

# 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:	\$11,226,997	\$8,822,394	\$7,318,351
Per Capita Beginning Fund Balance:	\$2,984	\$1,520	\$1,250
Revenues During FY 23:	\$4,290,864	\$7,486,628	\$6,355,363
Expenditures During FY 23:	\$3,907,670	\$8,123,132	\$5,985,216
Per Capita Revenues:	\$1,140	\$1,292	\$1,140
Per Capita Expenditures:	\$1,038	\$1,396	\$1,147
Revenues over/under Expenditures:	\$383,194	(\$636,504)	\$242,332
Ratio of Fund Balance to Expenditures:	281.61%	124.89%	114.19%
Ending Fund Balance for FY 23:	\$11,004,494	\$8,506,555	\$7,664,514
Per Capita Ending Fund Balance:	\$2,924	\$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:	\$5,391,590	\$5,574,064	\$4,477,834
Total Unrestricted Net Assets:	\$3,064,037	\$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

<b>Unit Name:</b>	Pulaski County		
<b>Unit Code:</b>	077/000/00	<b>County:</b>	Pulaski
<b>Fiscal Year End:</b>	11/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$22,476,213		
<b>Equalized Assessed Valuation:</b>	\$52,906,794		
<b>Population:</b>	5,193		
<b>Employees:</b>			
<b>Full Time:</b>	164		
<b>Part Time:</b>	6		
<b>Salaries Paid:</b>	\$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:	\$4,214,644	\$8,822,394	\$7,318,351
Per Capita Beginning Fund Balance:	\$812	\$1,520	\$1,250
Revenues During FY 23:	\$13,686,376	\$7,486,628	\$6,355,363
Expenditures During FY 23:	\$20,277,742	\$8,123,132	\$5,985,216
Per Capita Revenues:	\$2,636	\$1,292	\$1,140
Per Capita Expenditures:	\$3,905	\$1,396	\$1,147
Revenues over/under Expenditures:	(\$6,591,366)	(\$636,504)	\$242,332
Ratio of Fund Balance to Expenditures:	20.56%	124.89%	114.19%
Ending Fund Balance for FY 23:	\$4,169,281	\$8,506,555	\$7,664,514
Per Capita Ending Fund Balance:	\$803	\$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:	\$4,473,911	\$5,574,064	\$4,477,834
Total Unrestricted Net Assets:	(\$2,089,474)	\$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

<u>General and Special Funds</u>	<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
<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>\$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