:	\$10,980,240	\$32,888,641	\$20,116,979
Per Capita Revenues:	\$712	\$852	\$802
Per Capita Expenditures:	\$719	\$784	\$725
Revenues over/under Expenditures:	(\$97,818)	\$3,585,659	\$1,883,323
Ratio of Fund Balance to Expenditures:	105.42%	126.35%	119.42%
Ending Fund Balance for FY 23:	\$11,575,768	\$40,148,368	\$26,836,900
Per Capita Ending Fund Balance:	\$758	\$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:	\$7,286,146	\$24,673,211	\$16,323,887
Total Unrestricted Net Assets:	\$4,419,707	\$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:	\$130,085	\$11,340,621	\$1,408,759
Per Capita Debt:	\$9	\$161	\$20
General Obligation Debt over EAV:	0.00%	0.12%	0.00%

Enterprise Funds

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

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

Blended Component Units

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:	\$10,553,309	\$11,340,621	\$1,408,759
Per Capita Debt:	\$312	\$161	\$20
General Obligation Debt over EAV:	1.09%	0.12%	0.00%

Enterprise Funds

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

Unit Name:	Livingston County		
Unit Code:	053/000/00	County:	Livingston
Fiscal Year End:	11/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$46,220,303		
Equalized Assessed Valuation:	\$921,244,632		
Population:	35,648		
Employees:			
Full Time:	175		
Part Time:	99		
Salaries Paid:	\$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:	\$53,627,554	\$37,024,300	\$25,816,946
Per Capita Beginning Fund Balance:	\$1,504	\$916	\$828
Revenues During FY 23:	\$33,718,455	\$36,474,300	\$23,265,403
Expenditures During FY 23:	\$32,203,010	\$32,888,641	\$20,116,979
Per Capita Revenues:	\$946	\$852	\$802
Per Capita Expenditures:	\$903	\$784	\$725
Revenues over/under Expenditures:	\$1,515,445	\$3,585,659	\$1,883,323
Ratio of Fund Balance to Expenditures:	171.24%	126.35%	119.42%
Ending Fund Balance for FY 23:	\$55,142,999	\$40,148,368	\$26,836,900
Per Capita Ending Fund Balance:	\$1,547	\$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:	\$10,591,642	\$24,673,211	\$16,323,887
Total Unrestricted Net Assets:	\$45,183,233	\$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:	\$94,612	\$11,340,621	\$1,408,759
Per Capita Debt:	\$3	\$161	\$20
General Obligation Debt over EAV:	0.00%	0.12%	0.00%

Enterprise Funds

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

Unit Name:	Logan County		
Unit Code:	054/000/00	County:	Logan
Fiscal Year End:	11/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$35,762,339		
Equalized Assessed Valuation:	\$701,565,962		
Population:	27,590		
Employees:			
Full Time:	129		
Part Time:	37		
Salaries Paid:	\$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:	\$10,596,992	\$11,340,621	\$1,408,759
Per Capita Debt:	\$384	\$161	\$20
General Obligation Debt over EAV:	0.00%	0.12%	0.00%

Enterprise Funds

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