

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Less Than 1,000**

#### Local Government Profile

<b>Unit Name:</b>	Galatia Village		
<b>Unit Code:</b>	082/020/32	<b>County:</b>	Saline
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,103,700		
<b>Equalized Assessed Valuation:</b>	\$5,940,204		
<b>Population:</b>	827		
<b>Employees:</b>			
<b>Full Time:</b>	4		
<b>Part Time:</b>	8		
<b>Salaries Paid:</b>	\$157,422		

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>\$1,083,741</b>	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	<b>\$1,310</b>	\$12,461	\$971
Revenues During FY 23:	<b>\$459,631</b>	\$513,571	\$224,624
Expenditures During FY 23:	<b>\$361,459</b>	\$418,948	\$163,794
Per Capita Revenues:	<b>\$556</b>	\$23,831	\$595
Per Capita Expenditures:	<b>\$437</b>	\$20,787	\$472
Revenues over/under Expenditures:	<b>\$98,172</b>	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	<b>350.72%</b>	353.94%	249.85%
Ending Fund Balance for FY 23:	<b>\$1,267,700</b>	\$763,867	\$379,510
Per Capita Ending Fund Balance:	<b>\$1,533</b>	\$15,511	\$1,116

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$14,175	\$0
Total Unreserved Funds:	<b>\$0</b>	\$47,388	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$194,785</b>	\$283,356	\$81,395
Total Unrestricted Net Assets:	<b>\$1,072,915</b>	\$159,352	\$212,330

# 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>\$1,030,418</b>	\$461,994	\$32,000
Per Capita Debt:	<b>\$1,246</b>	\$8,336	\$73
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$3,077,003</b>	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	<b>\$3,721</b>	\$12,337	\$1,328
Revenues During FY 23:	<b>\$1,127,649</b>	\$362,679	\$130,462
Expenditures During FY 23:	<b>\$799,905</b>	\$335,468	\$134,205
Per Capita Revenues:	<b>\$1,364</b>	\$10,028	\$341
Per Capita Expenses:	<b>\$967</b>	\$8,684	\$358
Operating Income (loss):	<b>\$327,744</b>	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	<b>407.43%</b>	420.53%	326.14%
Ending Retained Earnings for FY 23:	<b>\$3,259,083</b>	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	<b>\$3,941</b>	\$13,693	\$1,373

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1000 and 25,000**

#### Local Government Profile

<b>Unit Name:</b>	Galena City		
<b>Unit Code:</b>	043/025/30	<b>County:</b>	Jo Daviess
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$13,998,564		
<b>Equalized Assessed Valuation:</b>	\$118,158,560		
<b>Population:</b>	3,308		
<b>Employees:</b>			
<b>Full Time:</b>		30	
<b>Part Time:</b>		50	
<b>Salaries Paid:</b>		\$1,986,406	

#### Blended Component Units

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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$5,950,275</b>	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	<b>\$1,799</b>	\$1,275	\$946
Revenues During FY 23:	<b>\$7,585,563</b>	\$8,592,750	\$4,029,354
Expenditures During FY 23:	<b>\$6,442,398</b>	\$7,387,630	\$3,480,394
Per Capita Revenues:	<b>\$2,293</b>	\$1,271	\$1,015
Per Capita Expenditures:	<b>\$1,948</b>	\$1,070	\$859
Revenues over/under Expenditures:	<b>\$1,143,165</b>	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	<b>98.94%</b>	148.27%	123.08%
Ending Fund Balance for FY 23:	<b>\$6,373,900</b>	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	<b>\$1,927</b>	\$1,452	\$1,079

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$39,036	\$0
Total Unreserved Funds:	<b>\$0</b>	\$45,153	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$3,486,576</b>	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	<b>\$5,247,209</b>	(\$3,040,879)	\$907,008

# 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>\$7,481,092</b>	\$14,536,814	\$2,939,830
Per Capita Debt:	<b>\$2,262</b>	\$1,852	\$913
General Obligation Debt over EAV:	<b>0.00%</b>	1.72%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$3,120,615</b>	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	<b>\$943</b>	\$2,109	\$1,705
Revenues During FY 23:	<b>\$3,225,793</b>	\$4,017,717	\$1,655,930
Expenditures During FY 23:	<b>\$2,944,272</b>	\$3,520,157	\$1,505,208
Per Capita Revenues:	<b>\$975</b>	\$677	\$474
Per Capita Expenses:	<b>\$890</b>	\$611	\$435
Operating Income (loss):	<b>\$281,521</b>	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	<b>127.04%</b>	413.07%	350.42%
Ending Retained Earnings for FY 23:	<b>\$3,740,261</b>	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	<b>\$1,131</b>	\$2,172	\$1,778

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Greater than 25,000**

#### Local Government Profile

<b>Unit Name:</b>	Galesburg City		
<b>Unit Code:</b>	048/025/30	<b>County:</b>	Knox
<b>Fiscal Year End:</b>	12/31/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$75,037,799		
<b>Equalized Assessed Valuation:</b>	\$396,985,017		
<b>Population:</b>	29,255		
<b>Employees:</b>			
	<b>Full Time:</b>	297	
	<b>Part Time:</b>	298	
	<b>Salaries Paid:</b>	\$19,652,426	

Blended Component Units
Number Submitted = 1
Galesburg Town

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$33,589,517</b>	\$45,827,429	\$34,700,999
Per Capita Beginning Fund Balance:	<b>\$1,148</b>	\$915	\$919
Revenues During FY 23:	<b>\$50,681,191</b>	\$78,236,345	\$60,818,797
Expenditures During FY 23:	<b>\$45,894,098</b>	\$67,704,125	\$50,267,777
Per Capita Revenues:	<b>\$1,732</b>	\$1,512	\$1,510
Per Capita Expenditures:	<b>\$1,569</b>	\$1,292	\$1,272
Revenues over/under Expenditures:	<b>\$4,787,093</b>	\$10,532,220	\$7,422,555
Ratio of Fund Balance to Expenditures:	<b>72.82%</b>	85.37%	77.35%
Ending Fund Balance for FY 23:	<b>\$33,419,123</b>	\$51,747,668	\$40,157,145
Per Capita Ending Fund Balance:	<b>\$1,142</b>	\$1,034	\$1,023

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$4,513	\$0
Total Unreserved Funds:	<b>\$0</b>	\$264,094	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$11,445,414</b>	\$18,647,653	\$12,267,557
Total Unrestricted Net Assets:	<b>(\$47,543,806)</b>	(\$71,432,134)	(\$22,408,027)

# 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>\$115,424,921</b>	\$148,481,432	\$87,529,265
Per Capita Debt:	<b>\$3,945</b>	\$2,751	\$2,179
General Obligation Debt over EAV:	<b>5.79%</b>	8.98%	2.25%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$32,752,078</b>	\$84,713,725	\$62,510,846
Per Capita Beginning Retained Earnings	<b>\$1,120</b>	\$1,661	\$1,337
Revenues During FY 23:	<b>\$11,075,614</b>	\$27,833,660	\$19,017,689
Expenditures During FY 23:	<b>\$8,829,527</b>	\$24,431,806	\$15,980,912
Per Capita Revenues:	<b>\$379</b>	\$534	\$406
Per Capita Expenses:	<b>\$302</b>	\$463	\$368
Operating Income (loss):	<b>\$2,246,087</b>	\$3,401,854	\$2,362,233
Ratio of Retained Earnings to Expenses:	<b>392.28%</b>	432.45%	411.24%
Ending Retained Earnings for FY 23:	<b>\$34,636,512</b>	\$88,626,567	\$65,322,713
Per Capita Ending Retained Earnings:	<b>\$1,184</b>	\$1,747	\$1,442

# FISCAL YEAR 2023



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## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1000 and 25,000**

#### Local Government Profile

<b>Unit Name:</b>	Galva City		
<b>Unit Code:</b>	037/050/30	<b>County:</b>	Henry
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$10,374,430		
<b>Equalized Assessed Valuation:</b>	\$58,256,660		
<b>Population:</b>	2,589		
<b>Employees:</b>			
<b>Full Time:</b>	15		
<b>Part Time:</b>	63		
<b>Salaries Paid:</b>	\$1,013,141		

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>\$595,502</b>	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	<b>\$230</b>	\$1,275	\$946
Revenues During FY 23:	<b>\$3,983,047</b>	\$8,592,750	\$4,029,354
Expenditures During FY 23:	<b>\$3,170,414</b>	\$7,387,630	\$3,480,394
Per Capita Revenues:	<b>\$1,538</b>	\$1,271	\$1,015
Per Capita Expenditures:	<b>\$1,225</b>	\$1,070	\$859
Revenues over/under Expenditures:	<b>\$812,633</b>	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	<b>42.36%</b>	148.27%	123.08%
Ending Fund Balance for FY 23:	<b>\$1,343,135</b>	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	<b>\$519</b>	\$1,452	\$1,079

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$39,036	\$0
Total Unreserved Funds:	<b>\$0</b>	\$45,153	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$196,953</b>	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	<b>\$1,146,182</b>	(\$3,040,879)	\$907,008

# 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>\$2,267,626</b>	\$14,536,814	\$2,939,830
Per Capita Debt:	<b>\$876</b>	\$1,852	\$913
General Obligation Debt over EAV:	<b>0.00%</b>	1.72%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$3,113,899</b>	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	<b>\$1,203</b>	\$2,109	\$1,705
Revenues During FY 23:	<b>\$1,397,665</b>	\$4,017,717	\$1,655,930
Expenditures During FY 23:	<b>\$1,876,377</b>	\$3,520,157	\$1,505,208
Per Capita Revenues:	<b>\$540</b>	\$677	\$474
Per Capita Expenses:	<b>\$725</b>	\$611	\$435
Operating Income (loss):	<b>(\$478,712)</b>	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	<b>143.90%</b>	413.07%	350.42%
Ending Retained Earnings for FY 23:	<b>\$2,700,187</b>	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	<b>\$1,043</b>	\$2,172	\$1,778

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1000 and 25,000**

#### Local Government Profile

<b>Unit Name:</b>	Gardner Village
<b>Unit Code:</b>	032/045/32
<b>County:</b>	Grundy
<b>Fiscal Year End:</b>	4/30/2023
<b>Accounting Method:</b>	Cash With Assets
<b>Appropriation or Budget:</b>	\$9,531,300
<b>Equalized Assessed Valuation:</b>	\$10,367,135
<b>Population:</b>	1,444
<b>Employees:</b>	
<b>Full Time:</b>	5
<b>Part Time:</b>	7
<b>Salaries Paid:</b>	\$188,164

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$2,714,937	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$1,880	\$1,275	\$946
Revenues During FY 23:	\$2,385,248	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$1,892,330	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$1,652	\$1,271	\$1,015
Per Capita Expenditures:	\$1,310	\$1,070	\$859
Revenues over/under Expenditures:	\$492,918	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	169.52%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$3,207,855	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$2,222	\$1,452	\$1,079

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$39,036	\$0
Total Unreserved Funds:	\$0	\$45,153	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,739,738	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$1,517,024	(\$3,040,879)	\$907,008

# 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>	\$14,536,814	\$2,939,830
Per Capita Debt:	<b>\$0</b>	\$1,852	\$913
General Obligation Debt over EAV:	<b>0.00%</b>	1.72%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$3,729,234</b>	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	<b>\$2,583</b>	\$2,109	\$1,705
Revenues During FY 23:	<b>\$289,391</b>	\$4,017,717	\$1,655,930
Expenditures During FY 23:	<b>\$464,502</b>	\$3,520,157	\$1,505,208
Per Capita Revenues:	<b>\$200</b>	\$677	\$474
Per Capita Expenses:	<b>\$322</b>	\$611	\$435
Operating Income (loss):	<b>(\$175,111)</b>	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	<b>765.15%</b>	413.07%	350.42%
Ending Retained Earnings for FY 23:	<b>\$3,554,123</b>	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	<b>\$2,461</b>	\$2,172	\$1,778

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Less Than 1,000**

#### Local Government Profile

<b>Unit Name:</b>	Garrett Village		
<b>Unit Code:</b>	021/025/32	<b>County:</b>	Douglas
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$67,750		
<b>Equalized Assessed Valuation:</b>	\$705,658		
<b>Population:</b>	122		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$170,434	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$1,397	\$12,461	\$971
Revenues During FY 23:	\$72,649	\$513,571	\$224,624
Expenditures During FY 23:	\$44,572	\$418,948	\$163,794
Per Capita Revenues:	\$595	\$23,831	\$595
Per Capita Expenditures:	\$365	\$20,787	\$472
Revenues over/under Expenditures:	\$28,077	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	445.37%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$198,511	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$1,627	\$15,511	\$1,116

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$14,175	\$0
Total Unreserved Funds:	\$0	\$47,388	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$95,960	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$102,551	\$159,352	\$212,330

# 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>\$75,882</b>	\$461,994	\$32,000
Per Capita Debt:	<b>\$622</b>	\$8,336	\$73
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$331,313</b>	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	<b>\$2,716</b>	\$12,337	\$1,328
Revenues During FY 23:	<b>\$48,677</b>	\$362,679	\$130,462
Expenditures During FY 23:	<b>\$59,249</b>	\$335,468	\$134,205
Per Capita Revenues:	<b>\$399</b>	\$10,028	\$341
Per Capita Expenses:	<b>\$486</b>	\$8,684	\$358
Operating Income (loss):	<b>(\$10,572)</b>	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	<b>541.34%</b>	420.53%	326.14%
Ending Retained Earnings for FY 23:	<b>\$320,741</b>	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	<b>\$2,629</b>	\$13,693	\$1,373

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Less Than 1,000**

#### Local Government Profile

<b>Unit Name:</b>	Gays Village														
<b>Unit Code:</b>	070/025/32	<b>County:</b>	Moultrie												
<b>Fiscal Year End:</b>	4/30/2023														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$152,139														
<b>Equalized Assessed Valuation:</b>	\$2,614,773														
<b>Population:</b>	222														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$374,701	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$1,688	\$12,461	\$971
Revenues During FY 23:	\$92,641	\$513,571	\$224,624
Expenditures During FY 23:	\$56,721	\$418,948	\$163,794
Per Capita Revenues:	\$417	\$23,831	\$595
Per Capita Expenditures:	\$256	\$20,787	\$472
Revenues over/under Expenditures:	\$35,920	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	723.93%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$410,621	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$1,850	\$15,511	\$1,116

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$14,175	\$0
Total Unreserved Funds:	\$410,622	\$47,388	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$0	\$159,352	\$212,330

# 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>	\$461,994	\$32,000
Per Capita Debt:	<b>\$0</b>	\$8,336	\$73
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$0</b>	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$12,337	\$1,328
Revenues During FY 23:	<b>\$0</b>	\$362,679	\$130,462
Expenditures During FY 23:	<b>\$0</b>	\$335,468	\$134,205
Per Capita Revenues:	<b>\$0</b>	\$10,028	\$341
Per Capita Expenses:	<b>\$0</b>	\$8,684	\$358
Operating Income (loss):	<b>\$0</b>	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	420.53%	326.14%
Ending Retained Earnings for FY 23:	<b>\$0</b>	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$13,693	\$1,373

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1000 and 25,000**

#### Local Government Profile

<b>Unit Name:</b>	Geneseo City		
<b>Unit Code:</b>	037/055/30	<b>County:</b>	Henry
<b>Fiscal Year End:</b>	12/31/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$20,495,948		
<b>Equalized Assessed Valuation:</b>	\$164,463,692		
<b>Population:</b>	6,515		
<b>Employees:</b>			
<b>Full Time:</b>	62		
<b>Part Time:</b>	12		
<b>Salaries Paid:</b>	\$4,965,716		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$9,331,394	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$1,432	\$1,275	\$946
Revenues During FY 23:	\$6,906,424	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$5,237,890	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$1,060	\$1,271	\$1,015
Per Capita Expenditures:	\$804	\$1,070	\$859
Revenues over/under Expenditures:	\$1,668,534	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	207.85%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$10,887,078	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$1,671	\$1,452	\$1,079

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$39,036	\$0
Total Unreserved Funds:	\$0	\$45,153	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,366,563	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$3,385,031	(\$3,040,879)	\$907,008

# 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>\$17,792,102</b>	\$14,536,814	\$2,939,830
Per Capita Debt:	<b>\$2,731</b>	\$1,852	\$913
General Obligation Debt over EAV:	<b>0.20%</b>	1.72%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$28,576,989</b>	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	<b>\$4,386</b>	\$2,109	\$1,705
Revenues During FY 23:	<b>\$13,284,969</b>	\$4,017,717	\$1,655,930
Expenditures During FY 23:	<b>\$10,653,709</b>	\$3,520,157	\$1,505,208
Per Capita Revenues:	<b>\$2,039</b>	\$677	\$474
Per Capita Expenses:	<b>\$1,635</b>	\$611	\$435
Operating Income (loss):	<b>\$2,631,260</b>	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	<b>292.93%</b>	413.07%	350.42%
Ending Retained Earnings for FY 23:	<b>\$31,208,249</b>	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	<b>\$4,790</b>	\$2,172	\$1,778



**DATA SUMMARY**

**MUNICIPALITIES: Population Between 1000 and 25,000**

**Local Government Profile**

<b>Unit Name:</b>	Geneva City		
<b>Unit Code:</b>	045/045/30	<b>County:</b>	Kane
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$112,889,365		
<b>Equalized Assessed Valuation:</b>	\$1,159,568,585		
<b>Population:</b>	21,393		
<b>Employees:</b>			
	<b>Full Time:</b>	140	
	<b>Part Time:</b>	41	
	<b>Salaries Paid:</b>	\$15,562,017	

Blended Component Units	

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$16,039,771	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$750	\$1,275	\$946
Revenues During FY 23:	\$26,486,984	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$20,432,899	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$1,238	\$1,271	\$1,015
Per Capita Expenditures:	\$955	\$1,070	\$859
Revenues over/under Expenditures:	\$6,054,085	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	90.31%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$18,451,990	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$863	\$1,452	\$1,079

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$39,036	\$0
Total Unreserved Funds:	\$0	\$45,153	\$0

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$11,318,071	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	(\$11,050,279)	(\$3,040,879)	\$907,008

# 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>\$68,632,189</b>	\$14,536,814	\$2,939,830
Per Capita Debt:	<b>\$3,208</b>	\$1,852	\$913
General Obligation Debt over EAV:	<b>0.00%</b>	1.72%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$117,086,965</b>	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	<b>\$5,473</b>	\$2,109	\$1,705
Revenues During FY 23:	<b>\$50,156,425</b>	\$4,017,717	\$1,655,930
Expenditures During FY 23:	<b>\$43,991,452</b>	\$3,520,157	\$1,505,208
Per Capita Revenues:	<b>\$2,345</b>	\$677	\$474
Per Capita Expenses:	<b>\$2,056</b>	\$611	\$435
Operating Income (loss):	<b>\$6,164,973</b>	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	<b>279.67%</b>	413.07%	350.42%
Ending Retained Earnings for FY 23:	<b>\$123,031,206</b>	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	<b>\$5,751</b>	\$2,172	\$1,778

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1000 and 25,000**

#### Local Government Profile

<b>Unit Name:</b>	Genoa City		
<b>Unit Code:</b>	019/020/30	<b>County:</b>	DeKalb
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$13,040,705		
<b>Equalized Assessed Valuation:</b>	\$109,015,809		
<b>Population:</b>	5,298		
<b>Employees:</b>			
<b>Full Time:</b>	22		
<b>Part Time:</b>	31		
<b>Salaries Paid:</b>	\$1,694,289		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$3,581,745	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$676	\$1,275	\$946
Revenues During FY 23:	\$4,733,547	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$3,258,176	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$893	\$1,271	\$1,015
Per Capita Expenditures:	\$615	\$1,070	\$859
Revenues over/under Expenditures:	\$1,475,371	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	106.11%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$3,457,116	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$653	\$1,452	\$1,079

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$39,036	\$0
Total Unreserved Funds:	\$0	\$45,153	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,765,452	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	(\$1,240,365)	(\$3,040,879)	\$907,008

# 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>\$3,532,443</b>	\$14,536,814	\$2,939,830
Per Capita Debt:	<b>\$667</b>	\$1,852	\$913
General Obligation Debt over EAV:	<b>0.00%</b>	1.72%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$10,247,197</b>	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	<b>\$1,934</b>	\$2,109	\$1,705
Revenues During FY 23:	<b>\$1,985,999</b>	\$4,017,717	\$1,655,930
Expenditures During FY 23:	<b>\$1,838,263</b>	\$3,520,157	\$1,505,208
Per Capita Revenues:	<b>\$375</b>	\$677	\$474
Per Capita Expenses:	<b>\$347</b>	\$611	\$435
Operating Income (loss):	<b>\$147,736</b>	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	<b>565.48%</b>	413.07%	350.42%
Ending Retained Earnings for FY 23:	<b>\$10,394,933</b>	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	<b>\$1,962</b>	\$2,172	\$1,778

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1000 and 25,000**

#### Local Government Profile

<b>Unit Name:</b>	Georgetown City		
<b>Unit Code:</b>	092/045/30	<b>County:</b>	Vermilion
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$2,819,533		
<b>Equalized Assessed Valuation:</b>	\$22,153,513		
<b>Population:</b>	3,143		
<b>Employees:</b>			
<b>Full Time:</b>	16		
<b>Part Time:</b>	9		
<b>Salaries Paid:</b>	\$833,597		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$2,492,032	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$793	\$1,275	\$946
Revenues During FY 23:	\$1,773,048	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$1,163,553	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$564	\$1,271	\$1,015
Per Capita Expenditures:	\$370	\$1,070	\$859
Revenues over/under Expenditures:	\$609,495	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	263.33%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$3,064,027	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$975	\$1,452	\$1,079

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$39,036	\$0
Total Unreserved Funds:	\$0	\$45,153	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$804,629	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$2,554,810	(\$3,040,879)	\$907,008

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$9,193,626</b>	\$14,536,814	\$2,939,830
Per Capita Debt:	<b>\$2,925</b>	\$1,852	\$913
General Obligation Debt over EAV:	<b>0.68%</b>	1.72%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$7,124,306</b>	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	<b>\$2,267</b>	\$2,109	\$1,705
Revenues During FY 23:	<b>\$1,566,847</b>	\$4,017,717	\$1,655,930
Expenditures During FY 23:	<b>\$1,522,006</b>	\$3,520,157	\$1,505,208
Per Capita Revenues:	<b>\$499</b>	\$677	\$474
Per Capita Expenses:	<b>\$484</b>	\$611	\$435
Operating Income (loss):	<b>\$44,841</b>	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	<b>470.51%</b>	413.07%	350.42%
Ending Retained Earnings for FY 23:	<b>\$7,161,147</b>	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	<b>\$2,278</b>	\$2,172	\$1,778

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Less Than 1,000**

#### Local Government Profile

<b>Unit Name:</b>	German Valley Village		
<b>Unit Code:</b>	089/030/32	<b>County:</b>	Stephenson
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$655,950		
<b>Equalized Assessed Valuation:</b>	\$6,085,498		
<b>Population:</b>	450		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	18		
<b>Salaries Paid:</b>	\$61,896		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$483,648	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$1,075	\$12,461	\$971
Revenues During FY 23:	\$278,157	\$513,571	\$224,624
Expenditures During FY 23:	\$125,011	\$418,948	\$163,794
Per Capita Revenues:	\$618	\$23,831	\$595
Per Capita Expenditures:	\$278	\$20,787	\$472
Revenues over/under Expenditures:	\$153,146	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	470.77%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$588,509	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$1,308	\$15,511	\$1,116

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$14,175	\$0
Total Unreserved Funds:	\$0	\$47,388	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$113,281	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$475,228	\$159,352	\$212,330

# 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>\$2,549,550</b>	\$461,994	\$32,000
Per Capita Debt:	<b>\$5,666</b>	\$8,336	\$73
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$484,333</b>	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	<b>\$1,076</b>	\$12,337	\$1,328
Revenues During FY 23:	<b>\$291,380</b>	\$362,679	\$130,462
Expenditures During FY 23:	<b>\$407,803</b>	\$335,468	\$134,205
Per Capita Revenues:	<b>\$648</b>	\$10,028	\$341
Per Capita Expenses:	<b>\$906</b>	\$8,684	\$358
Operating Income (loss):	<b>(\$116,423)</b>	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	<b>102.06%</b>	420.53%	326.14%
Ending Retained Earnings for FY 23:	<b>\$416,195</b>	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	<b>\$925</b>	\$13,693	\$1,373

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1000 and 25,000**

#### Local Government Profile

<b>Unit Name:</b>	Germantown Village		
<b>Unit Code:</b>	014/040/32	<b>County:</b>	Clinton
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$2,412,905		
<b>Equalized Assessed Valuation:</b>	\$23,823,564		
<b>Population:</b>	1,324		
<b>Employees:</b>			
<b>Full Time:</b>	6		
<b>Part Time:</b>	16		
<b>Salaries Paid:</b>	\$367,061		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,807,529	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$1,365	\$1,275	\$946
Revenues During FY 23:	\$1,335,181	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$1,148,243	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$1,008	\$1,271	\$1,015
Per Capita Expenditures:	\$867	\$1,070	\$859
Revenues over/under Expenditures:	\$186,938	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	130.63%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$1,499,901	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$1,133	\$1,452	\$1,079

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$39,036	\$0
Total Unreserved Funds:	\$0	\$45,153	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$425,137	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$1,074,764	(\$3,040,879)	\$907,008

# 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>\$1,369,190</b>	\$14,536,814	\$2,939,830
Per Capita Debt:	<b>\$1,034</b>	\$1,852	\$913
General Obligation Debt over EAV:	<b>0.00%</b>	1.72%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$2,289,474</b>	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	<b>\$1,729</b>	\$2,109	\$1,705
Revenues During FY 23:	<b>\$685,753</b>	\$4,017,717	\$1,655,930
Expenditures During FY 23:	<b>\$669,806</b>	\$3,520,157	\$1,505,208
Per Capita Revenues:	<b>\$518</b>	\$677	\$474
Per Capita Expenses:	<b>\$506</b>	\$611	\$435
Operating Income (loss):	<b>\$15,947</b>	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	<b>447.89%</b>	413.07%	350.42%
Ending Retained Earnings for FY 23:	<b>\$2,999,987</b>	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	<b>\$2,266</b>	\$2,172	\$1,778

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1000 and 25,000**

#### Local Government Profile

<b>Unit Name:</b>	Germantown Hills Village		
<b>Unit Code:</b>	102/032/32	<b>County:</b>	Woodford
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$5,296,368		
<b>Equalized Assessed Valuation:</b>	\$90,149,659		
<b>Population:</b>	3,412		
<b>Employees:</b>			
<b>Full Time:</b>	6		
<b>Part Time:</b>	2		
<b>Salaries Paid:</b>	\$504,333		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$2,122,882	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$622	\$1,275	\$946
Revenues During FY 23:	\$2,077,463	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$2,112,254	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$609	\$1,271	\$1,015
Per Capita Expenditures:	\$619	\$1,070	\$859
Revenues over/under Expenditures:	(\$34,791)	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	98.86%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$2,088,091	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$612	\$1,452	\$1,079

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$39,036	\$0
Total Unreserved Funds:	\$0	\$45,153	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$190,425	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$1,735,926	(\$3,040,879)	\$907,008

# 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>\$4,406,343</b>	\$14,536,814	\$2,939,830
Per Capita Debt:	<b>\$1,291</b>	\$1,852	\$913
General Obligation Debt over EAV:	<b>0.00%</b>	1.72%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$5,242,640</b>	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	<b>\$1,537</b>	\$2,109	\$1,705
Revenues During FY 23:	<b>\$1,735,573</b>	\$4,017,717	\$1,655,930
Expenditures During FY 23:	<b>\$1,640,495</b>	\$3,520,157	\$1,505,208
Per Capita Revenues:	<b>\$509</b>	\$677	\$474
Per Capita Expenses:	<b>\$481</b>	\$611	\$435
Operating Income (loss):	<b>\$95,078</b>	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	<b>325.37%</b>	413.07%	350.42%
Ending Retained Earnings for FY 23:	<b>\$5,337,718</b>	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	<b>\$1,564</b>	\$2,172	\$1,778

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Less Than 1,000**

#### Local Government Profile

<b>Unit Name:</b>	Gifford Village		
<b>Unit Code:</b>	010/035/32	<b>County:</b>	Champaign
<b>Fiscal Year End:</b>	3/31/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$993,455		
<b>Equalized Assessed Valuation:</b>	\$20,112,554		
<b>Population:</b>	975		
<b>Employees:</b>			
<b>Full Time:</b>		3	
<b>Part Time:</b>		5	
<b>Salaries Paid:</b>	\$206,023		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,051,815	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$1,079	\$12,461	\$971
Revenues During FY 23:	\$577,035	\$513,571	\$224,624
Expenditures During FY 23:	\$341,379	\$418,948	\$163,794
Per Capita Revenues:	\$592	\$23,831	\$595
Per Capita Expenditures:	\$350	\$20,787	\$472
Revenues over/under Expenditures:	\$235,656	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	275.35%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$939,998	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$964	\$15,511	\$1,116

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$14,175	\$0
Total Unreserved Funds:	\$0	\$47,388	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$450,151	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$489,847	\$159,352	\$212,330

# 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>\$414,861</b>	\$461,994	\$32,000
Per Capita Debt:	<b>\$425</b>	\$8,336	\$73
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$1,929,200</b>	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	<b>\$1,979</b>	\$12,337	\$1,328
Revenues During FY 23:	<b>\$314,621</b>	\$362,679	\$130,462
Expenditures During FY 23:	<b>\$589,503</b>	\$335,468	\$134,205
Per Capita Revenues:	<b>\$323</b>	\$10,028	\$341
Per Capita Expenses:	<b>\$605</b>	\$8,684	\$358
Operating Income (loss):	<b>(\$274,882)</b>	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	<b>339.57%</b>	420.53%	326.14%
Ending Retained Earnings for FY 23:	<b>\$2,001,791</b>	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	<b>\$2,053</b>	\$13,693	\$1,373

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1000 and 25,000**

#### Local Government Profile

<b>Unit Name:</b>	Gilberts Village		
<b>Unit Code:</b>	045/050/32	<b>County:</b>	Kane
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$13,963,581		
<b>Equalized Assessed Valuation:</b>	\$265,155,316		
<b>Population:</b>	8,390		
<b>Employees:</b>			
<b>Full Time:</b>	25		
<b>Part Time:</b>	15		
<b>Salaries Paid:</b>	\$2,016,293		

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>\$8,881,956</b>	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	<b>\$1,059</b>	\$1,275	\$946
Revenues During FY 23:	<b>\$7,082,492</b>	\$8,592,750	\$4,029,354
Expenditures During FY 23:	<b>\$4,881,365</b>	\$7,387,630	\$3,480,394
Per Capita Revenues:	<b>\$844</b>	\$1,271	\$1,015
Per Capita Expenditures:	<b>\$582</b>	\$1,070	\$859
Revenues over/under Expenditures:	<b>\$2,201,127</b>	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	<b>200.45%</b>	148.27%	123.08%
Ending Fund Balance for FY 23:	<b>\$9,784,455</b>	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	<b>\$1,166</b>	\$1,452	\$1,079

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$39,036	\$0
Total Unreserved Funds:	<b>\$0</b>	\$45,153	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$4,584,096</b>	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	<b>\$1,437,928</b>	(\$3,040,879)	\$907,008

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$12,428,743</b>	\$14,536,814	\$2,939,830
Per Capita Debt:	<b>\$1,481</b>	\$1,852	\$913
General Obligation Debt over EAV:	<b>0.00%</b>	1.72%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$20,123,411</b>	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	<b>\$2,398</b>	\$2,109	\$1,705
Revenues During FY 23:	<b>\$2,618,345</b>	\$4,017,717	\$1,655,930
Expenditures During FY 23:	<b>\$2,253,967</b>	\$3,520,157	\$1,505,208
Per Capita Revenues:	<b>\$312</b>	\$677	\$474
Per Capita Expenses:	<b>\$269</b>	\$611	\$435
Operating Income (loss):	<b>\$364,378</b>	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	<b>908.97%</b>	413.07%	350.42%
Ending Retained Earnings for FY 23:	<b>\$20,487,789</b>	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	<b>\$2,442</b>	\$2,172	\$1,778

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1000 and 25,000**

#### Local Government Profile

<b>Unit Name:</b>	Gillespie City		
<b>Unit Code:</b>	056/050/30	<b>County:</b>	Macoupin
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$13,933,250		
<b>Equalized Assessed Valuation:</b>	\$30,806,809		
<b>Population:</b>	3,166		
<b>Employees:</b>			
<b>Full Time:</b>	29		
<b>Part Time:</b>	10		
<b>Salaries Paid:</b>	\$1,678,538		

Blended Component Units
Number Submitted = 1
Library

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$1,447,345</b>	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	<b>\$457</b>	\$1,275	\$946
Revenues During FY 23:	<b>\$2,319,247</b>	\$8,592,750	\$4,029,354
Expenditures During FY 23:	<b>\$2,382,183</b>	\$7,387,630	\$3,480,394
Per Capita Revenues:	<b>\$733</b>	\$1,271	\$1,015
Per Capita Expenditures:	<b>\$752</b>	\$1,070	\$859
Revenues over/under Expenditures:	<b>(\$62,936)</b>	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	<b>61.63%</b>	148.27%	123.08%
Ending Fund Balance for FY 23:	<b>\$1,468,217</b>	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	<b>\$464</b>	\$1,452	\$1,079

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$39,036	\$0
Total Unreserved Funds:	<b>\$0</b>	\$45,153	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,315,495</b>	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	<b>\$85,541</b>	(\$3,040,879)	\$907,008

# 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>\$7,075,216</b>	\$14,536,814	\$2,939,830
Per Capita Debt:	<b>\$2,235</b>	\$1,852	\$913
General Obligation Debt over EAV:	<b>0.00%</b>	1.72%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$10,678,221</b>	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	<b>\$3,373</b>	\$2,109	\$1,705
Revenues During FY 23:	<b>\$2,631,608</b>	\$4,017,717	\$1,655,930
Expenditures During FY 23:	<b>\$2,257,584</b>	\$3,520,157	\$1,505,208
Per Capita Revenues:	<b>\$831</b>	\$677	\$474
Per Capita Expenses:	<b>\$713</b>	\$611	\$435
Operating Income (loss):	<b>\$374,024</b>	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	<b>489.84%</b>	413.07%	350.42%
Ending Retained Earnings for FY 23:	<b>\$11,058,437</b>	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	<b>\$3,493</b>	\$2,172	\$1,778

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1000 and 25,000**

#### Local Government Profile

<b>Unit Name:</b>	Gilman City		
<b>Unit Code:</b>	038/055/30	<b>County:</b>	Iroquois
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$8,364,500		
<b>Equalized Assessed Valuation:</b>	\$20,518,149		
<b>Population:</b>	1,814		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	13		
<b>Salaries Paid:</b>	\$110,947		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$2,587,746	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$1,427	\$1,275	\$946
Revenues During FY 23:	\$2,889,971	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$1,553,378	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$1,593	\$1,271	\$1,015
Per Capita Expenditures:	\$856	\$1,070	\$859
Revenues over/under Expenditures:	\$1,336,593	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	225.10%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$3,496,616	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$1,928	\$1,452	\$1,079

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$39,036	\$0
Total Unreserved Funds:	\$0	\$45,153	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$451,788	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$3,044,974	(\$3,040,879)	\$907,008

# 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>\$518,749</b>	\$14,536,814	\$2,939,830
Per Capita Debt:	<b>\$286</b>	\$1,852	\$913
General Obligation Debt over EAV:	<b>1.82%</b>	1.72%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$2,724,529</b>	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	<b>\$1,502</b>	\$2,109	\$1,705
Revenues During FY 23:	<b>\$610,971</b>	\$4,017,717	\$1,655,930
Expenditures During FY 23:	<b>\$682,587</b>	\$3,520,157	\$1,505,208
Per Capita Revenues:	<b>\$337</b>	\$677	\$474
Per Capita Expenses:	<b>\$376</b>	\$611	\$435
Operating Income (loss):	<b>(\$71,616)</b>	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	<b>403.38%</b>	413.07%	350.42%
Ending Retained Earnings for FY 23:	<b>\$2,753,413</b>	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	<b>\$1,518</b>	\$2,172	\$1,778

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1000 and 25,000**

#### Local Government Profile

<b>Unit Name:</b>	Girard City		
<b>Unit Code:</b>	056/055/30	<b>County:</b>	Macoupin
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,498,467		
<b>Equalized Assessed Valuation:</b>	\$18,407,598		
<b>Population:</b>	1,785		
<b>Employees:</b>			
<b>Full Time:</b>		10	
<b>Part Time:</b>		10	
<b>Salaries Paid:</b>	\$490,096		

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,375,125	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$770	\$1,275	\$946
Revenues During FY 23:	\$1,057,649	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$746,550	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$593	\$1,271	\$1,015
Per Capita Expenditures:	\$418	\$1,070	\$859
Revenues over/under Expenditures:	\$311,099	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	192.74%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$1,438,925	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$806	\$1,452	\$1,079

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$39,036	\$0
Total Unreserved Funds:	\$0	\$45,153	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$889,199	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$549,726	(\$3,040,879)	\$907,008

# 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>\$249,000</b>	\$14,536,814	\$2,939,830
Per Capita Debt:	<b>\$139</b>	\$1,852	\$913
General Obligation Debt over EAV:	<b>1.35%</b>	1.72%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$1,093,343</b>	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	<b>\$613</b>	\$2,109	\$1,705
Revenues During FY 23:	<b>\$715,400</b>	\$4,017,717	\$1,655,930
Expenditures During FY 23:	<b>\$751,917</b>	\$3,520,157	\$1,505,208
Per Capita Revenues:	<b>\$401</b>	\$677	\$474
Per Capita Expenses:	<b>\$421</b>	\$611	\$435
Operating Income (loss):	<b>(\$36,517)</b>	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	<b>175.36%</b>	413.07%	350.42%
Ending Retained Earnings for FY 23:	<b>\$1,318,539</b>	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	<b>\$739</b>	\$2,172	\$1,778

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Less Than 1,000**

#### Local Government Profile

<b>Unit Name:</b>	Gladstone Village		
<b>Unit Code:</b>	036/015/32	<b>County:</b>	Henderson
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$414,322		
<b>Equalized Assessed Valuation:</b>	\$3,018,103		
<b>Population:</b>	285		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	11		
<b>Salaries Paid:</b>	\$13,740		

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$287,982	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$1,010	\$12,461	\$971
Revenues During FY 23:	\$112,232	\$513,571	\$224,624
Expenditures During FY 23:	\$52,164	\$418,948	\$163,794
Per Capita Revenues:	\$394	\$23,831	\$595
Per Capita Expenditures:	\$183	\$20,787	\$472
Revenues over/under Expenditures:	\$60,068	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	585.69%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$305,520	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$1,072	\$15,511	\$1,116

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$14,175	\$0
Total Unreserved Funds:	\$0	\$47,388	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$150,227	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$155,293	\$159,352	\$212,330

# 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>\$240,000</b>	\$461,994	\$32,000
Per Capita Debt:	<b>\$842</b>	\$8,336	\$73
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$307,904</b>	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	<b>\$1,080</b>	\$12,337	\$1,328
Revenues During FY 23:	<b>\$84,696</b>	\$362,679	\$130,462
Expenditures During FY 23:	<b>\$153,784</b>	\$335,468	\$134,205
Per Capita Revenues:	<b>\$297</b>	\$10,028	\$341
Per Capita Expenses:	<b>\$540</b>	\$8,684	\$358
Operating Income (loss):	<b>(\$69,088)</b>	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	<b>182.95%</b>	420.53%	326.14%
Ending Retained Earnings for FY 23:	<b>\$281,346</b>	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	<b>\$987</b>	\$13,693	\$1,373

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Less Than 1,000**

#### Local Government Profile

<b>Unit Name:</b>	Glasford Village		
<b>Unit Code:</b>	072/040/32	<b>County:</b>	Peoria
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$837,800		
<b>Equalized Assessed Valuation:</b>	\$11,929,944		
<b>Population:</b>	831		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	15		
<b>Salaries Paid:</b>	\$149,253		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$2,300,233	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$2,768	\$12,461	\$971
Revenues During FY 23:	\$579,341	\$513,571	\$224,624
Expenditures During FY 23:	\$515,428	\$418,948	\$163,794
Per Capita Revenues:	\$697	\$23,831	\$595
Per Capita Expenditures:	\$620	\$20,787	\$472
Revenues over/under Expenditures:	\$63,913	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	458.68%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$2,364,146	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$2,845	\$15,511	\$1,116

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$14,175	\$0
Total Unreserved Funds:	\$0	\$47,388	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$187,591	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$2,144,549	\$159,352	\$212,330

# 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>\$34,591</b>	\$461,994	\$32,000
Per Capita Debt:	<b>\$42</b>	\$8,336	\$73
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$12,968</b>	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	<b>\$16</b>	\$12,337	\$1,328
Revenues During FY 23:	<b>\$69,644</b>	\$362,679	\$130,462
Expenditures During FY 23:	<b>\$68,603</b>	\$335,468	\$134,205
Per Capita Revenues:	<b>\$84</b>	\$10,028	\$341
Per Capita Expenses:	<b>\$83</b>	\$8,684	\$358
Operating Income (loss):	<b>\$1,041</b>	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	<b>20.42%</b>	420.53%	326.14%
Ending Retained Earnings for FY 23:	<b>\$14,009</b>	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	<b>\$17</b>	\$13,693	\$1,373

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Less Than 1,000**

#### Local Government Profile

<b>Unit Name:</b>	Glasgow Village		
<b>Unit Code:</b>	085/025/32	<b>County:</b>	Scott
<b>Fiscal Year End:</b>	3/31/2023		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$54,700		
<b>Equalized Assessed Valuation:</b>	\$706,577		
<b>Population:</b>	131		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$133,851	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$1,022	\$12,461	\$971
Revenues During FY 23:	\$57,246	\$513,571	\$224,624
Expenditures During FY 23:	\$30,755	\$418,948	\$163,794
Per Capita Revenues:	\$437	\$23,831	\$595
Per Capita Expenditures:	\$235	\$20,787	\$472
Revenues over/under Expenditures:	\$26,491	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	521.35%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$160,342	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$1,224	\$15,511	\$1,116

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$14,175	\$0
Total Unreserved Funds:	\$0	\$47,388	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$53,997	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$106,345	\$159,352	\$212,330

# 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>	\$461,994	\$32,000
Per Capita Debt:	<b>\$0</b>	\$8,336	\$73
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$0</b>	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$12,337	\$1,328
Revenues During FY 23:	<b>\$0</b>	\$362,679	\$130,462
Expenditures During FY 23:	<b>\$0</b>	\$335,468	\$134,205
Per Capita Revenues:	<b>\$0</b>	\$10,028	\$341
Per Capita Expenses:	<b>\$0</b>	\$8,684	\$358
Operating Income (loss):	<b>\$0</b>	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	420.53%	326.14%
Ending Retained Earnings for FY 23:	<b>\$0</b>	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$13,693	\$1,373

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1000 and 25,000**

#### Local Government Profile

<b>Unit Name:</b>	Glen Carbon Village		
<b>Unit Code:</b>	057/040/32	<b>County:</b>	Madison
<b>Fiscal Year End:</b>	12/31/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$38,984,365		
<b>Equalized Assessed Valuation:</b>	\$496,189,066		
<b>Population:</b>	13,842		
<b>Employees:</b>			
<b>Full Time:</b>	89		
<b>Part Time:</b>	9		
<b>Salaries Paid:</b>	\$6,094,337		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$12,571,438	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$908	\$1,275	\$946
Revenues During FY 23:	\$15,348,560	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$14,824,722	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$1,109	\$1,271	\$1,015
Per Capita Expenditures:	\$1,071	\$1,070	\$859
Revenues over/under Expenditures:	\$523,838	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	98.47%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$14,597,498	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$1,055	\$1,452	\$1,079

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$39,036	\$0
Total Unreserved Funds:	\$0	\$45,153	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,808,191	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	(\$4,319,925)	(\$3,040,879)	\$907,008

# 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>\$37,450,922</b>	\$14,536,814	\$2,939,830
Per Capita Debt:	<b>\$2,706</b>	\$1,852	\$913
General Obligation Debt over EAV:	<b>2.60%</b>	1.72%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$24,324,748</b>	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	<b>\$1,757</b>	\$2,109	\$1,705
Revenues During FY 23:	<b>\$6,310,229</b>	\$4,017,717	\$1,655,930
Expenditures During FY 23:	<b>\$5,552,466</b>	\$3,520,157	\$1,505,208
Per Capita Revenues:	<b>\$456</b>	\$677	\$474
Per Capita Expenses:	<b>\$401</b>	\$611	\$435
Operating Income (loss):	<b>\$757,763</b>	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	<b>469.48%</b>	413.07%	350.42%
Ending Retained Earnings for FY 23:	<b>\$26,067,846</b>	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	<b>\$1,883</b>	\$2,172	\$1,778

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Greater than 25,000**

#### Local Government Profile

<b>Unit Name:</b>	Glen Ellyn Village		
<b>Unit Code:</b>	022/055/32	<b>County:</b>	Dupage
<b>Fiscal Year End:</b>	12/31/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$97,448,877		
<b>Equalized Assessed Valuation:</b>	\$1,621,130,579		
<b>Population:</b>	28,347		
<b>Employees:</b>			
<b>Full Time:</b>	133		
<b>Part Time:</b>	116		
<b>Salaries Paid:</b>	\$16,009,825		

Blended Component Units
Number Submitted = 1
Police Pension

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$27,856,515</b>	\$45,827,429	\$34,700,999
Per Capita Beginning Fund Balance:	<b>\$983</b>	\$915	\$919
Revenues During FY 23:	<b>\$34,242,001</b>	\$78,236,345	\$60,818,797
Expenditures During FY 23:	<b>\$25,442,508</b>	\$67,704,125	\$50,267,777
Per Capita Revenues:	<b>\$1,208</b>	\$1,512	\$1,510
Per Capita Expenditures:	<b>\$898</b>	\$1,292	\$1,272
Revenues over/under Expenditures:	<b>\$8,799,493</b>	\$10,532,220	\$7,422,555
Ratio of Fund Balance to Expenditures:	<b>112.69%</b>	85.37%	77.35%
Ending Fund Balance for FY 23:	<b>\$28,671,537</b>	\$51,747,668	\$40,157,145
Per Capita Ending Fund Balance:	<b>\$1,011</b>	\$1,034	\$1,023

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$4,513	\$0
Total Unreserved Funds:	<b>\$0</b>	\$264,094	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$13,419,233</b>	\$18,647,653	\$12,267,557
Total Unrestricted Net Assets:	<b>\$17,946,666</b>	(\$71,432,134)	(\$22,408,027)

# 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>\$28,937,538</b>	\$148,481,432	\$87,529,265
Per Capita Debt:	<b>\$1,021</b>	\$2,751	\$2,179
General Obligation Debt over EAV:	<b>1.79%</b>	8.98%	2.25%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$124,758,436</b>	\$84,713,725	\$62,510,846
Per Capita Beginning Retained Earnings	<b>\$4,401</b>	\$1,661	\$1,337
Revenues During FY 23:	<b>\$26,095,427</b>	\$27,833,660	\$19,017,689
Expenditures During FY 23:	<b>\$23,459,449</b>	\$24,431,806	\$15,980,912
Per Capita Revenues:	<b>\$921</b>	\$534	\$406
Per Capita Expenses:	<b>\$828</b>	\$463	\$368
Operating Income (loss):	<b>\$2,635,978</b>	\$3,401,854	\$2,362,233
Ratio of Retained Earnings to Expenses:	<b>542.59%</b>	432.45%	411.24%
Ending Retained Earnings for FY 23:	<b>\$127,287,705</b>	\$88,626,567	\$65,322,713
Per Capita Ending Retained Earnings:	<b>\$4,490</b>	\$1,747	\$1,442

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1000 and 25,000**

#### Local Government Profile

<b>Unit Name:</b>	Glencoe Village		
<b>Unit Code:</b>	016/205/32	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	12/31/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$48,032,762		
<b>Equalized Assessed Valuation:</b>	\$1,203,893,516		
<b>Population:</b>	8,849		
<b>Employees:</b>			
<b>Full Time:</b>	105		
<b>Part Time:</b>	20		
<b>Salaries Paid:</b>	\$11,628,118		

Blended Component Units
Number Submitted = 2
Firefighter's Pension
Police Pension

#### Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$17,154,087</b>	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	<b>\$1,939</b>	\$1,275	\$946
Revenues During FY 23:	<b>\$23,768,842</b>	\$8,592,750	\$4,029,354
Expenditures During FY 23:	<b>\$22,459,835</b>	\$7,387,630	\$3,480,394
Per Capita Revenues:	<b>\$2,686</b>	\$1,271	\$1,015
Per Capita Expenditures:	<b>\$2,538</b>	\$1,070	\$859
Revenues over/under Expenditures:	<b>\$1,309,007</b>	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	<b>81.40%</b>	148.27%	123.08%
Ending Fund Balance for FY 23:	<b>\$18,282,990</b>	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	<b>\$2,066</b>	\$1,452	\$1,079
<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>	\$39,036	\$0
Total Unreserved Funds:	<b>\$0</b>	\$45,153	\$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>\$2,370,337</b>	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	<b>(\$11,792,800)</b>	(\$3,040,879)	\$907,008

# 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>\$28,927,369</b>	\$14,536,814	\$2,939,830
Per Capita Debt:	<b>\$3,269</b>	\$1,852	\$913
General Obligation Debt over EAV:	<b>1.72%</b>	1.72%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$13,733,989</b>	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	<b>\$1,552</b>	\$2,109	\$1,705
Revenues During FY 23:	<b>\$7,761,115</b>	\$4,017,717	\$1,655,930
Expenditures During FY 23:	<b>\$5,943,056</b>	\$3,520,157	\$1,505,208
Per Capita Revenues:	<b>\$877</b>	\$677	\$474
Per Capita Expenses:	<b>\$672</b>	\$611	\$435
Operating Income (loss):	<b>\$1,818,059</b>	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	<b>264.74%</b>	413.07%	350.42%
Ending Retained Earnings for FY 23:	<b>\$15,733,888</b>	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	<b>\$1,778</b>	\$2,172	\$1,778

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Greater than 25,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Glendale Heights Village</b>		
<b>Unit Code:</b>	022/050/32	<b>County:</b>	Dupage
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$87,238,202		
<b>Equalized Assessed Valuation:</b>	\$2,833,958,779		
<b>Population:</b>	32,484		
<b>Employees:</b>			
<b>Full Time:</b>	195		
<b>Part Time:</b>	216		
<b>Salaries Paid:</b>	\$17,599,398		

#### Blended Component Units

Number Submitted = 1  
Police Pension Employees Retirement System

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$31,395,495</b>	\$45,827,429	\$34,700,999
Per Capita Beginning Fund Balance:	<b>\$966</b>	\$915	\$919
Revenues During FY 23:	<b>\$43,270,929</b>	\$78,236,345	\$60,818,797
Expenditures During FY 23:	<b>\$40,738,767</b>	\$67,704,125	\$50,267,777
Per Capita Revenues:	<b>\$1,332</b>	\$1,512	\$1,510
Per Capita Expenditures:	<b>\$1,254</b>	\$1,292	\$1,272
Revenues over/under Expenditures:	<b>\$2,532,162</b>	\$10,532,220	\$7,422,555
Ratio of Fund Balance to Expenditures:	<b>78.40%</b>	85.37%	77.35%
Ending Fund Balance for FY 23:	<b>\$31,937,924</b>	\$51,747,668	\$40,157,145
Per Capita Ending Fund Balance:	<b>\$983</b>	\$1,034	\$1,023

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$4,513	\$0
Total Unreserved Funds:	<b>\$0</b>	\$264,094	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,714,541</b>	\$18,647,653	\$12,267,557
Total Unrestricted Net Assets:	<b>(\$1,931,782)</b>	(\$71,432,134)	(\$22,408,027)

# 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>\$72,974,746</b>	\$148,481,432	\$87,529,265
Per Capita Debt:	<b>\$2,246</b>	\$2,751	\$2,179
General Obligation Debt over EAV:	<b>0.60%</b>	8.98%	2.25%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$43,613,523</b>	\$84,713,725	\$62,510,846
Per Capita Beginning Retained Earnings	<b>\$1,343</b>	\$1,661	\$1,337
Revenues During FY 23:	<b>\$13,428,028</b>	\$27,833,660	\$19,017,689
Expenditures During FY 23:	<b>\$11,046,111</b>	\$24,431,806	\$15,980,912
Per Capita Revenues:	<b>\$413</b>	\$534	\$406
Per Capita Expenses:	<b>\$340</b>	\$463	\$368
Operating Income (loss):	<b>\$2,381,917</b>	\$3,401,854	\$2,362,233
Ratio of Retained Earnings to Expenses:	<b>408.24%</b>	432.45%	411.24%
Ending Retained Earnings for FY 23:	<b>\$45,094,474</b>	\$88,626,567	\$65,322,713
Per Capita Ending Retained Earnings:	<b>\$1,388</b>	\$1,747	\$1,442

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Greater than 25,000**

#### Local Government Profile

<b>Unit Name:</b>	Glenview Village		
<b>Unit Code:</b>	016/210/32	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	12/31/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$199,827,765		
<b>Equalized Assessed Valuation:</b>	\$3,728,543,064		
<b>Population:</b>	47,856		
<b>Employees:</b>			
<b>Full Time:</b>	274		
<b>Part Time:</b>	31		
<b>Salaries Paid:</b>	\$42,935,879		

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>\$64,026,170</b>	\$45,827,429	\$34,700,999
Per Capita Beginning Fund Balance:	<b>\$1,338</b>	\$915	\$919
Revenues During FY 23:	<b>\$104,472,750</b>	\$78,236,345	\$60,818,797
Expenditures During FY 23:	<b>\$84,299,813</b>	\$67,704,125	\$50,267,777
Per Capita Revenues:	<b>\$2,183</b>	\$1,512	\$1,510
Per Capita Expenditures:	<b>\$1,762</b>	\$1,292	\$1,272
Revenues over/under Expenditures:	<b>\$20,172,937</b>	\$10,532,220	\$7,422,555
Ratio of Fund Balance to Expenditures:	<b>90.39%</b>	85.37%	77.35%
Ending Fund Balance for FY 23:	<b>\$76,195,702</b>	\$51,747,668	\$40,157,145
Per Capita Ending Fund Balance:	<b>\$1,592</b>	\$1,034	\$1,023

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$4,513	\$0
Total Unreserved Funds:	<b>\$0</b>	\$264,094	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$14,763,686</b>	\$18,647,653	\$12,267,557
Total Unrestricted Net Assets:	<b>\$22,044,842</b>	(\$71,432,134)	(\$22,408,027)

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$6,944,314</b>	\$148,481,432	\$87,529,265
Per Capita Debt:	<b>\$145</b>	\$2,751	\$2,179
General Obligation Debt over EAV:	<b>0.14%</b>	8.98%	2.25%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$79,802,970</b>	\$84,713,725	\$62,510,846
Per Capita Beginning Retained Earnings	<b>\$1,668</b>	\$1,661	\$1,337
Revenues During FY 23:	<b>\$27,986,320</b>	\$27,833,660	\$19,017,689
Expenditures During FY 23:	<b>\$22,885,688</b>	\$24,431,806	\$15,980,912
Per Capita Revenues:	<b>\$585</b>	\$534	\$406
Per Capita Expenses:	<b>\$478</b>	\$463	\$368
Operating Income (loss):	<b>\$5,100,632</b>	\$3,401,854	\$2,362,233
Ratio of Retained Earnings to Expenses:	<b>354.67%</b>	432.45%	411.24%
Ending Retained Earnings for FY 23:	<b>\$81,167,876</b>	\$88,626,567	\$65,322,713
Per Capita Ending Retained Earnings:	<b>\$1,696</b>	\$1,747	\$1,442

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1000 and 25,000**

#### Local Government Profile

<b>Unit Name:</b>	Godfrey Village		
<b>Unit Code:</b>	057/043/32	<b>County:</b>	Madison
<b>Fiscal Year End:</b>	3/31/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$17,299,679		
<b>Equalized Assessed Valuation:</b>	\$405,912,859		
<b>Population:</b>	17,688		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	1		
<b>Salaries Paid:</b>	\$1,877,752		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$29,753,584	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$1,682	\$1,275	\$946
Revenues During FY 23:	\$10,859,738	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$9,607,910	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$614	\$1,271	\$1,015
Per Capita Expenditures:	\$543	\$1,070	\$859
Revenues over/under Expenditures:	\$1,251,828	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	320.90%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$30,832,033	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$1,743	\$1,452	\$1,079

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$39,036	\$0
Total Unreserved Funds:	\$0	\$45,153	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$9,806,892	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$22,513,057	(\$3,040,879)	\$907,008

# 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>\$350,000</b>	\$14,536,814	\$2,939,830
Per Capita Debt:	<b>\$20</b>	\$1,852	\$913
General Obligation Debt over EAV:	<b>0.00%</b>	1.72%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$0</b>	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$2,109	\$1,705
Revenues During FY 23:	<b>\$0</b>	\$4,017,717	\$1,655,930
Expenditures During FY 23:	<b>\$0</b>	\$3,520,157	\$1,505,208
Per Capita Revenues:	<b>\$0</b>	\$677	\$474
Per Capita Expenses:	<b>\$0</b>	\$611	\$435
Operating Income (loss):	<b>\$0</b>	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	413.07%	350.42%
Ending Retained Earnings for FY 23:	<b>\$0</b>	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$2,172	\$1,778

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Less Than 1,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Godley Village</b>		
<b>Unit Code:</b>	099/050/32	<b>County:</b>	Will
<b>Fiscal Year End:</b>	6/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$186,524		
<b>Equalized Assessed Valuation:</b>	\$8,056,329		
<b>Population:</b>	566		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	9		
<b>Salaries Paid:</b>	\$90,439		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$372,606	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$658	\$12,461	\$971
Revenues During FY 23:	\$302,974	\$513,571	\$224,624
Expenditures During FY 23:	\$280,628	\$418,948	\$163,794
Per Capita Revenues:	\$535	\$23,831	\$595
Per Capita Expenditures:	\$496	\$20,787	\$472
Revenues over/under Expenditures:	\$22,346	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	139.13%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$390,438	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$690	\$15,511	\$1,116

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$14,175	\$0
Total Unreserved Funds:	\$0	\$47,388	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$228,915	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$161,523	\$159,352	\$212,330

# 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>\$18,993</b>	\$461,994	\$32,000
Per Capita Debt:	<b>\$34</b>	\$8,336	\$73
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$0</b>	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$12,337	\$1,328
Revenues During FY 23:	<b>\$0</b>	\$362,679	\$130,462
Expenditures During FY 23:	<b>\$0</b>	\$335,468	\$134,205
Per Capita Revenues:	<b>\$0</b>	\$10,028	\$341
Per Capita Expenses:	<b>\$0</b>	\$8,684	\$358
Operating Income (loss):	<b>\$0</b>	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	420.53%	326.14%
Ending Retained Earnings for FY 23:	<b>\$0</b>	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$13,693	\$1,373

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Less Than 1,000**

#### Local Government Profile

<b>Unit Name:</b>	Golconda City		
<b>Unit Code:</b>	076/015/30	<b>County:</b>	Pope
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,998,000		
<b>Equalized Assessed Valuation:</b>	\$4,496,337		
<b>Population:</b>	635		
<b>Employees:</b>			
<b>Full Time:</b>	4		
<b>Part Time:</b>	12		
<b>Salaries Paid:</b>	\$200,031		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,532,007	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$2,413	\$12,461	\$971
Revenues During FY 23:	\$437,621	\$513,571	\$224,624
Expenditures During FY 23:	\$350,464	\$418,948	\$163,794
Per Capita Revenues:	\$689	\$23,831	\$595
Per Capita Expenditures:	\$552	\$20,787	\$472
Revenues over/under Expenditures:	\$87,157	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	451.61%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$1,582,736	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$2,492	\$15,511	\$1,116

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$14,175	\$0
Total Unreserved Funds:	\$0	\$47,388	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$243,822	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$501,518	\$159,352	\$212,330

# 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>\$35,495</b>	\$461,994	\$32,000
Per Capita Debt:	<b>\$56</b>	\$8,336	\$73
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$1,067,452</b>	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	<b>\$1,681</b>	\$12,337	\$1,328
Revenues During FY 23:	<b>\$378,094</b>	\$362,679	\$130,462
Expenditures During FY 23:	<b>\$435,690</b>	\$335,468	\$134,205
Per Capita Revenues:	<b>\$595</b>	\$10,028	\$341
Per Capita Expenses:	<b>\$686</b>	\$8,684	\$358
Operating Income (loss):	<b>(\$57,596)</b>	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	<b>230.54%</b>	420.53%	326.14%
Ending Retained Earnings for FY 23:	<b>\$1,004,443</b>	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	<b>\$1,582</b>	\$13,693	\$1,373

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Less Than 1,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Golden Village</b>		
<b>Unit Code:</b>	001/030/32	<b>County:</b>	Adams
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$393,500		
<b>Equalized Assessed Valuation:</b>	\$8,085,037		
<b>Population:</b>	650		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	9		
<b>Salaries Paid:</b>	\$48,219		

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>\$593,257</b>	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	<b>\$913</b>	\$12,461	\$971
Revenues During FY 23:	<b>\$317,656</b>	\$513,571	\$224,624
Expenditures During FY 23:	<b>\$139,683</b>	\$418,948	\$163,794
Per Capita Revenues:	<b>\$489</b>	\$23,831	\$595
Per Capita Expenditures:	<b>\$215</b>	\$20,787	\$472
Revenues over/under Expenditures:	<b>\$177,973</b>	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	<b>552.13%</b>	353.94%	249.85%
Ending Fund Balance for FY 23:	<b>\$771,230</b>	\$763,867	\$379,510
Per Capita Ending Fund Balance:	<b>\$1,187</b>	\$15,511	\$1,116

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$14,175	\$0
Total Unreserved Funds:	<b>\$0</b>	\$47,388	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$63,162</b>	\$283,356	\$81,395
Total Unrestricted Net Assets:	<b>\$708,068</b>	\$159,352	\$212,330

# 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>	\$461,994	\$32,000
Per Capita Debt:	<b>\$0</b>	\$8,336	\$73
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$878,795</b>	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	<b>\$1,352</b>	\$12,337	\$1,328
Revenues During FY 23:	<b>\$156,271</b>	\$362,679	\$130,462
Expenditures During FY 23:	<b>\$141,431</b>	\$335,468	\$134,205
Per Capita Revenues:	<b>\$240</b>	\$10,028	\$341
Per Capita Expenses:	<b>\$218</b>	\$8,684	\$358
Operating Income (loss):	<b>\$14,840</b>	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	<b>631.85%</b>	420.53%	326.14%
Ending Retained Earnings for FY 23:	<b>\$893,635</b>	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	<b>\$1,375</b>	\$13,693	\$1,373

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Less Than 1,000**

#### Local Government Profile

<b>Unit Name:</b>	Golden Gate Village		
<b>Unit Code:</b>	096/020/32	<b>County:</b>	Wayne
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$16,600		
<b>Equalized Assessed Valuation:</b>	\$1,121,449		
<b>Population:</b>	184		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	1	
	<b>Salaries Paid:</b>	\$2,055	

Blended Component Units
Number Submitted = 1  Motor Fuel Tax

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$61,180</b>	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	<b>\$333</b>	\$12,461	\$971
Revenues During FY 23:	<b>\$28,074</b>	\$513,571	\$224,624
Expenditures During FY 23:	<b>\$16,599</b>	\$418,948	\$163,794
Per Capita Revenues:	<b>\$153</b>	\$23,831	\$595
Per Capita Expenditures:	<b>\$90</b>	\$20,787	\$472
Revenues over/under Expenditures:	<b>\$11,475</b>	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	<b>437.71%</b>	353.94%	249.85%
Ending Fund Balance for FY 23:	<b>\$72,655</b>	\$763,867	\$379,510
Per Capita Ending Fund Balance:	<b>\$395</b>	\$15,511	\$1,116

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$29,247</b>	\$14,175	\$0
Total Unreserved Funds:	<b>\$43,408</b>	\$47,388	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$0</b>	\$283,356	\$81,395
Total Unrestricted Net Assets:	<b>\$0</b>	\$159,352	\$212,330

# 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>	\$461,994	\$32,000
Per Capita Debt:	<b>\$0</b>	\$8,336	\$73
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$0</b>	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$12,337	\$1,328
Revenues During FY 23:	<b>\$0</b>	\$362,679	\$130,462
Expenditures During FY 23:	<b>\$0</b>	\$335,468	\$134,205
Per Capita Revenues:	<b>\$0</b>	\$10,028	\$341
Per Capita Expenses:	<b>\$0</b>	\$8,684	\$358
Operating Income (loss):	<b>\$0</b>	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	420.53%	326.14%
Ending Retained Earnings for FY 23:	<b>\$0</b>	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$13,693	\$1,373

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Less Than 1,000**

#### Local Government Profile

<b>Unit Name:</b>	Golf Village		
<b>Unit Code:</b>	016/220/32	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,303,842		
<b>Equalized Assessed Valuation:</b>	\$40,897,783		
<b>Population:</b>	514		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	18		
<b>Salaries Paid:</b>	\$280,764		

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>\$1,055,120</b>	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	<b>\$2,053</b>	\$12,461	\$971
Revenues During FY 23:	<b>\$964,577</b>	\$513,571	\$224,624
Expenditures During FY 23:	<b>\$696,828</b>	\$418,948	\$163,794
Per Capita Revenues:	<b>\$1,877</b>	\$23,831	\$595
Per Capita Expenditures:	<b>\$1,356</b>	\$20,787	\$472
Revenues over/under Expenditures:	<b>\$267,749</b>	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	<b>189.84%</b>	353.94%	249.85%
Ending Fund Balance for FY 23:	<b>\$1,322,869</b>	\$763,867	\$379,510
Per Capita Ending Fund Balance:	<b>\$2,574</b>	\$15,511	\$1,116

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$14,175	\$0
Total Unreserved Funds:	<b>\$0</b>	\$47,388	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$263,476</b>	\$283,356	\$81,395
Total Unrestricted Net Assets:	<b>\$1,262,617</b>	\$159,352	\$212,330

# 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>\$1,686,500</b>	\$461,994	\$32,000
Per Capita Debt:	<b>\$3,281</b>	\$8,336	\$73
General Obligation Debt over EAV:	<b>4.12%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$703,704</b>	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	<b>\$1,369</b>	\$12,337	\$1,328
Revenues During FY 23:	<b>\$201,795</b>	\$362,679	\$130,462
Expenditures During FY 23:	<b>\$195,431</b>	\$335,468	\$134,205
Per Capita Revenues:	<b>\$393</b>	\$10,028	\$341
Per Capita Expenses:	<b>\$380</b>	\$8,684	\$358
Operating Income (loss):	<b>\$6,364</b>	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	<b>363.33%</b>	420.53%	326.14%
Ending Retained Earnings for FY 23:	<b>\$710,068</b>	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	<b>\$1,381</b>	\$13,693	\$1,373

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Less Than 1,000**

#### Local Government Profile

<b>Unit Name:</b>	Good Hope Village		
<b>Unit Code:</b>	062/030/32	<b>County:</b>	McDonough
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,062,700		
<b>Equalized Assessed Valuation:</b>	\$3,129,389		
<b>Population:</b>	415		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	9		
<b>Salaries Paid:</b>	\$87,996		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$298,821	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$720	\$12,461	\$971
Revenues During FY 23:	\$249,320	\$513,571	\$224,624
Expenditures During FY 23:	\$305,220	\$418,948	\$163,794
Per Capita Revenues:	\$601	\$23,831	\$595
Per Capita Expenditures:	\$735	\$20,787	\$472
Revenues over/under Expenditures:	(\$55,900)	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	84.06%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$256,576	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$618	\$15,511	\$1,116

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$14,175	\$0
Total Unreserved Funds:	\$0	\$47,388	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$151,424	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$105,151	\$159,352	\$212,330

# 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>\$89,295</b>	\$461,994	\$32,000
Per Capita Debt:	<b>\$215</b>	\$8,336	\$73
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$1,210,072</b>	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	<b>\$2,916</b>	\$12,337	\$1,328
Revenues During FY 23:	<b>\$211,760</b>	\$362,679	\$130,462
Expenditures During FY 23:	<b>\$181,304</b>	\$335,468	\$134,205
Per Capita Revenues:	<b>\$510</b>	\$10,028	\$341
Per Capita Expenses:	<b>\$437</b>	\$8,684	\$358
Operating Income (loss):	<b>\$30,456</b>	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	<b>680.37%</b>	420.53%	326.14%
Ending Retained Earnings for FY 23:	<b>\$1,233,533</b>	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	<b>\$2,972</b>	\$13,693	\$1,373

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Less Than 1,000**

#### Local Government Profile

<b>Unit Name:</b>	Goodfield Village		
<b>Unit Code:</b>	102/035/32	<b>County:</b>	Woodford
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$2,297,387		
<b>Equalized Assessed Valuation:</b>	\$39,508,128		
<b>Population:</b>	944		
<b>Employees:</b>			
<b>Full Time:</b>	3		
<b>Part Time:</b>	7		
<b>Salaries Paid:</b>	\$316,491		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,585,422	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$1,679	\$12,461	\$971
Revenues During FY 23:	\$1,551,430	\$513,571	\$224,624
Expenditures During FY 23:	\$1,035,887	\$418,948	\$163,794
Per Capita Revenues:	\$1,643	\$23,831	\$595
Per Capita Expenditures:	\$1,097	\$20,787	\$472
Revenues over/under Expenditures:	\$515,543	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	184.23%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$1,908,451	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$2,022	\$15,511	\$1,116

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$14,175	\$0
Total Unreserved Funds:	\$0	\$47,388	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$418,766	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$1,477,408	\$159,352	\$212,330

# 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>\$1,268,472</b>	\$461,994	\$32,000
Per Capita Debt:	<b>\$1,344</b>	\$8,336	\$73
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$2,552,443</b>	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	<b>\$2,704</b>	\$12,337	\$1,328
Revenues During FY 23:	<b>\$506,796</b>	\$362,679	\$130,462
Expenditures During FY 23:	<b>\$488,334</b>	\$335,468	\$134,205
Per Capita Revenues:	<b>\$537</b>	\$10,028	\$341
Per Capita Expenses:	<b>\$517</b>	\$8,684	\$358
Operating Income (loss):	<b>\$18,462</b>	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	<b>565.89%</b>	420.53%	326.14%
Ending Retained Earnings for FY 23:	<b>\$2,763,419</b>	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	<b>\$2,927</b>	\$13,693	\$1,373

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1000 and 25,000**

#### Local Government Profile

<b>Unit Name:</b>	Goreville Village		
<b>Unit Code:</b>	044/025/32	<b>County:</b>	Johnson
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$2,733,675		
<b>Equalized Assessed Valuation:</b>	\$7,416,481		
<b>Population:</b>	1,187		
<b>Employees:</b>			
<b>Full Time:</b>	5		
<b>Part Time:</b>	2		
<b>Salaries Paid:</b>	\$287,960		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,888,550	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$1,591	\$1,275	\$946
Revenues During FY 23:	\$1,919,298	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$1,566,661	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$1,617	\$1,271	\$1,015
Per Capita Expenditures:	\$1,320	\$1,070	\$859
Revenues over/under Expenditures:	\$352,637	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	131.54%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$2,060,774	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$1,736	\$1,452	\$1,079

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$39,036	\$0
Total Unreserved Funds:	\$0	\$45,153	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,251,946	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	(\$1,041,172)	(\$3,040,879)	\$907,008

# 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>\$1,850,000</b>	\$14,536,814	\$2,939,830
Per Capita Debt:	<b>\$1,559</b>	\$1,852	\$913
General Obligation Debt over EAV:	<b>0.00%</b>	1.72%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$477,405</b>	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	<b>\$402</b>	\$2,109	\$1,705
Revenues During FY 23:	<b>\$463,688</b>	\$4,017,717	\$1,655,930
Expenditures During FY 23:	<b>\$475,698</b>	\$3,520,157	\$1,505,208
Per Capita Revenues:	<b>\$391</b>	\$677	\$474
Per Capita Expenses:	<b>\$401</b>	\$611	\$435
Operating Income (loss):	<b>(\$12,010)</b>	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	<b>135.76%</b>	413.07%	350.42%
Ending Retained Earnings for FY 23:	<b>\$645,808</b>	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	<b>\$544</b>	\$2,172	\$1,778

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Less Than 1,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Gorham Village</b>		
<b>Unit Code:</b>	039/040/32	<b>County:</b>	Jackson
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$647,534		
<b>Equalized Assessed Valuation:</b>	\$2,089,691		
<b>Population:</b>	168		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	10		
<b>Salaries Paid:</b>	\$67,295		

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>\$105,660</b>	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	<b>\$629</b>	\$12,461	\$971
Revenues During FY 23:	<b>\$131,342</b>	\$513,571	\$224,624
Expenditures During FY 23:	<b>\$74,558</b>	\$418,948	\$163,794
Per Capita Revenues:	<b>\$782</b>	\$23,831	\$595
Per Capita Expenditures:	<b>\$444</b>	\$20,787	\$472
Revenues over/under Expenditures:	<b>\$56,784</b>	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	<b>217.88%</b>	353.94%	249.85%
Ending Fund Balance for FY 23:	<b>\$162,444</b>	\$763,867	\$379,510
Per Capita Ending Fund Balance:	<b>\$967</b>	\$15,511	\$1,116

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$14,175	\$0
Total Unreserved Funds:	<b>\$0</b>	\$47,388	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$44,466</b>	\$283,356	\$81,395
Total Unrestricted Net Assets:	<b>\$117,978</b>	\$159,352	\$212,330

# 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>\$437,030</b>	\$461,994	\$32,000
Per Capita Debt:	<b>\$2,601</b>	\$8,336	\$73
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$606,559</b>	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	<b>\$3,610</b>	\$12,337	\$1,328
Revenues During FY 23:	<b>\$315,146</b>	\$362,679	\$130,462
Expenditures During FY 23:	<b>\$405,981</b>	\$335,468	\$134,205
Per Capita Revenues:	<b>\$1,876</b>	\$10,028	\$341
Per Capita Expenses:	<b>\$2,417</b>	\$8,684	\$358
Operating Income (loss):	<b>(\$90,835)</b>	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	<b>127.03%</b>	420.53%	326.14%
Ending Retained Earnings for FY 23:	<b>\$515,724</b>	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	<b>\$3,070</b>	\$13,693	\$1,373

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Less Than 1,000**

#### Local Government Profile

<b>Unit Name:</b>	Grafton City		
<b>Unit Code:</b>	042/025/30	<b>County:</b>	Jersey
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,511,170		
<b>Equalized Assessed Valuation:</b>	\$28,220,036		
<b>Population:</b>	785		
<b>Employees:</b>			
<b>Full Time:</b>	9		
<b>Part Time:</b>	26		
<b>Salaries Paid:</b>	\$466,474		

**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>\$1,083,963</b>	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	<b>\$1,381</b>	\$12,461	\$971
Revenues During FY 23:	<b>\$1,579,933</b>	\$513,571	\$224,624
Expenditures During FY 23:	<b>\$1,509,540</b>	\$418,948	\$163,794
Per Capita Revenues:	<b>\$2,013</b>	\$23,831	\$595
Per Capita Expenditures:	<b>\$1,923</b>	\$20,787	\$472
Revenues over/under Expenditures:	<b>\$70,393</b>	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	<b>75.05%</b>	353.94%	249.85%
Ending Fund Balance for FY 23:	<b>\$1,132,856</b>	\$763,867	\$379,510
Per Capita Ending Fund Balance:	<b>\$1,443</b>	\$15,511	\$1,116

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$14,175	\$0
Total Unreserved Funds:	<b>\$0</b>	\$47,388	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$234,030</b>	\$283,356	\$81,395
Total Unrestricted Net Assets:	<b>\$1,075,426</b>	\$159,352	\$212,330

# 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>	\$461,994	\$32,000
Per Capita Debt:	<b>\$0</b>	\$8,336	\$73
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$154,681</b>	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	<b>\$197</b>	\$12,337	\$1,328
Revenues During FY 23:	<b>\$0</b>	\$362,679	\$130,462
Expenditures During FY 23:	<b>\$57,369</b>	\$335,468	\$134,205
Per Capita Revenues:	<b>\$0</b>	\$10,028	\$341
Per Capita Expenses:	<b>\$73</b>	\$8,684	\$358
Operating Income (loss):	<b>(\$57,369)</b>	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	<b>169.62%</b>	420.53%	326.14%
Ending Retained Earnings for FY 23:	<b>\$97,312</b>	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	<b>\$124</b>	\$13,693	\$1,373

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Less Than 1,000**

#### Local Government Profile

<b>Unit Name:</b>	Grand Ridge Village		
<b>Unit Code:</b>	050/025/32	<b>County:</b>	Lasalle
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,116,750		
<b>Equalized Assessed Valuation:</b>	\$7,823,992		
<b>Population:</b>	650		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	15		
<b>Salaries Paid:</b>	\$84,524		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$594,345	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$914	\$12,461	\$971
Revenues During FY 23:	\$331,541	\$513,571	\$224,624
Expenditures During FY 23:	\$304,790	\$418,948	\$163,794
Per Capita Revenues:	\$510	\$23,831	\$595
Per Capita Expenditures:	\$469	\$20,787	\$472
Revenues over/under Expenditures:	\$26,751	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	203.78%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$621,096	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$956	\$15,511	\$1,116

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$14,175	\$0
Total Unreserved Funds:	\$0	\$47,388	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$255,592	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$365,504	\$159,352	\$212,330

# 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>\$1,326,754</b>	\$461,994	\$32,000
Per Capita Debt:	<b>\$2,041</b>	\$8,336	\$73
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$785,951</b>	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	<b>\$1,209</b>	\$12,337	\$1,328
Revenues During FY 23:	<b>\$165,985</b>	\$362,679	\$130,462
Expenditures During FY 23:	<b>\$207,185</b>	\$335,468	\$134,205
Per Capita Revenues:	<b>\$255</b>	\$10,028	\$341
Per Capita Expenses:	<b>\$319</b>	\$8,684	\$358
Operating Income (loss):	<b>(\$41,200)</b>	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	<b>359.46%</b>	420.53%	326.14%
Ending Retained Earnings for FY 23:	<b>\$744,751</b>	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	<b>\$1,146</b>	\$13,693	\$1,373

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Less Than 1,000**

#### Local Government Profile

<b>Unit Name:</b>	Grand Tower City		
<b>Unit Code:</b>	039/045/30	<b>County:</b>	Jackson
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$545,215		
<b>Equalized Assessed Valuation:</b>	\$1,895,529		
<b>Population:</b>	479		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	12		
<b>Salaries Paid:</b>	\$162,449		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$147,849	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$309	\$12,461	\$971
Revenues During FY 23:	\$201,708	\$513,571	\$224,624
Expenditures During FY 23:	\$902,993	\$418,948	\$163,794
Per Capita Revenues:	\$421	\$23,831	\$595
Per Capita Expenditures:	\$1,885	\$20,787	\$472
Revenues over/under Expenditures:	(\$701,285)	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	15.04%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$135,783	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$283	\$15,511	\$1,116

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$14,175	\$0
Total Unreserved Funds:	\$0	\$47,388	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$63,624	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$72,159	\$159,352	\$212,330

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$43,000</b>	\$461,994	\$32,000
Per Capita Debt:	<b>\$90</b>	\$8,336	\$73
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$128,498</b>	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	<b>\$268</b>	\$12,337	\$1,328
Revenues During FY 23:	<b>\$1,162,648</b>	\$362,679	\$130,462
Expenditures During FY 23:	<b>\$377,578</b>	\$335,468	\$134,205
Per Capita Revenues:	<b>\$2,427</b>	\$10,028	\$341
Per Capita Expenses:	<b>\$788</b>	\$8,684	\$358
Operating Income (loss):	<b>\$785,070</b>	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	<b>94.13%</b>	420.53%	326.14%
Ending Retained Earnings for FY 23:	<b>\$355,403</b>	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	<b>\$742</b>	\$13,693	\$1,373

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1000 and 25,000**

#### Local Government Profile

<b>Unit Name:</b>	Grandview Village
<b>Unit Code:</b>	083/050/32
<b>County:</b>	Sangamon
<b>Fiscal Year End:</b>	5/31/2023
<b>Accounting Method:</b>	Modified Accrual
<b>Appropriation or Budget:</b>	\$1,142,650
<b>Equalized Assessed Valuation:</b>	\$12,046,240
<b>Population:</b>	1,441
<b>Employees:</b>	
<b>Full Time:</b>	7
<b>Part Time:</b>	23
<b>Salaries Paid:</b>	\$337,703

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,410,482	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$979	\$1,275	\$946
Revenues During FY 23:	\$1,104,562	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$988,932	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$767	\$1,271	\$1,015
Per Capita Expenditures:	\$686	\$1,070	\$859
Revenues over/under Expenditures:	\$115,630	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	154.32%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$1,526,112	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$1,059	\$1,452	\$1,079

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$39,036	\$0
Total Unreserved Funds:	\$0	\$45,153	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$648,225	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$854,718	(\$3,040,879)	\$907,008

# 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>\$23,169</b>	\$14,536,814	\$2,939,830
Per Capita Debt:	<b>\$16</b>	\$1,852	\$913
General Obligation Debt over EAV:	<b>0.00%</b>	1.72%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$187,172</b>	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	<b>\$130</b>	\$2,109	\$1,705
Revenues During FY 23:	<b>\$590,951</b>	\$4,017,717	\$1,655,930
Expenditures During FY 23:	<b>\$626,039</b>	\$3,520,157	\$1,505,208
Per Capita Revenues:	<b>\$410</b>	\$677	\$474
Per Capita Expenses:	<b>\$434</b>	\$611	\$435
Operating Income (loss):	<b>(\$35,088)</b>	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	<b>24.29%</b>	413.07%	350.42%
Ending Retained Earnings for FY 23:	<b>\$152,084</b>	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	<b>\$106</b>	\$2,172	\$1,778

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Greater than 25,000**

#### Local Government Profile

<b>Unit Name:</b>	Granite City City		
<b>Unit Code:</b>	057/045/30	<b>County:</b>	Madison
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$67,281,819		
<b>Equalized Assessed Valuation:</b>	\$379,150,082		
<b>Population:</b>	26,855		
<b>Employees:</b>			
<b>Full Time:</b>	346		
<b>Part Time:</b>	51		
<b>Salaries Paid:</b>	\$17,480,849		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$33,215,764</b>	\$45,827,429	\$34,700,999
Per Capita Beginning Fund Balance:	<b>\$1,237</b>	\$915	\$919
Revenues During FY 23:	<b>\$61,787,365</b>	\$78,236,345	\$60,818,797
Expenditures During FY 23:	<b>\$50,368,491</b>	\$67,704,125	\$50,267,777
Per Capita Revenues:	<b>\$2,301</b>	\$1,512	\$1,510
Per Capita Expenditures:	<b>\$1,876</b>	\$1,292	\$1,272
Revenues over/under Expenditures:	<b>\$11,418,874</b>	\$10,532,220	\$7,422,555
Ratio of Fund Balance to Expenditures:	<b>88.62%</b>	85.37%	77.35%
Ending Fund Balance for FY 23:	<b>\$44,634,638</b>	\$51,747,668	\$40,157,145
Per Capita Ending Fund Balance:	<b>\$1,662</b>	\$1,034	\$1,023

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$4,513	\$0
Total Unreserved Funds:	<b>\$0</b>	\$264,094	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$19,510,402</b>	\$18,647,653	\$12,267,557
Total Unrestricted Net Assets:	<b>(\$145,699,275)</b>	(\$71,432,134)	(\$22,408,027)

# 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>\$167,902,908</b>	\$148,481,432	\$87,529,265
Per Capita Debt:	<b>\$6,252</b>	\$2,751	\$2,179
General Obligation Debt over EAV:	<b>9.60%</b>	8.98%	2.25%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$24,871,398</b>	\$84,713,725	\$62,510,846
Per Capita Beginning Retained Earnings	<b>\$926</b>	\$1,661	\$1,337
Revenues During FY 23:	<b>\$7,877,236</b>	\$27,833,660	\$19,017,689
Expenditures During FY 23:	<b>\$8,009,278</b>	\$24,431,806	\$15,980,912
Per Capita Revenues:	<b>\$293</b>	\$534	\$406
Per Capita Expenses:	<b>\$298</b>	\$463	\$368
Operating Income (loss):	<b>(\$132,042)</b>	\$3,401,854	\$2,362,233
Ratio of Retained Earnings to Expenses:	<b>296.30%</b>	432.45%	411.24%
Ending Retained Earnings for FY 23:	<b>\$23,731,208</b>	\$88,626,567	\$65,322,713
Per Capita Ending Retained Earnings:	<b>\$884</b>	\$1,747	\$1,442

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Less Than 1,000**

#### Local Government Profile

<b>Unit Name:</b>	Grantfork Village		
<b>Unit Code:</b>	057/050/32	<b>County:</b>	Madison
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,098,200		
<b>Equalized Assessed Valuation:</b>	\$5,869,480		
<b>Population:</b>	341		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	17		
<b>Salaries Paid:</b>	\$132,445		

#### Blended Component Units

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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$106,186	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$311	\$12,461	\$971
Revenues During FY 23:	\$204,636	\$513,571	\$224,624
Expenditures During FY 23:	\$281,913	\$418,948	\$163,794
Per Capita Revenues:	\$600	\$23,831	\$595
Per Capita Expenditures:	\$827	\$20,787	\$472
Revenues over/under Expenditures:	(\$77,277)	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	20.06%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$56,561	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$166	\$15,511	\$1,116

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$14,175	\$0
Total Unreserved Funds:	\$0	\$47,388	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$25,722	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$30,839	\$159,352	\$212,330

# 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>	\$461,994	\$32,000
Per Capita Debt:	<b>\$0</b>	\$8,336	\$73
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$2,134,380</b>	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	<b>\$6,259</b>	\$12,337	\$1,328
Revenues During FY 23:	<b>\$541,042</b>	\$362,679	\$130,462
Expenditures During FY 23:	<b>\$481,722</b>	\$335,468	\$134,205
Per Capita Revenues:	<b>\$1,587</b>	\$10,028	\$341
Per Capita Expenses:	<b>\$1,413</b>	\$8,684	\$358
Operating Income (loss):	<b>\$59,320</b>	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	<b>449.65%</b>	420.53%	326.14%
Ending Retained Earnings for FY 23:	<b>\$2,166,048</b>	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	<b>\$6,352</b>	\$13,693	\$1,373

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1000 and 25,000**

#### Local Government Profile

<b>Unit Name:</b>	Granville Village		
<b>Unit Code:</b>	078/010/32	<b>County:</b>	Putnam
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,918,425		
<b>Equalized Assessed Valuation:</b>	\$18,725,423		
<b>Population:</b>	1,449		
<b>Employees:</b>			
<b>Full Time:</b>	4		
<b>Part Time:</b>	28		
<b>Salaries Paid:</b>	\$413,432		

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>\$977,288</b>	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	<b>\$674</b>	\$1,275	\$946
Revenues During FY 23:	<b>\$1,037,222</b>	\$8,592,750	\$4,029,354
Expenditures During FY 23:	<b>\$767,302</b>	\$7,387,630	\$3,480,394
Per Capita Revenues:	<b>\$716</b>	\$1,271	\$1,015
Per Capita Expenditures:	<b>\$530</b>	\$1,070	\$859
Revenues over/under Expenditures:	<b>\$269,920</b>	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	<b>163.83%</b>	148.27%	123.08%
Ending Fund Balance for FY 23:	<b>\$1,257,071</b>	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	<b>\$868</b>	\$1,452	\$1,079

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$39,036	\$0
Total Unreserved Funds:	<b>\$0</b>	\$45,153	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$560,235</b>	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	<b>\$276,444</b>	(\$3,040,879)	\$907,008

# 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>\$1,482,474</b>	\$14,536,814	\$2,939,830
Per Capita Debt:	<b>\$1,023</b>	\$1,852	\$913
General Obligation Debt over EAV:	<b>3.10%</b>	1.72%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$3,264,970</b>	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	<b>\$2,253</b>	\$2,109	\$1,705
Revenues During FY 23:	<b>\$714,264</b>	\$4,017,717	\$1,655,930
Expenditures During FY 23:	<b>\$644,970</b>	\$3,520,157	\$1,505,208
Per Capita Revenues:	<b>\$493</b>	\$677	\$474
Per Capita Expenses:	<b>\$445</b>	\$611	\$435
Operating Income (loss):	<b>\$69,294</b>	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	<b>515.43%</b>	413.07%	350.42%
Ending Retained Earnings for FY 23:	<b>\$3,324,401</b>	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	<b>\$2,294</b>	\$2,172	\$1,778

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1000 and 25,000**

#### Local Government Profile

<b>Unit Name:</b>	Grayslake Village		
<b>Unit Code:</b>	049/030/32	<b>County:</b>	Lake
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$52,270,807		
<b>Equalized Assessed Valuation:</b>	\$686,349,408		
<b>Population:</b>	20,895		
<b>Employees:</b>			
<b>Full Time:</b>	55		
<b>Part Time:</b>	12		
<b>Salaries Paid:</b>	\$6,442,542		

Blended Component Units
Number Submitted = 1  Police Pension

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$11,138,790</b>	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	<b>\$533</b>	\$1,275	\$946
Revenues During FY 23:	<b>\$11,894,598</b>	\$8,592,750	\$4,029,354
Expenditures During FY 23:	<b>\$12,573,740</b>	\$7,387,630	\$3,480,394
Per Capita Revenues:	<b>\$569</b>	\$1,271	\$1,015
Per Capita Expenditures:	<b>\$602</b>	\$1,070	\$859
Revenues over/under Expenditures:	<b>(\$679,142)</b>	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	<b>88.22%</b>	148.27%	123.08%
Ending Fund Balance for FY 23:	<b>\$11,092,348</b>	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	<b>\$531</b>	\$1,452	\$1,079

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$39,036	\$0
Total Unreserved Funds:	<b>\$0</b>	\$45,153	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$3,104,530</b>	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	<b>\$12,501,964</b>	(\$3,040,879)	\$907,008

# 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>	\$14,536,814	\$2,939,830
Per Capita Debt:	<b>\$0</b>	\$1,852	\$913
General Obligation Debt over EAV:	<b>0.00%</b>	1.72%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$22,292,392</b>	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	<b>\$1,067</b>	\$2,109	\$1,705
Revenues During FY 23:	<b>\$9,404,604</b>	\$4,017,717	\$1,655,930
Expenditures During FY 23:	<b>\$8,312,475</b>	\$3,520,157	\$1,505,208
Per Capita Revenues:	<b>\$450</b>	\$677	\$474
Per Capita Expenses:	<b>\$398</b>	\$611	\$435
Operating Income (loss):	<b>\$1,092,129</b>	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	<b>269.81%</b>	413.07%	350.42%
Ending Retained Earnings for FY 23:	<b>\$22,428,006</b>	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	<b>\$1,073</b>	\$2,172	\$1,778

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1000 and 25,000**

#### Local Government Profile

<b>Unit Name:</b>	Grayville City
<b>Unit Code:</b>	097/027/30
<b>County:</b>	White
<b>Fiscal Year End:</b>	4/30/2023
<b>Accounting Method:</b>	Modified Accrual
<b>Appropriation or Budget:</b>	\$3,602,039
<b>Equalized Assessed Valuation:</b>	\$12,718,121
<b>Population:</b>	1,550
<b>Employees:</b>	
<b>Full Time:</b>	12
<b>Part Time:</b>	12
<b>Salaries Paid:</b>	\$738,536

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$5,104,963	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$3,294	\$1,275	\$946
Revenues During FY 23:	\$1,832,154	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$1,787,921	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$1,182	\$1,271	\$1,015
Per Capita Expenditures:	\$1,153	\$1,070	\$859
Revenues over/under Expenditures:	\$44,233	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	291.39%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$5,209,856	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$3,361	\$1,452	\$1,079

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$39,036	\$0
Total Unreserved Funds:	\$0	\$45,153	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,567,079	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$441,740	(\$3,040,879)	\$907,008

# 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>\$4,046,676</b>	\$14,536,814	\$2,939,830
Per Capita Debt:	<b>\$2,611</b>	\$1,852	\$913
General Obligation Debt over EAV:	<b>0.00%</b>	1.72%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$4,473,217</b>	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	<b>\$2,886</b>	\$2,109	\$1,705
Revenues During FY 23:	<b>\$1,718,555</b>	\$4,017,717	\$1,655,930
Expenditures During FY 23:	<b>\$2,059,669</b>	\$3,520,157	\$1,505,208
Per Capita Revenues:	<b>\$1,109</b>	\$677	\$474
Per Capita Expenses:	<b>\$1,329</b>	\$611	\$435
Operating Income (loss):	<b>(\$341,114)</b>	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	<b>200.62%</b>	413.07%	350.42%
Ending Retained Earnings for FY 23:	<b>\$4,132,103</b>	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	<b>\$2,666</b>	\$2,172	\$1,778

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1000 and 25,000**

#### Local Government Profile

<b>Unit Name:</b>	Green Oaks Village		
<b>Unit Code:</b>	049/035/32	<b>County:</b>	Lake
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$8,060,272		
<b>Equalized Assessed Valuation:</b>	\$336,874,855		
<b>Population:</b>	3,870		
<b>Employees:</b>			
<b>Full Time:</b>	5		
<b>Part Time:</b>	3		
<b>Salaries Paid:</b>	\$273,467		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$4,450,238	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$1,150	\$1,275	\$946
Revenues During FY 23:	\$2,767,222	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$2,485,045	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$715	\$1,271	\$1,015
Per Capita Expenditures:	\$642	\$1,070	\$859
Revenues over/under Expenditures:	\$282,177	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	148.79%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$3,697,415	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$955	\$1,452	\$1,079

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$39,036	\$0
Total Unreserved Funds:	\$0	\$45,153	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,905,453	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	(\$380,528)	(\$3,040,879)	\$907,008

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$9,220,000</b>	\$14,536,814	\$2,939,830
Per Capita Debt:	<b>\$2,382</b>	\$1,852	\$913
General Obligation Debt over EAV:	<b>1.17%</b>	1.72%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$4,059,612</b>	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	<b>\$1,049</b>	\$2,109	\$1,705
Revenues During FY 23:	<b>\$928,125</b>	\$4,017,717	\$1,655,930
Expenditures During FY 23:	<b>\$954,954</b>	\$3,520,157	\$1,505,208
Per Capita Revenues:	<b>\$240</b>	\$677	\$474
Per Capita Expenses:	<b>\$247</b>	\$611	\$435
Operating Income (loss):	<b>(\$26,829)</b>	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	<b>422.30%</b>	413.07%	350.42%
Ending Retained Earnings for FY 23:	<b>\$4,032,783</b>	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	<b>\$1,042</b>	\$2,172	\$1,778

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Less Than 1,000**

#### Local Government Profile

<b>Unit Name:</b>	Green Valley Village		
<b>Unit Code:</b>	090/035/32	<b>County:</b>	Tazewell
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$680,741		
<b>Equalized Assessed Valuation:</b>	\$7,577,569		
<b>Population:</b>	630		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	22		
<b>Salaries Paid:</b>	\$146,474		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$349,328	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$554	\$12,461	\$971
Revenues During FY 23:	\$425,123	\$513,571	\$224,624
Expenditures During FY 23:	\$407,385	\$418,948	\$163,794
Per Capita Revenues:	\$675	\$23,831	\$595
Per Capita Expenditures:	\$647	\$20,787	\$472
Revenues over/under Expenditures:	\$17,738	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	84.03%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$342,333	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$543	\$15,511	\$1,116

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$14,175	\$0
Total Unreserved Funds:	\$0	\$47,388	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$126,599	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$215,734	\$159,352	\$212,330

# 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>\$129,357</b>	\$461,994	\$32,000
Per Capita Debt:	<b>\$205</b>	\$8,336	\$73
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$1,035,908</b>	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	<b>\$1,644</b>	\$12,337	\$1,328
Revenues During FY 23:	<b>\$217,716</b>	\$362,679	\$130,462
Expenditures During FY 23:	<b>\$202,396</b>	\$335,468	\$134,205
Per Capita Revenues:	<b>\$346</b>	\$10,028	\$341
Per Capita Expenses:	<b>\$321</b>	\$8,684	\$358
Operating Income (loss):	<b>\$15,320</b>	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	<b>561.51%</b>	420.53%	326.14%
Ending Retained Earnings for FY 23:	<b>\$1,136,479</b>	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	<b>\$1,804</b>	\$13,693	\$1,373

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1000 and 25,000**

#### Local Government Profile

<b>Unit Name:</b>	Greenfield City		
<b>Unit Code:</b>	031/020/30	<b>County:</b>	Greene
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,531,125		
<b>Equalized Assessed Valuation:</b>	\$9,889,188		
<b>Population:</b>	1,025		
<b>Employees:</b>			
<b>Full Time:</b>	7		
<b>Part Time:</b>	23		
<b>Salaries Paid:</b>	\$445,275		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$619,627	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$605	\$1,275	\$946
Revenues During FY 23:	\$992,214	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$931,797	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$968	\$1,271	\$1,015
Per Capita Expenditures:	\$909	\$1,070	\$859
Revenues over/under Expenditures:	\$60,417	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	74.01%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$689,600	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$673	\$1,452	\$1,079

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$39,036	\$0
Total Unreserved Funds:	\$0	\$45,153	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$345,446	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$344,154	(\$3,040,879)	\$907,008

# 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>\$1,768,183</b>	\$14,536,814	\$2,939,830
Per Capita Debt:	<b>\$1,725</b>	\$1,852	\$913
General Obligation Debt over EAV:	<b>0.00%</b>	1.72%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$2,103,721</b>	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	<b>\$2,052</b>	\$2,109	\$1,705
Revenues During FY 23:	<b>\$349,894</b>	\$4,017,717	\$1,655,930
Expenditures During FY 23:	<b>\$381,043</b>	\$3,520,157	\$1,505,208
Per Capita Revenues:	<b>\$341</b>	\$677	\$474
Per Capita Expenses:	<b>\$372</b>	\$611	\$435
Operating Income (loss):	<b>(\$31,149)</b>	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	<b>541.41%</b>	413.07%	350.42%
Ending Retained Earnings for FY 23:	<b>\$2,063,016</b>	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	<b>\$2,013</b>	\$2,172	\$1,778

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1000 and 25,000**

#### Local Government Profile

<b>Unit Name:</b>	Greenup Village		
<b>Unit Code:</b>	018/010/32	<b>County:</b>	Cumberland
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$8,595,040		
<b>Equalized Assessed Valuation:</b>	\$24,320,218		
<b>Population:</b>	1,365		
<b>Employees:</b>			
<b>Full Time:</b>	15		
<b>Part Time:</b>	5		
<b>Salaries Paid:</b>	\$709,343		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$2,828,034	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$2,072	\$1,275	\$946
Revenues During FY 23:	\$1,400,612	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$1,031,920	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$1,026	\$1,271	\$1,015
Per Capita Expenditures:	\$756	\$1,070	\$859
Revenues over/under Expenditures:	\$368,692	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	309.78%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$3,196,726	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$2,342	\$1,452	\$1,079

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$39,036	\$0
Total Unreserved Funds:	\$0	\$45,153	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$214,739	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$1,249,605	(\$3,040,879)	\$907,008

# 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>\$799,657</b>	\$14,536,814	\$2,939,830
Per Capita Debt:	<b>\$586</b>	\$1,852	\$913
General Obligation Debt over EAV:	<b>0.00%</b>	1.72%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$10,451,635</b>	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	<b>\$7,657</b>	\$2,109	\$1,705
Revenues During FY 23:	<b>\$4,180,943</b>	\$4,017,717	\$1,655,930
Expenditures During FY 23:	<b>\$3,809,406</b>	\$3,520,157	\$1,505,208
Per Capita Revenues:	<b>\$3,063</b>	\$677	\$474
Per Capita Expenses:	<b>\$2,791</b>	\$611	\$435
Operating Income (loss):	<b>\$371,537</b>	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	<b>284.12%</b>	413.07%	350.42%
Ending Retained Earnings for FY 23:	<b>\$10,823,172</b>	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	<b>\$7,929</b>	\$2,172	\$1,778

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Less Than 1,000**

#### Local Government Profile

<b>Unit Name:</b>	Greenview Village		
<b>Unit Code:</b>	065/015/32	<b>County:</b>	Menard
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Combination		
<b>Appropriation or Budget:</b>	\$9,870,111		
<b>Equalized Assessed Valuation:</b>	\$9,546,536		
<b>Population:</b>	778		
<b>Employees:</b>			
<b>Full Time:</b>	3		
<b>Part Time:</b>	10		
<b>Salaries Paid:</b>	\$186,553		

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>\$409,031</b>	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	<b>\$526</b>	\$12,461	\$971
Revenues During FY 23:	<b>\$365,539</b>	\$513,571	\$224,624
Expenditures During FY 23:	<b>\$319,815</b>	\$418,948	\$163,794
Per Capita Revenues:	<b>\$470</b>	\$23,831	\$595
Per Capita Expenditures:	<b>\$411</b>	\$20,787	\$472
Revenues over/under Expenditures:	<b>\$45,724</b>	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	<b>142.19%</b>	353.94%	249.85%
Ending Fund Balance for FY 23:	<b>\$454,755</b>	\$763,867	\$379,510
Per Capita Ending Fund Balance:	<b>\$585</b>	\$15,511	\$1,116

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$14,175	\$0
Total Unreserved Funds:	<b>\$0</b>	\$47,388	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$174,534</b>	\$283,356	\$81,395
Total Unrestricted Net Assets:	<b>\$280,221</b>	\$159,352	\$212,330

# 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>\$563,728</b>	\$461,994	\$32,000
Per Capita Debt:	<b>\$725</b>	\$8,336	\$73
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$521,393</b>	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	<b>\$670</b>	\$12,337	\$1,328
Revenues During FY 23:	<b>\$317,325</b>	\$362,679	\$130,462
Expenditures During FY 23:	<b>\$308,153</b>	\$335,468	\$134,205
Per Capita Revenues:	<b>\$408</b>	\$10,028	\$341
Per Capita Expenses:	<b>\$396</b>	\$8,684	\$358
Operating Income (loss):	<b>\$9,172</b>	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	<b>172.18%</b>	420.53%	326.14%
Ending Retained Earnings for FY 23:	<b>\$530,565</b>	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	<b>\$682</b>	\$13,693	\$1,373

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1000 and 25,000**

#### Local Government Profile

<b>Unit Name:</b>	Greenville City		
<b>Unit Code:</b>	003/010/30	<b>County:</b>	Bond
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$53,158,404		
<b>Equalized Assessed Valuation:</b>	\$70,627,297		
<b>Population:</b>	7,083		
<b>Employees:</b>			
<b>Full Time:</b>	47		
<b>Part Time:</b>	1		
<b>Salaries Paid:</b>	\$2,827,735		

Blended Component Units
Number Submitted = 1
Greenville Police Pension

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$10,124,447</b>	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	<b>\$1,429</b>	\$1,275	\$946
Revenues During FY 23:	<b>\$6,719,923</b>	\$8,592,750	\$4,029,354
Expenditures During FY 23:	<b>\$9,063,238</b>	\$7,387,630	\$3,480,394
Per Capita Revenues:	<b>\$949</b>	\$1,271	\$1,015
Per Capita Expenditures:	<b>\$1,280</b>	\$1,070	\$859
Revenues over/under Expenditures:	<b>(\$2,343,315)</b>	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	<b>114.63%</b>	148.27%	123.08%
Ending Fund Balance for FY 23:	<b>\$10,389,599</b>	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	<b>\$1,467</b>	\$1,452	\$1,079

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$39,036	\$0
Total Unreserved Funds:	<b>\$0</b>	\$45,153	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$4,236,441</b>	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	<b>\$2,788,640</b>	(\$3,040,879)	\$907,008

# 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>\$7,864,874</b>	\$14,536,814	\$2,939,830
Per Capita Debt:	<b>\$1,110</b>	\$1,852	\$913
General Obligation Debt over EAV:	<b>0.00%</b>	1.72%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$21,318,884</b>	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	<b>\$3,010</b>	\$2,109	\$1,705
Revenues During FY 23:	<b>\$3,969,009</b>	\$4,017,717	\$1,655,930
Expenditures During FY 23:	<b>\$3,388,789</b>	\$3,520,157	\$1,505,208
Per Capita Revenues:	<b>\$560</b>	\$677	\$474
Per Capita Expenses:	<b>\$478</b>	\$611	\$435
Operating Income (loss):	<b>\$580,220</b>	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	<b>645.31%</b>	413.07%	350.42%
Ending Retained Earnings for FY 23:	<b>\$21,868,345</b>	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	<b>\$3,087</b>	\$2,172	\$1,778

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Less Than 1,000**

#### Local Government Profile

<b>Unit Name:</b>	Greenwood Village		
<b>Unit Code:</b>	063/115/32	<b>County:</b>	Mchenry
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$124,703		
<b>Equalized Assessed Valuation:</b>	\$9,995,880		
<b>Population:</b>	320		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	1		
<b>Salaries Paid:</b>	\$600		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$74,599	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$233	\$12,461	\$971
Revenues During FY 23:	\$77,623	\$513,571	\$224,624
Expenditures During FY 23:	\$60,384	\$418,948	\$163,794
Per Capita Revenues:	\$243	\$23,831	\$595
Per Capita Expenditures:	\$189	\$20,787	\$472
Revenues over/under Expenditures:	\$17,239	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	152.09%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$91,838	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$287	\$15,511	\$1,116

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$52,233	\$14,175	\$0
Total Unreserved Funds:	\$0	\$47,388	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$0	\$159,352	\$212,330

# 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>	\$461,994	\$32,000
Per Capita Debt:	<b>\$0</b>	\$8,336	\$73
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$0</b>	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$12,337	\$1,328
Revenues During FY 23:	<b>\$0</b>	\$362,679	\$130,462
Expenditures During FY 23:	<b>\$0</b>	\$335,468	\$134,205
Per Capita Revenues:	<b>\$0</b>	\$10,028	\$341
Per Capita Expenses:	<b>\$0</b>	\$8,684	\$358
Operating Income (loss):	<b>\$0</b>	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	420.53%	326.14%
Ending Retained Earnings for FY 23:	<b>\$0</b>	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$13,693	\$1,373

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1000 and 25,000**

#### Local Government Profile

<b>Unit Name:</b>	Gridley Village		
<b>Unit Code:</b>	064/065/32	<b>County:</b>	McLean
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,255,360		
<b>Equalized Assessed Valuation:</b>	\$23,796,995		
<b>Population:</b>	1,456		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	20		
<b>Salaries Paid:</b>	\$199,709		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,485,231	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$1,020	\$1,275	\$946
Revenues During FY 23:	\$1,108,519	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$696,771	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$761	\$1,271	\$1,015
Per Capita Expenditures:	\$479	\$1,070	\$859
Revenues over/under Expenditures:	\$411,748	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	272.25%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$1,896,979	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$1,303	\$1,452	\$1,079

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$39,036	\$0
Total Unreserved Funds:	\$0	\$45,153	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$553,261	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$1,343,718	(\$3,040,879)	\$907,008

# 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>\$247,000</b>	\$14,536,814	\$2,939,830
Per Capita Debt:	<b>\$170</b>	\$1,852	\$913
General Obligation Debt over EAV:	<b>0.00%</b>	1.72%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$2,822,034</b>	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	<b>\$1,938</b>	\$2,109	\$1,705
Revenues During FY 23:	<b>\$392,985</b>	\$4,017,717	\$1,655,930
Expenditures During FY 23:	<b>\$439,143</b>	\$3,520,157	\$1,505,208
Per Capita Revenues:	<b>\$270</b>	\$677	\$474
Per Capita Expenses:	<b>\$302</b>	\$611	\$435
Operating Income (loss):	<b>(\$46,158)</b>	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	<b>632.11%</b>	413.07%	350.42%
Ending Retained Earnings for FY 23:	<b>\$2,775,876</b>	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	<b>\$1,907</b>	\$2,172	\$1,778

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1000 and 25,000**

#### Local Government Profile

<b>Unit Name:</b>	Griggsville City		
<b>Unit Code:</b>	075/035/30	<b>County:</b>	Pike
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,163,000		
<b>Equalized Assessed Valuation:</b>	\$9,040,953		
<b>Population:</b>	1,097		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	11		
<b>Salaries Paid:</b>	\$132,781		

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>\$417,156</b>	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	<b>\$380</b>	\$1,275	\$946
Revenues During FY 23:	<b>\$851,141</b>	\$8,592,750	\$4,029,354
Expenditures During FY 23:	<b>\$621,212</b>	\$7,387,630	\$3,480,394
Per Capita Revenues:	<b>\$776</b>	\$1,271	\$1,015
Per Capita Expenditures:	<b>\$566</b>	\$1,070	\$859
Revenues over/under Expenditures:	<b>\$229,929</b>	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	<b>95.31%</b>	148.27%	123.08%
Ending Fund Balance for FY 23:	<b>\$592,085</b>	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	<b>\$540</b>	\$1,452	\$1,079

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$39,036	\$0
Total Unreserved Funds:	<b>\$0</b>	\$45,153	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$217,905</b>	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	<b>\$374,180</b>	(\$3,040,879)	\$907,008

# 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>\$287,909</b>	\$14,536,814	\$2,939,830
Per Capita Debt:	<b>\$262</b>	\$1,852	\$913
General Obligation Debt over EAV:	<b>0.00%</b>	1.72%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$2,382,144</b>	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	<b>\$2,172</b>	\$2,109	\$1,705
Revenues During FY 23:	<b>\$326,820</b>	\$4,017,717	\$1,655,930
Expenditures During FY 23:	<b>\$412,628</b>	\$3,520,157	\$1,505,208
Per Capita Revenues:	<b>\$298</b>	\$677	\$474
Per Capita Expenses:	<b>\$376</b>	\$611	\$435
Operating Income (loss):	<b>(\$85,808)</b>	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	<b>569.84%</b>	413.07%	350.42%
Ending Retained Earnings for FY 23:	<b>\$2,351,336</b>	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	<b>\$2,143</b>	\$2,172	\$1,778

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Less Than 1,000**

#### Local Government Profile

<b>Unit Name:</b>	Gulfport Village		
<b>Unit Code:</b>	036/020/32	<b>County:</b>	Henderson
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$119,180		
<b>Equalized Assessed Valuation:</b>	\$2,352,763		
<b>Population:</b>	42		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	10		
<b>Salaries Paid:</b>	\$7,238		

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>\$555,416</b>	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	<b>\$13,224</b>	\$12,461	\$971
Revenues During FY 23:	<b>\$73,648</b>	\$513,571	\$224,624
Expenditures During FY 23:	<b>\$85,430</b>	\$418,948	\$163,794
Per Capita Revenues:	<b>\$1,754</b>	\$23,831	\$595
Per Capita Expenditures:	<b>\$2,034</b>	\$20,787	\$472
Revenues over/under Expenditures:	<b>(\$11,782)</b>	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	<b>636.35%</b>	353.94%	249.85%
Ending Fund Balance for FY 23:	<b>\$543,634</b>	\$763,867	\$379,510
Per Capita Ending Fund Balance:	<b>\$12,944</b>	\$15,511	\$1,116

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$14,175	\$0
Total Unreserved Funds:	<b>\$0</b>	\$47,388	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$21,497</b>	\$283,356	\$81,395
Total Unrestricted Net Assets:	<b>\$576,858</b>	\$159,352	\$212,330

# 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>	\$461,994	\$32,000
Per Capita Debt:	<b>\$0</b>	\$8,336	\$73
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$0</b>	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$12,337	\$1,328
Revenues During FY 23:	<b>\$0</b>	\$362,679	\$130,462
Expenditures During FY 23:	<b>\$0</b>	\$335,468	\$134,205
Per Capita Revenues:	<b>\$0</b>	\$10,028	\$341
Per Capita Expenses:	<b>\$0</b>	\$8,684	\$358
Operating Income (loss):	<b>\$0</b>	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	420.53%	326.14%
Ending Retained Earnings for FY 23:	<b>\$0</b>	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$13,693	\$1,373

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Greater than 25,000**

#### Local Government Profile

<b>Unit Name:</b>	Gurnee Village		
<b>Unit Code:</b>	049/040/32	<b>County:</b>	Lake
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$92,990,940		
<b>Equalized Assessed Valuation:</b>	\$1,279,563,765		
<b>Population:</b>	30,521		
<b>Employees:</b>			
	<b>Full Time:</b>	237	
	<b>Part Time:</b>	12	
	<b>Salaries Paid:</b>	\$25,482,595	

Blended Component Units
Number Submitted = 2
Firefighters' Pension
Police Pension

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$34,371,498</b>	\$45,827,429	\$34,700,999
Per Capita Beginning Fund Balance:	<b>\$1,126</b>	\$915	\$919
Revenues During FY 23:	<b>\$53,176,615</b>	\$78,236,345	\$60,818,797
Expenditures During FY 23:	<b>\$50,160,843</b>	\$67,704,125	\$50,267,777
Per Capita Revenues:	<b>\$1,742</b>	\$1,512	\$1,510
Per Capita Expenditures:	<b>\$1,643</b>	\$1,292	\$1,272
Revenues over/under Expenditures:	<b>\$3,015,772</b>	\$10,532,220	\$7,422,555
Ratio of Fund Balance to Expenditures:	<b>65.26%</b>	85.37%	77.35%
Ending Fund Balance for FY 23:	<b>\$32,737,270</b>	\$51,747,668	\$40,157,145
Per Capita Ending Fund Balance:	<b>\$1,073</b>	\$1,034	\$1,023

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$4,513	\$0
Total Unreserved Funds:	<b>\$0</b>	\$264,094	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$2,170,004</b>	\$18,647,653	\$12,267,557
Total Unrestricted Net Assets:	<b>\$10,887,258</b>	(\$71,432,134)	(\$22,408,027)

# 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>\$50,245,540</b>	\$148,481,432	\$87,529,265
Per Capita Debt:	<b>\$1,646</b>	\$2,751	\$2,179
General Obligation Debt over EAV:	<b>0.00%</b>	8.98%	2.25%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$65,985,410</b>	\$84,713,725	\$62,510,846
Per Capita Beginning Retained Earnings	<b>\$2,162</b>	\$1,661	\$1,337
Revenues During FY 23:	<b>\$9,916,416</b>	\$27,833,660	\$19,017,689
Expenditures During FY 23:	<b>\$8,351,392</b>	\$24,431,806	\$15,980,912
Per Capita Revenues:	<b>\$325</b>	\$534	\$406
Per Capita Expenses:	<b>\$274</b>	\$463	\$368
Operating Income (loss):	<b>\$1,565,024</b>	\$3,401,854	\$2,362,233
Ratio of Retained Earnings to Expenses:	<b>832.80%</b>	432.45%	411.24%
Ending Retained Earnings for FY 23:	<b>\$69,550,434</b>	\$88,626,567	\$65,322,713
Per Capita Ending Retained Earnings:	<b>\$2,279</b>	\$1,747	\$1,442

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1000 and 25,000**

#### Local Government Profile

<b>Unit Name:</b>	Hainesville Village		
<b>Unit Code:</b>	049/045/32	<b>County:</b>	Lake
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$6,172,799		
<b>Equalized Assessed Valuation:</b>	\$83,312,072		
<b>Population:</b>	3,258		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	12		
<b>Salaries Paid:</b>	\$442,445		

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>\$1,744,927</b>	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	<b>\$536</b>	\$1,275	\$946
Revenues During FY 23:	<b>\$2,465,991</b>	\$8,592,750	\$4,029,354
Expenditures During FY 23:	<b>\$2,121,855</b>	\$7,387,630	\$3,480,394
Per Capita Revenues:	<b>\$757</b>	\$1,271	\$1,015
Per Capita Expenditures:	<b>\$651</b>	\$1,070	\$859
Revenues over/under Expenditures:	<b>\$344,136</b>	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	<b>94.82%</b>	148.27%	123.08%
Ending Fund Balance for FY 23:	<b>\$2,012,015</b>	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	<b>\$618</b>	\$1,452	\$1,079

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$39,036	\$0
Total Unreserved Funds:	<b>\$0</b>	\$45,153	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$282,377</b>	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	<b>\$3,450,276</b>	(\$3,040,879)	\$907,008

# 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>\$59,422</b>	\$14,536,814	\$2,939,830
Per Capita Debt:	<b>\$18</b>	\$1,852	\$913
General Obligation Debt over EAV:	<b>0.00%</b>	1.72%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$7,110,362</b>	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	<b>\$2,182</b>	\$2,109	\$1,705
Revenues During FY 23:	<b>\$1,767,784</b>	\$4,017,717	\$1,655,930
Expenditures During FY 23:	<b>\$1,066,799</b>	\$3,520,157	\$1,505,208
Per Capita Revenues:	<b>\$543</b>	\$677	\$474
Per Capita Expenses:	<b>\$327</b>	\$611	\$435
Operating Income (loss):	<b>\$700,985</b>	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	<b>735.90%</b>	413.07%	350.42%
Ending Retained Earnings for FY 23:	<b>\$7,850,526</b>	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	<b>\$2,410</b>	\$2,172	\$1,778

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Less Than 1,000**

#### Local Government Profile

<b>Unit Name:</b>	Hamburg Village		
<b>Unit Code:</b>	007/020/32	<b>County:</b>	Calhoun
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$30,000		
<b>Equalized Assessed Valuation:</b>	\$1,095,974		
<b>Population:</b>	153		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$85,274	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$557	\$12,461	\$971
Revenues During FY 23:	\$46,694	\$513,571	\$224,624
Expenditures During FY 23:	\$24,967	\$418,948	\$163,794
Per Capita Revenues:	\$305	\$23,831	\$595
Per Capita Expenditures:	\$163	\$20,787	\$472
Revenues over/under Expenditures:	\$21,727	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	428.57%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$107,001	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$699	\$15,511	\$1,116

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$107,001	\$14,175	\$0
Total Unreserved Funds:	\$0	\$47,388	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$0	\$159,352	\$212,330

# 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>	\$461,994	\$32,000
Per Capita Debt:	<b>\$0</b>	\$8,336	\$73
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$0</b>	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$12,337	\$1,328
Revenues During FY 23:	<b>\$0</b>	\$362,679	\$130,462
Expenditures During FY 23:	<b>\$0</b>	\$335,468	\$134,205
Per Capita Revenues:	<b>\$0</b>	\$10,028	\$341
Per Capita Expenses:	<b>\$0</b>	\$8,684	\$358
Operating Income (loss):	<b>\$0</b>	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	420.53%	326.14%
Ending Retained Earnings for FY 23:	<b>\$0</b>	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$13,693	\$1,373

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Less Than 1,000**

#### Local Government Profile

<b>Unit Name:</b>	Hamel Village		
<b>Unit Code:</b>	057/055/32	<b>County:</b>	Madison
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$3,586,500		
<b>Equalized Assessed Valuation:</b>	\$28,401,437		
<b>Population:</b>	816		
<b>Employees:</b>			
<b>Full Time:</b>	6		
<b>Part Time:</b>	6		
<b>Salaries Paid:</b>	\$389,468		

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>\$1,363,983</b>	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	<b>\$1,672</b>	\$12,461	\$971
Revenues During FY 23:	<b>\$1,389,051</b>	\$513,571	\$224,624
Expenditures During FY 23:	<b>\$1,358,063</b>	\$418,948	\$163,794
Per Capita Revenues:	<b>\$1,702</b>	\$23,831	\$595
Per Capita Expenditures:	<b>\$1,664</b>	\$20,787	\$472
Revenues over/under Expenditures:	<b>\$30,988</b>	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	<b>102.72%</b>	353.94%	249.85%
Ending Fund Balance for FY 23:	<b>\$1,394,971</b>	\$763,867	\$379,510
Per Capita Ending Fund Balance:	<b>\$1,710</b>	\$15,511	\$1,116

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$14,175	\$0
Total Unreserved Funds:	<b>\$0</b>	\$47,388	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$498,906</b>	\$283,356	\$81,395
Total Unrestricted Net Assets:	<b>\$896,065</b>	\$159,352	\$212,330

# 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>\$423,246</b>	\$461,994	\$32,000
Per Capita Debt:	<b>\$519</b>	\$8,336	\$73
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$2,413,637</b>	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	<b>\$2,958</b>	\$12,337	\$1,328
Revenues During FY 23:	<b>\$572,773</b>	\$362,679	\$130,462
Expenditures During FY 23:	<b>\$494,854</b>	\$335,468	\$134,205
Per Capita Revenues:	<b>\$702</b>	\$10,028	\$341
Per Capita Expenses:	<b>\$606</b>	\$8,684	\$358
Operating Income (loss):	<b>\$77,919</b>	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	<b>503.49%</b>	420.53%	326.14%
Ending Retained Earnings for FY 23:	<b>\$2,491,556</b>	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	<b>\$3,053</b>	\$13,693	\$1,373

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1000 and 25,000**

#### Local Government Profile

<b>Unit Name:</b>	Hamilton City		
<b>Unit Code:</b>	034/050/30	<b>County:</b>	Hancock
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$8,081,975		
<b>Equalized Assessed Valuation:</b>	\$44,556,854		
<b>Population:</b>	2,753		
<b>Employees:</b>			
<b>Full Time:</b>	14		
<b>Part Time:</b>	37		
<b>Salaries Paid:</b>	\$851,109		

Blended Component Units
Number Submitted = 1
Hamilton Public Library

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$2,397,638</b>	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	<b>\$871</b>	\$1,275	\$946
Revenues During FY 23:	<b>\$2,625,073</b>	\$8,592,750	\$4,029,354
Expenditures During FY 23:	<b>\$1,904,475</b>	\$7,387,630	\$3,480,394
Per Capita Revenues:	<b>\$954</b>	\$1,271	\$1,015
Per Capita Expenditures:	<b>\$692</b>	\$1,070	\$859
Revenues over/under Expenditures:	<b>\$720,598</b>	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	<b>144.27%</b>	148.27%	123.08%
Ending Fund Balance for FY 23:	<b>\$2,747,611</b>	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	<b>\$998</b>	\$1,452	\$1,079

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$39,036	\$0
Total Unreserved Funds:	<b>\$0</b>	\$45,153	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$2,032,756</b>	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	<b>\$714,855</b>	(\$3,040,879)	\$907,008

# 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>\$460,994</b>	\$14,536,814	\$2,939,830
Per Capita Debt:	<b>\$167</b>	\$1,852	\$913
General Obligation Debt over EAV:	<b>0.00%</b>	1.72%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$6,298,011</b>	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	<b>\$2,288</b>	\$2,109	\$1,705
Revenues During FY 23:	<b>\$1,221,226</b>	\$4,017,717	\$1,655,930
Expenditures During FY 23:	<b>\$961,781</b>	\$3,520,157	\$1,505,208
Per Capita Revenues:	<b>\$444</b>	\$677	\$474
Per Capita Expenses:	<b>\$349</b>	\$611	\$435
Operating Income (loss):	<b>\$259,445</b>	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	<b>720.34%</b>	413.07%	350.42%
Ending Retained Earnings for FY 23:	<b>\$6,928,081</b>	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	<b>\$2,517</b>	\$2,172	\$1,778

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Less Than 1,000**

#### Local Government Profile

<b>Unit Name:</b>	Hammond Village		
<b>Unit Code:</b>	074/035/32	<b>County:</b>	Piatt
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$575,600		
<b>Equalized Assessed Valuation:</b>	\$4,473,891		
<b>Population:</b>	508		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	17		
<b>Salaries Paid:</b>	\$104,977		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$127,350	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$251	\$12,461	\$971
Revenues During FY 23:	\$289,149	\$513,571	\$224,624
Expenditures During FY 23:	\$190,926	\$418,948	\$163,794
Per Capita Revenues:	\$569	\$23,831	\$595
Per Capita Expenditures:	\$376	\$20,787	\$472
Revenues over/under Expenditures:	\$98,223	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	120.77%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$230,573	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$454	\$15,511	\$1,116

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$14,175	\$0
Total Unreserved Funds:	\$0	\$47,388	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$101,821	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$18,752	\$159,352	\$212,330

# 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>\$559,580</b>	\$461,994	\$32,000
Per Capita Debt:	<b>\$1,102</b>	\$8,336	\$73
General Obligation Debt over EAV:	<b>2.46%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$901,073</b>	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	<b>\$1,774</b>	\$12,337	\$1,328
Revenues During FY 23:	<b>\$219,786</b>	\$362,679	\$130,462
Expenditures During FY 23:	<b>\$212,606</b>	\$335,468	\$134,205
Per Capita Revenues:	<b>\$433</b>	\$10,028	\$341
Per Capita Expenses:	<b>\$419</b>	\$8,684	\$358
Operating Income (loss):	<b>\$7,180</b>	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	<b>424.85%</b>	420.53%	326.14%
Ending Retained Earnings for FY 23:	<b>\$903,253</b>	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	<b>\$1,778</b>	\$13,693	\$1,373

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Less Than 1,000**

#### Local Government Profile

<b>Unit Name:</b>	Hanaford Village		
<b>Unit Code:</b>	028/030/32	<b>County:</b>	Franklin
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$480,520		
<b>Equalized Assessed Valuation:</b>	\$1,834,081		
<b>Population:</b>	320		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	13		
<b>Salaries Paid:</b>	\$51,175		

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>\$143,892</b>	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	<b>\$450</b>	\$12,461	\$971
Revenues During FY 23:	<b>\$174,321</b>	\$513,571	\$224,624
Expenditures During FY 23:	<b>\$155,484</b>	\$418,948	\$163,794
Per Capita Revenues:	<b>\$545</b>	\$23,831	\$595
Per Capita Expenditures:	<b>\$486</b>	\$20,787	\$472
Revenues over/under Expenditures:	<b>\$18,837</b>	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	<b>97.37%</b>	353.94%	249.85%
Ending Fund Balance for FY 23:	<b>\$151,394</b>	\$763,867	\$379,510
Per Capita Ending Fund Balance:	<b>\$473</b>	\$15,511	\$1,116

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$14,175	\$0
Total Unreserved Funds:	<b>\$0</b>	\$47,388	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$42,128</b>	\$283,356	\$81,395
Total Unrestricted Net Assets:	<b>\$109,266</b>	\$159,352	\$212,330

# 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>\$138,357</b>	\$461,994	\$32,000
Per Capita Debt:	<b>\$432</b>	\$8,336	\$73
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$510,183</b>	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	<b>\$1,594</b>	\$12,337	\$1,328
Revenues During FY 23:	<b>\$192,075</b>	\$362,679	\$130,462
Expenditures During FY 23:	<b>\$240,820</b>	\$335,468	\$134,205
Per Capita Revenues:	<b>\$600</b>	\$10,028	\$341
Per Capita Expenses:	<b>\$753</b>	\$8,684	\$358
Operating Income (loss):	<b>(\$48,745)</b>	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	<b>205.78%</b>	420.53%	326.14%
Ending Retained Earnings for FY 23:	<b>\$495,550</b>	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	<b>\$1,549</b>	\$13,693	\$1,373

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1000 and 25,000**

#### Local Government Profile

<b>Unit Name:</b>	Hanna City Village		
<b>Unit Code:</b>	072/045/32	<b>County:</b>	Peoria
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,367,761		
<b>Equalized Assessed Valuation:</b>	\$18,891,342		
<b>Population:</b>	1,192		
<b>Employees:</b>			
<b>Full Time:</b>	4		
<b>Part Time:</b>	3		
<b>Salaries Paid:</b>	\$335,823		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,017,088	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$853	\$1,275	\$946
Revenues During FY 23:	\$989,919	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$600,028	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$830	\$1,271	\$1,015
Per Capita Expenditures:	\$503	\$1,070	\$859
Revenues over/under Expenditures:	\$389,891	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	181.76%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$1,090,588	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$915	\$1,452	\$1,079

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$39,036	\$0
Total Unreserved Funds:	\$0	\$45,153	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$153,811	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$936,777	(\$3,040,879)	\$907,008

# 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>	\$14,536,814	\$2,939,830
Per Capita Debt:	<b>\$0</b>	\$1,852	\$913
General Obligation Debt over EAV:	<b>0.00%</b>	1.72%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$1,942,289</b>	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	<b>\$1,629</b>	\$2,109	\$1,705
Revenues During FY 23:	<b>\$716,081</b>	\$4,017,717	\$1,655,930
Expenditures During FY 23:	<b>\$673,365</b>	\$3,520,157	\$1,505,208
Per Capita Revenues:	<b>\$601</b>	\$677	\$474
Per Capita Expenses:	<b>\$565</b>	\$611	\$435
Operating Income (loss):	<b>\$42,716</b>	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	<b>341.78%</b>	413.07%	350.42%
Ending Retained Earnings for FY 23:	<b>\$2,301,396</b>	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	<b>\$1,931</b>	\$2,172	\$1,778

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Less Than 1,000**

#### Local Government Profile

<b>Unit Name:</b>	Hanover Village		
<b>Unit Code:</b>	043/030/32	<b>County:</b>	Jo Daviess
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$3,428,956		
<b>Equalized Assessed Valuation:</b>	\$7,154,190		
<b>Population:</b>	863		
<b>Employees:</b>			
<b>Full Time:</b>	5		
<b>Part Time:</b>	6		
<b>Salaries Paid:</b>	\$321,043		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$698,557	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$809	\$12,461	\$971
Revenues During FY 23:	\$520,282	\$513,571	\$224,624
Expenditures During FY 23:	\$394,176	\$418,948	\$163,794
Per Capita Revenues:	\$603	\$23,831	\$595
Per Capita Expenditures:	\$457	\$20,787	\$472
Revenues over/under Expenditures:	\$126,106	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	209.77%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$826,868	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$958	\$15,511	\$1,116

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$14,175	\$0
Total Unreserved Funds:	\$0	\$47,388	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$437,200	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$389,668	\$159,352	\$212,330

# 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>\$573,000</b>	\$461,994	\$32,000
Per Capita Debt:	<b>\$664</b>	\$8,336	\$73
General Obligation Debt over EAV:	<b>8.01%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$4,000,143</b>	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	<b>\$4,635</b>	\$12,337	\$1,328
Revenues During FY 23:	<b>\$1,198,715</b>	\$362,679	\$130,462
Expenditures During FY 23:	<b>\$920,345</b>	\$335,468	\$134,205
Per Capita Revenues:	<b>\$1,389</b>	\$10,028	\$341
Per Capita Expenses:	<b>\$1,066</b>	\$8,684	\$358
Operating Income (loss):	<b>\$278,370</b>	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	<b>466.95%</b>	420.53%	326.14%
Ending Retained Earnings for FY 23:	<b>\$4,297,593</b>	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	<b>\$4,980</b>	\$13,693	\$1,373

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Greater than 25,000**

#### Local Government Profile

<b>Unit Name:</b>	Hanover Park Village		
<b>Unit Code:</b>	016/225/32	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	12/31/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$102,722,845		
<b>Equalized Assessed Valuation:</b>	\$464,113,538		
<b>Population:</b>	37,470		
<b>Employees:</b>			
<b>Full Time:</b>	206		
<b>Part Time:</b>	40		
<b>Salaries Paid:</b>	\$21,326,595		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$54,051,220</b>	\$45,827,429	\$34,700,999
Per Capita Beginning Fund Balance:	<b>\$1,443</b>	\$915	\$919
Revenues During FY 23:	<b>\$53,911,569</b>	\$78,236,345	\$60,818,797
Expenditures During FY 23:	<b>\$45,013,496</b>	\$67,704,125	\$50,267,777
Per Capita Revenues:	<b>\$1,439</b>	\$1,512	\$1,510
Per Capita Expenditures:	<b>\$1,201</b>	\$1,292	\$1,272
Revenues over/under Expenditures:	<b>\$8,898,073</b>	\$10,532,220	\$7,422,555
Ratio of Fund Balance to Expenditures:	<b>137.48%</b>	85.37%	77.35%
Ending Fund Balance for FY 23:	<b>\$61,886,621</b>	\$51,747,668	\$40,157,145
Per Capita Ending Fund Balance:	<b>\$1,652</b>	\$1,034	\$1,023

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$4,513	\$0
Total Unreserved Funds:	<b>\$0</b>	\$264,094	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$27,786,609</b>	\$18,647,653	\$12,267,557
Total Unrestricted Net Assets:	<b>\$2,373,620</b>	(\$71,432,134)	(\$22,408,027)

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$9,196,536</b>	\$148,481,432	\$87,529,265
Per Capita Debt:	<b>\$245</b>	\$2,751	\$2,179
General Obligation Debt over EAV:	<b>1.86%</b>	8.98%	2.25%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$35,679,467</b>	\$84,713,725	\$62,510,846
Per Capita Beginning Retained Earnings	<b>\$952</b>	\$1,661	\$1,337
Revenues During FY 23:	<b>\$13,942,293</b>	\$27,833,660	\$19,017,689
Expenditures During FY 23:	<b>\$13,306,844</b>	\$24,431,806	\$15,980,912
Per Capita Revenues:	<b>\$372</b>	\$534	\$406
Per Capita Expenses:	<b>\$355</b>	\$463	\$368
Operating Income (loss):	<b>\$635,449</b>	\$3,401,854	\$2,362,233
Ratio of Retained Earnings to Expenses:	<b>272.68%</b>	432.45%	411.24%
Ending Retained Earnings for FY 23:	<b>\$36,284,916</b>	\$88,626,567	\$65,322,713
Per Capita Ending Retained Earnings:	<b>\$968</b>	\$1,747	\$1,442

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Less Than 1,000**

#### Local Government Profile

<b>Unit Name:</b>	Hardin Village		
<b>Unit Code:</b>	007/025/32	<b>County:</b>	Calhoun
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,367,000		
<b>Equalized Assessed Valuation:</b>	\$10,436,225		
<b>Population:</b>	749		
<b>Employees:</b>			
<b>Full Time:</b>	3		
<b>Part Time:</b>	7		
<b>Salaries Paid:</b>	\$148,811		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,338,763	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$1,787	\$12,461	\$971
Revenues During FY 23:	\$619,048	\$513,571	\$224,624
Expenditures During FY 23:	\$938,101	\$418,948	\$163,794
Per Capita Revenues:	\$826	\$23,831	\$595
Per Capita Expenditures:	\$1,252	\$20,787	\$472
Revenues over/under Expenditures:	(\$319,053)	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	125.98%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$1,181,833	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$1,578	\$15,511	\$1,116

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$14,175	\$0
Total Unreserved Funds:	\$0	\$47,388	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$340,628	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$841,205	\$159,352	\$212,330

# 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>	\$461,994	\$32,000
Per Capita Debt:	<b>\$0</b>	\$8,336	\$73
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$2,228,951</b>	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	<b>\$2,976</b>	\$12,337	\$1,328
Revenues During FY 23:	<b>\$1,469,251</b>	\$362,679	\$130,462
Expenditures During FY 23:	<b>\$129,214</b>	\$335,468	\$134,205
Per Capita Revenues:	<b>\$1,962</b>	\$10,028	\$341
Per Capita Expenses:	<b>\$173</b>	\$8,684	\$358
Operating Income (loss):	<b>\$1,340,037</b>	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	<b>2,636.61%</b>	420.53%	326.14%
Ending Retained Earnings for FY 23:	<b>\$3,406,865</b>	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	<b>\$4,549</b>	\$13,693	\$1,373

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Less Than 1,000**

#### Local Government Profile

<b>Unit Name:</b>	Harmon Village		
<b>Unit Code:</b>	052/035/32	<b>County:</b>	Lee
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$157,308		
<b>Equalized Assessed Valuation:</b>	\$2,195,177		
<b>Population:</b>	111		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$73,280	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$660	\$12,461	\$971
Revenues During FY 23:	\$152,712	\$513,571	\$224,624
Expenditures During FY 23:	\$99,533	\$418,948	\$163,794
Per Capita Revenues:	\$1,376	\$23,831	\$595
Per Capita Expenditures:	\$897	\$20,787	\$472
Revenues over/under Expenditures:	\$53,179	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	109.46%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$108,949	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$982	\$15,511	\$1,116

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$14,175	\$0
Total Unreserved Funds:	\$0	\$47,388	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$28,420	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$59,483	\$159,352	\$212,330

# 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>\$232,914</b>	\$461,994	\$32,000
Per Capita Debt:	<b>\$2,098</b>	\$8,336	\$73
General Obligation Debt over EAV:	<b>9.34%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$36,584</b>	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	<b>\$330</b>	\$12,337	\$1,328
Revenues During FY 23:	<b>\$48,583</b>	\$362,679	\$130,462
Expenditures During FY 23:	<b>\$69,678</b>	\$335,468	\$134,205
Per Capita Revenues:	<b>\$438</b>	\$10,028	\$341
Per Capita Expenses:	<b>\$628</b>	\$8,684	\$358
Operating Income (loss):	<b>(\$21,095)</b>	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	<b>47.36%</b>	420.53%	326.14%
Ending Retained Earnings for FY 23:	<b>\$32,999</b>	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	<b>\$297</b>	\$13,693	\$1,373

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1000 and 25,000**

#### Local Government Profile

<b>Unit Name:</b>	Harrisburg City		
<b>Unit Code:</b>	082/025/30	<b>County:</b>	Saline
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$13,149,284		
<b>Equalized Assessed Valuation:</b>	\$84,293,931		
<b>Population:</b>	7,907		
<b>Employees:</b>			
<b>Full Time:</b>	54		
<b>Part Time:</b>	20		
<b>Salaries Paid:</b>	\$3,029,483		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$11,562,879</b>	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	<b>\$1,462</b>	\$1,275	\$946
Revenues During FY 23:	<b>\$10,214,875</b>	\$8,592,750	\$4,029,354
Expenditures During FY 23:	<b>\$7,436,313</b>	\$7,387,630	\$3,480,394
Per Capita Revenues:	<b>\$1,292</b>	\$1,271	\$1,015
Per Capita Expenditures:	<b>\$940</b>	\$1,070	\$859
Revenues over/under Expenditures:	<b>\$2,778,562</b>	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	<b>192.86%</b>	148.27%	123.08%
Ending Fund Balance for FY 23:	<b>\$14,341,441</b>	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	<b>\$1,814</b>	\$1,452	\$1,079

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$39,036	\$0
Total Unreserved Funds:	<b>\$0</b>	\$45,153	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$611,049</b>	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	<b>\$1,299,705</b>	(\$3,040,879)	\$907,008

# 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>\$4,149,727</b>	\$14,536,814	\$2,939,830
Per Capita Debt:	<b>\$525</b>	\$1,852	\$913
General Obligation Debt over EAV:	<b>0.00%</b>	1.72%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$14,370,710</b>	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	<b>\$1,817</b>	\$2,109	\$1,705
Revenues During FY 23:	<b>\$3,537,982</b>	\$4,017,717	\$1,655,930
Expenditures During FY 23:	<b>\$4,462,868</b>	\$3,520,157	\$1,505,208
Per Capita Revenues:	<b>\$447</b>	\$677	\$474
Per Capita Expenses:	<b>\$564</b>	\$611	\$435
Operating Income (loss):	<b>(\$924,886)</b>	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	<b>301.28%</b>	413.07%	350.42%
Ending Retained Earnings for FY 23:	<b>\$13,445,824</b>	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	<b>\$1,700</b>	\$2,172	\$1,778

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1000 and 25,000**

#### Local Government Profile

<b>Unit Name:</b>	Harristown Village		
<b>Unit Code:</b>	055/030/32	<b>County:</b>	Macon
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,092,702		
<b>Equalized Assessed Valuation:</b>	\$15,965,341		
<b>Population:</b>	1,310		
<b>Employees:</b>			
	<b>Full Time:</b>	3	
	<b>Part Time:</b>	17	
	<b>Salaries Paid:</b>	\$202,313	

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>\$792,945</b>	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	<b>\$605</b>	\$1,275	\$946
Revenues During FY 23:	<b>\$836,376</b>	\$8,592,750	\$4,029,354
Expenditures During FY 23:	<b>\$735,783</b>	\$7,387,630	\$3,480,394
Per Capita Revenues:	<b>\$638</b>	\$1,271	\$1,015
Per Capita Expenditures:	<b>\$562</b>	\$1,070	\$859
Revenues over/under Expenditures:	<b>\$100,593</b>	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	<b>112.03%</b>	148.27%	123.08%
Ending Fund Balance for FY 23:	<b>\$824,284</b>	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	<b>\$629</b>	\$1,452	\$1,079

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$39,036	\$0
Total Unreserved Funds:	<b>\$0</b>	\$45,153	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$399,473</b>	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	<b>\$424,811</b>	(\$3,040,879)	\$907,008

# 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>	\$14,536,814	\$2,939,830
Per Capita Debt:	<b>\$0</b>	\$1,852	\$913
General Obligation Debt over EAV:	<b>0.00%</b>	1.72%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$2,749,999</b>	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	<b>\$2,099</b>	\$2,109	\$1,705
Revenues During FY 23:	<b>\$420,161</b>	\$4,017,717	\$1,655,930
Expenditures During FY 23:	<b>\$554,166</b>	\$3,520,157	\$1,505,208
Per Capita Revenues:	<b>\$321</b>	\$677	\$474
Per Capita Expenses:	<b>\$423</b>	\$611	\$435
Operating Income (loss):	<b>(\$134,005)</b>	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	<b>484.56%</b>	413.07%	350.42%
Ending Retained Earnings for FY 23:	<b>\$2,685,246</b>	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	<b>\$2,050</b>	\$2,172	\$1,778

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1000 and 25,000**

#### Local Government Profile

<b>Unit Name:</b>	Hartford Village		
<b>Unit Code:</b>	057/060/32	<b>County:</b>	Madison
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$3,648,179		
<b>Equalized Assessed Valuation:</b>	\$75,008,679		
<b>Population:</b>	1,500		
<b>Employees:</b>			
	<b>Full Time:</b>		18
	<b>Part Time:</b>		16
	<b>Salaries Paid:</b>		\$948,270

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$4,550,682	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$3,034	\$1,275	\$946
Revenues During FY 23:	\$3,328,884	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$1,997,829	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$2,219	\$1,271	\$1,015
Per Capita Expenditures:	\$1,332	\$1,070	\$859
Revenues over/under Expenditures:	\$1,331,055	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	288.06%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$5,754,875	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$3,837	\$1,452	\$1,079

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$39,036	\$0
Total Unreserved Funds:	\$0	\$45,153	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,274,488	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$3,795,189	(\$3,040,879)	\$907,008

# 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>	\$14,536,814	\$2,939,830
Per Capita Debt:	<b>\$0</b>	\$1,852	\$913
General Obligation Debt over EAV:	<b>0.00%</b>	1.72%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$3,169,037</b>	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	<b>\$2,113</b>	\$2,109	\$1,705
Revenues During FY 23:	<b>\$1,205,854</b>	\$4,017,717	\$1,655,930
Expenditures During FY 23:	<b>\$1,168,377</b>	\$3,520,157	\$1,505,208
Per Capita Revenues:	<b>\$804</b>	\$677	\$474
Per Capita Expenses:	<b>\$779</b>	\$611	\$435
Operating Income (loss):	<b>\$37,477</b>	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	<b>285.30%</b>	413.07%	350.42%
Ending Retained Earnings for FY 23:	<b>\$3,333,376</b>	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	<b>\$2,222</b>	\$2,172	\$1,778

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1000 and 25,000**

#### Local Government Profile

<b>Unit Name:</b>	Harvard City		
<b>Unit Code:</b>	063/040/30	<b>County:</b>	Mchenry
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$27,969,915		
<b>Equalized Assessed Valuation:</b>	\$161,558,212		
<b>Population:</b>	9,469		
<b>Employees:</b>			
	<b>Full Time:</b>	42	
	<b>Part Time:</b>	27	
	<b>Salaries Paid:</b>	\$3,970,681	

Blended Component Units
Number Submitted = 1
Police Pension

#### Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$6,556,872</b>	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	<b>\$692</b>	\$1,275	\$946
Revenues During FY 23:	<b>\$11,544,212</b>	\$8,592,750	\$4,029,354
Expenditures During FY 23:	<b>\$13,360,882</b>	\$7,387,630	\$3,480,394
Per Capita Revenues:	<b>\$1,219</b>	\$1,271	\$1,015
Per Capita Expenditures:	<b>\$1,411</b>	\$1,070	\$859
Revenues over/under Expenditures:	<b>(\$1,816,670)</b>	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	<b>74.34%</b>	148.27%	123.08%
Ending Fund Balance for FY 23:	<b>\$9,932,220</b>	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	<b>\$1,049</b>	\$1,452	\$1,079
<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>	\$39,036	\$0
Total Unreserved Funds:	<b>\$0</b>	\$45,153	\$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>\$4,969,942</b>	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	<b>(\$2,353,139)</b>	(\$3,040,879)	\$907,008

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$14,285,073</b>	\$14,536,814	\$2,939,830
Per Capita Debt:	<b>\$1,509</b>	\$1,852	\$913
General Obligation Debt over EAV:	<b>8.30%</b>	1.72%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$11,070,434</b>	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	<b>\$1,169</b>	\$2,109	\$1,705
Revenues During FY 23:	<b>\$5,026,136</b>	\$4,017,717	\$1,655,930
Expenditures During FY 23:	<b>\$2,673,053</b>	\$3,520,157	\$1,505,208
Per Capita Revenues:	<b>\$531</b>	\$677	\$474
Per Capita Expenses:	<b>\$282</b>	\$611	\$435
Operating Income (loss):	<b>\$2,353,083</b>	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	<b>502.18%</b>	413.07%	350.42%
Ending Retained Earnings for FY 23:	<b>\$13,423,517</b>	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	<b>\$1,418</b>	\$2,172	\$1,778

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Less Than 1,000**

#### Local Government Profile

<b>Unit Name:</b>	Harvel Village		
<b>Unit Code:</b>	068/040/32	<b>County:</b>	Montgomery
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$270,907		
<b>Equalized Assessed Valuation:</b>	\$2,398,508		
<b>Population:</b>	178		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	8		
<b>Salaries Paid:</b>	\$15,520		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$619,841	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$3,482	\$12,461	\$971
Revenues During FY 23:	\$117,386	\$513,571	\$224,624
Expenditures During FY 23:	\$69,561	\$418,948	\$163,794
Per Capita Revenues:	\$659	\$23,831	\$595
Per Capita Expenditures:	\$391	\$20,787	\$472
Revenues over/under Expenditures:	\$47,825	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	959.83%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$667,666	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$3,751	\$15,511	\$1,116

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$14,175	\$0
Total Unreserved Funds:	\$0	\$47,388	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$147,269	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$520,397	\$159,352	\$212,330

# 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>	\$461,994	\$32,000
Per Capita Debt:	<b>\$0</b>	\$8,336	\$73
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$132,334</b>	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	<b>\$743</b>	\$12,337	\$1,328
Revenues During FY 23:	<b>\$36,271</b>	\$362,679	\$130,462
Expenditures During FY 23:	<b>\$36,338</b>	\$335,468	\$134,205
Per Capita Revenues:	<b>\$204</b>	\$10,028	\$341
Per Capita Expenses:	<b>\$204</b>	\$8,684	\$358
Operating Income (loss):	<b>(\$67)</b>	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	<b>363.99%</b>	420.53%	326.14%
Ending Retained Earnings for FY 23:	<b>\$132,267</b>	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	<b>\$743</b>	\$13,693	\$1,373

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1000 and 25,000**

#### Local Government Profile

<b>Unit Name:</b>	Harwood Heights Village		
<b>Unit Code:</b>	016/235/32	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$18,788,336		
<b>Equalized Assessed Valuation:</b>	\$326,261,380		
<b>Population:</b>	9,011		
<b>Employees:</b>			
<b>Full Time:</b>	55		
<b>Part Time:</b>	25		
<b>Salaries Paid:</b>	\$4,616,824		

Blended Component Units
Number Submitted = 1
Police Pension Fund

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$15,738,291</b>	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	<b>\$1,747</b>	\$1,275	\$946
Revenues During FY 23:	<b>\$11,606,680</b>	\$8,592,750	\$4,029,354
Expenditures During FY 23:	<b>\$11,352,665</b>	\$7,387,630	\$3,480,394
Per Capita Revenues:	<b>\$1,288</b>	\$1,271	\$1,015
Per Capita Expenditures:	<b>\$1,260</b>	\$1,070	\$859
Revenues over/under Expenditures:	<b>\$254,015</b>	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	<b>129.72%</b>	148.27%	123.08%
Ending Fund Balance for FY 23:	<b>\$14,726,456</b>	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	<b>\$1,634</b>	\$1,452	\$1,079

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$39,036	\$0
Total Unreserved Funds:	<b>\$0</b>	\$45,153	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$9,653,509</b>	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	<b>(\$24,904,336)</b>	(\$3,040,879)	\$907,008

# 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>\$38,463,700</b>	\$14,536,814	\$2,939,830
Per Capita Debt:	<b>\$4,269</b>	\$1,852	\$913
General Obligation Debt over EAV:	<b>4.42%</b>	1.72%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$4,777,836</b>	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	<b>\$530</b>	\$2,109	\$1,705
Revenues During FY 23:	<b>\$2,804,486</b>	\$4,017,717	\$1,655,930
Expenditures During FY 23:	<b>\$2,637,530</b>	\$3,520,157	\$1,505,208
Per Capita Revenues:	<b>\$311</b>	\$677	\$474
Per Capita Expenses:	<b>\$293</b>	\$611	\$435
Operating Income (loss):	<b>\$166,956</b>	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	<b>195.28%</b>	413.07%	350.42%
Ending Retained Earnings for FY 23:	<b>\$5,150,459</b>	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	<b>\$572</b>	\$2,172	\$1,778

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1000 and 25,000**

#### Local Government Profile

<b>Unit Name:</b>	Havana City		
<b>Unit Code:</b>	060/025/30	<b>County:</b>	Mason
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$4,320,173		
<b>Equalized Assessed Valuation:</b>	\$33,817,283		
<b>Population:</b>	2,963		
<b>Employees:</b>			
<b>Full Time:</b>		32	
<b>Part Time:</b>		30	
<b>Salaries Paid:</b>		\$1,517,538	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$4,803,558</b>	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	<b>\$1,621</b>	\$1,275	\$946
Revenues During FY 23:	<b>\$4,367,035</b>	\$8,592,750	\$4,029,354
Expenditures During FY 23:	<b>\$3,267,592</b>	\$7,387,630	\$3,480,394
Per Capita Revenues:	<b>\$1,474</b>	\$1,271	\$1,015
Per Capita Expenditures:	<b>\$1,103</b>	\$1,070	\$859
Revenues over/under Expenditures:	<b>\$1,099,443</b>	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	<b>163.43%</b>	148.27%	123.08%
Ending Fund Balance for FY 23:	<b>\$5,340,156</b>	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	<b>\$1,802</b>	\$1,452	\$1,079

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$39,036	\$0
Total Unreserved Funds:	<b>\$0</b>	\$45,153	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,322,452</b>	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	<b>\$4,026,810</b>	(\$3,040,879)	\$907,008

# 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>\$1,219,885</b>	\$14,536,814	\$2,939,830
Per Capita Debt:	<b>\$412</b>	\$1,852	\$913
General Obligation Debt over EAV:	<b>0.00%</b>	1.72%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$6,957,931</b>	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	<b>\$2,348</b>	\$2,109	\$1,705
Revenues During FY 23:	<b>\$980,019</b>	\$4,017,717	\$1,655,930
Expenditures During FY 23:	<b>\$1,298,626</b>	\$3,520,157	\$1,505,208
Per Capita Revenues:	<b>\$331</b>	\$677	\$474
Per Capita Expenses:	<b>\$438</b>	\$611	\$435
Operating Income (loss):	<b>(\$318,607)</b>	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	<b>531.91%</b>	413.07%	350.42%
Ending Retained Earnings for FY 23:	<b>\$6,907,536</b>	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	<b>\$2,331</b>	\$2,172	\$1,778

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1000 and 25,000**

#### Local Government Profile

<b>Unit Name:</b>	Hawthorn Woods Village		
<b>Unit Code:</b>	049/050/32	<b>County:</b>	Lake
<b>Fiscal Year End:</b>	12/31/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$8,793,569		
<b>Equalized Assessed Valuation:</b>	\$517,401,562		
<b>Population:</b>	9,062		
<b>Employees:</b>			
<b>Full Time:</b>	39		
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$4,183,749		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$5,621,646</b>	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	<b>\$620</b>	\$1,275	\$946
Revenues During FY 23:	<b>\$7,692,755</b>	\$8,592,750	\$4,029,354
Expenditures During FY 23:	<b>\$7,550,655</b>	\$7,387,630	\$3,480,394
Per Capita Revenues:	<b>\$849</b>	\$1,271	\$1,015
Per Capita Expenditures:	<b>\$833</b>	\$1,070	\$859
Revenues over/under Expenditures:	<b>\$142,100</b>	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	<b>68.68%</b>	148.27%	123.08%
Ending Fund Balance for FY 23:	<b>\$5,185,532</b>	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	<b>\$572</b>	\$1,452	\$1,079

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$39,036	\$0
Total Unreserved Funds:	<b>\$0</b>	\$45,153	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$2,273,779</b>	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	<b>(\$49,240)</b>	(\$3,040,879)	\$907,008

# 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>\$615,000</b>	\$14,536,814	\$2,939,830
Per Capita Debt:	<b>\$68</b>	\$1,852	\$913
General Obligation Debt over EAV:	<b>0.00%</b>	1.72%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$5,164,516</b>	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	<b>\$570</b>	\$2,109	\$1,705
Revenues During FY 23:	<b>\$637,880</b>	\$4,017,717	\$1,655,930
Expenditures During FY 23:	<b>\$1,132,762</b>	\$3,520,157	\$1,505,208
Per Capita Revenues:	<b>\$70</b>	\$677	\$474
Per Capita Expenses:	<b>\$125</b>	\$611	\$435
Operating Income (loss):	<b>(\$494,882)</b>	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	<b>434.15%</b>	413.07%	350.42%
Ending Retained Earnings for FY 23:	<b>\$4,917,848</b>	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	<b>\$543</b>	\$2,172	\$1,778

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1000 and 25,000**

#### Local Government Profile

<b>Unit Name:</b>	Hazel Crest Village		
<b>Unit Code:</b>	016/240/32	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$21,695,287		
<b>Equalized Assessed Valuation:</b>	\$135,476,300		
<b>Population:</b>	12,897		
<b>Employees:</b>			
<b>Full Time:</b>		89	
<b>Part Time:</b>		26	
<b>Salaries Paid:</b>		\$8,362,660	

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>\$8,418,453</b>	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	<b>\$653</b>	\$1,275	\$946
Revenues During FY 23:	<b>\$21,601,324</b>	\$8,592,750	\$4,029,354
Expenditures During FY 23:	<b>\$20,040,004</b>	\$7,387,630	\$3,480,394
Per Capita Revenues:	<b>\$1,675</b>	\$1,271	\$1,015
Per Capita Expenditures:	<b>\$1,554</b>	\$1,070	\$859
Revenues over/under Expenditures:	<b>\$1,561,320</b>	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	<b>51.09%</b>	148.27%	123.08%
Ending Fund Balance for FY 23:	<b>\$10,238,006</b>	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	<b>\$794</b>	\$1,452	\$1,079

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$39,036	\$0
Total Unreserved Funds:	<b>\$0</b>	\$45,153	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$5,398,096</b>	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	<b>(\$32,635,582)</b>	(\$3,040,879)	\$907,008

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$10,151,781</b>	\$14,536,814	\$2,939,830
Per Capita Debt:	<b>\$787</b>	\$1,852	\$913
General Obligation Debt over EAV:	<b>6.60%</b>	1.72%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$4,229,812</b>	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	<b>\$328</b>	\$2,109	\$1,705
Revenues During FY 23:	<b>\$3,775,040</b>	\$4,017,717	\$1,655,930
Expenditures During FY 23:	<b>\$3,745,839</b>	\$3,520,157	\$1,505,208
Per Capita Revenues:	<b>\$293</b>	\$677	\$474
Per Capita Expenses:	<b>\$290</b>	\$611	\$435
Operating Income (loss):	<b>\$29,201</b>	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	<b>113.62%</b>	413.07%	350.42%
Ending Retained Earnings for FY 23:	<b>\$4,256,013</b>	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	<b>\$330</b>	\$2,172	\$1,778

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1000 and 25,000**

#### Local Government Profile

<b>Unit Name:</b>	Hebron Village		
<b>Unit Code:</b>	063/045/32	<b>County:</b>	Mchenry
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$2,264,377		
<b>Equalized Assessed Valuation:</b>	\$31,992,202		
<b>Population:</b>	1,370		
<b>Employees:</b>			
<b>Full Time:</b>	5		
<b>Part Time:</b>	15		
<b>Salaries Paid:</b>	\$512,252		

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>\$627,311</b>	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	<b>\$458</b>	\$1,275	\$946
Revenues During FY 23:	<b>\$1,116,959</b>	\$8,592,750	\$4,029,354
Expenditures During FY 23:	<b>\$821,570</b>	\$7,387,630	\$3,480,394
Per Capita Revenues:	<b>\$815</b>	\$1,271	\$1,015
Per Capita Expenditures:	<b>\$600</b>	\$1,070	\$859
Revenues over/under Expenditures:	<b>\$295,389</b>	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	<b>112.31%</b>	148.27%	123.08%
Ending Fund Balance for FY 23:	<b>\$922,700</b>	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	<b>\$674</b>	\$1,452	\$1,079

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$39,036	\$0
Total Unreserved Funds:	<b>\$0</b>	\$45,153	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$251,846</b>	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	<b>\$651,946</b>	(\$3,040,879)	\$907,008

# 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>\$3,104,893</b>	\$14,536,814	\$2,939,830
Per Capita Debt:	<b>\$2,266</b>	\$1,852	\$913
General Obligation Debt over EAV:	<b>0.00%</b>	1.72%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$1,797,824</b>	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	<b>\$1,312</b>	\$2,109	\$1,705
Revenues During FY 23:	<b>\$863,881</b>	\$4,017,717	\$1,655,930
Expenditures During FY 23:	<b>\$570,166</b>	\$3,520,157	\$1,505,208
Per Capita Revenues:	<b>\$631</b>	\$677	\$474
Per Capita Expenses:	<b>\$416</b>	\$611	\$435
Operating Income (loss):	<b>\$293,715</b>	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	<b>366.83%</b>	413.07%	350.42%
Ending Retained Earnings for FY 23:	<b>\$2,091,539</b>	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	<b>\$1,527</b>	\$2,172	\$1,778

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Less Than 1,000**

#### Local Government Profile

<b>Unit Name:</b>	Hecker Village		
<b>Unit Code:</b>	067/020/32	<b>County:</b>	Monroe
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$557,577		
<b>Equalized Assessed Valuation:</b>	\$7,906,027		
<b>Population:</b>	429		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	13		
<b>Salaries Paid:</b>	\$32,350		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$147,675	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$344	\$12,461	\$971
Revenues During FY 23:	\$304,839	\$513,571	\$224,624
Expenditures During FY 23:	\$239,245	\$418,948	\$163,794
Per Capita Revenues:	\$711	\$23,831	\$595
Per Capita Expenditures:	\$558	\$20,787	\$472
Revenues over/under Expenditures:	\$65,594	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	89.14%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$213,269	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$497	\$15,511	\$1,116

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$72,317	\$14,175	\$0
Total Unreserved Funds:	\$140,952	\$47,388	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$0	\$159,352	\$212,330

# 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>\$176,199</b>	\$461,994	\$32,000
Per Capita Debt:	<b>\$411</b>	\$8,336	\$73
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$623,799</b>	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	<b>\$1,454</b>	\$12,337	\$1,328
Revenues During FY 23:	<b>\$146,202</b>	\$362,679	\$130,462
Expenditures During FY 23:	<b>\$185,256</b>	\$335,468	\$134,205
Per Capita Revenues:	<b>\$341</b>	\$10,028	\$341
Per Capita Expenses:	<b>\$432</b>	\$8,684	\$358
Operating Income (loss):	<b>(\$39,054)</b>	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	<b>315.64%</b>	420.53%	326.14%
Ending Retained Earnings for FY 23:	<b>\$584,745</b>	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	<b>\$1,363</b>	\$13,693	\$1,373

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Less Than 1,000**

#### Local Government Profile

<b>Unit Name:</b>	Henderson Village		
<b>Unit Code:</b>	048/030/32	<b>County:</b>	Knox
<b>Fiscal Year End:</b>	3/31/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,366,150		
<b>Equalized Assessed Valuation:</b>	\$3,446,688		
<b>Population:</b>	255		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	9		
<b>Salaries Paid:</b>	\$12,745		

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$356,881	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$1,400	\$12,461	\$971
Revenues During FY 23:	\$122,429	\$513,571	\$224,624
Expenditures During FY 23:	\$93,803	\$418,948	\$163,794
Per Capita Revenues:	\$480	\$23,831	\$595
Per Capita Expenditures:	\$368	\$20,787	\$472
Revenues over/under Expenditures:	\$28,626	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	410.09%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$384,681	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$1,509	\$15,511	\$1,116

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$14,175	\$0
Total Unreserved Funds:	\$0	\$47,388	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$23,100	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$361,581	\$159,352	\$212,330

# 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>\$471,093</b>	\$461,994	\$32,000
Per Capita Debt:	<b>\$1,847</b>	\$8,336	\$73
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$1,032,562</b>	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	<b>\$4,049</b>	\$12,337	\$1,328
Revenues During FY 23:	<b>\$111,058</b>	\$362,679	\$130,462
Expenditures During FY 23:	<b>\$75,990</b>	\$335,468	\$134,205
Per Capita Revenues:	<b>\$436</b>	\$10,028	\$341
Per Capita Expenses:	<b>\$298</b>	\$8,684	\$358
Operating Income (loss):	<b>\$35,068</b>	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	<b>1,406.05%</b>	420.53%	326.14%
Ending Retained Earnings for FY 23:	<b>\$1,068,456</b>	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	<b>\$4,190</b>	\$13,693	\$1,373

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Less Than 1,000**

#### Local Government Profile

<b>Unit Name:</b>	Hennepin Village		
<b>Unit Code:</b>	078/015/32	<b>County:</b>	Putnam
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,797,655		
<b>Equalized Assessed Valuation:</b>	\$22,274,847		
<b>Population:</b>	705		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	13		
<b>Salaries Paid:</b>	\$120,834		

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>\$2,207,791</b>	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	<b>\$3,132</b>	\$12,461	\$971
Revenues During FY 23:	<b>\$1,032,121</b>	\$513,571	\$224,624
Expenditures During FY 23:	<b>\$764,043</b>	\$418,948	\$163,794
Per Capita Revenues:	<b>\$1,464</b>	\$23,831	\$595
Per Capita Expenditures:	<b>\$1,084</b>	\$20,787	\$472
Revenues over/under Expenditures:	<b>\$268,078</b>	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	<b>324.05%</b>	353.94%	249.85%
Ending Fund Balance for FY 23:	<b>\$2,475,869</b>	\$763,867	\$379,510
Per Capita Ending Fund Balance:	<b>\$3,512</b>	\$15,511	\$1,116

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$14,175	\$0
Total Unreserved Funds:	<b>\$0</b>	\$47,388	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$2,465,936</b>	\$283,356	\$81,395
Total Unrestricted Net Assets:	<b>\$9,933</b>	\$159,352	\$212,330

# 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>	\$461,994	\$32,000
Per Capita Debt:	<b>\$0</b>	\$8,336	\$73
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$343,675</b>	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	<b>\$487</b>	\$12,337	\$1,328
Revenues During FY 23:	<b>\$20,734</b>	\$362,679	\$130,462
Expenditures During FY 23:	<b>\$25,531</b>	\$335,468	\$134,205
Per Capita Revenues:	<b>\$29</b>	\$10,028	\$341
Per Capita Expenses:	<b>\$36</b>	\$8,684	\$358
Operating Income (loss):	<b>(\$4,797)</b>	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	<b>1,327.32%</b>	420.53%	326.14%
Ending Retained Earnings for FY 23:	<b>\$338,878</b>	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	<b>\$481</b>	\$13,693	\$1,373

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1000 and 25,000**

#### Local Government Profile

<b>Unit Name:</b>	Henry City		
<b>Unit Code:</b>	059/010/30	<b>County:</b>	Marshall
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$3,403,667		
<b>Equalized Assessed Valuation:</b>	\$28,453,247		
<b>Population:</b>	2,378		
<b>Employees:</b>			
<b>Full Time:</b>		12	
<b>Part Time:</b>		28	
<b>Salaries Paid:</b>		\$734,620	

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>\$2,858,422</b>	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	<b>\$1,202</b>	\$1,275	\$946
Revenues During FY 23:	<b>\$1,893,555</b>	\$8,592,750	\$4,029,354
Expenditures During FY 23:	<b>\$1,588,848</b>	\$7,387,630	\$3,480,394
Per Capita Revenues:	<b>\$796</b>	\$1,271	\$1,015
Per Capita Expenditures:	<b>\$668</b>	\$1,070	\$859
Revenues over/under Expenditures:	<b>\$304,707</b>	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	<b>194.68%</b>	148.27%	123.08%
Ending Fund Balance for FY 23:	<b>\$3,093,243</b>	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	<b>\$1,301</b>	\$1,452	\$1,079

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$39,036	\$0
Total Unreserved Funds:	<b>\$0</b>	\$45,153	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,035,209</b>	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	<b>\$2,239,850</b>	(\$3,040,879)	\$907,008

# 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>	\$14,536,814	\$2,939,830
Per Capita Debt:	<b>\$0</b>	\$1,852	\$913
General Obligation Debt over EAV:	<b>0.00%</b>	1.72%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$9,990,943</b>	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	<b>\$4,201</b>	\$2,109	\$1,705
Revenues During FY 23:	<b>\$1,027,004</b>	\$4,017,717	\$1,655,930
Expenditures During FY 23:	<b>\$908,785</b>	\$3,520,157	\$1,505,208
Per Capita Revenues:	<b>\$432</b>	\$677	\$474
Per Capita Expenses:	<b>\$382</b>	\$611	\$435
Operating Income (loss):	<b>\$118,219</b>	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	<b>1,120.07%</b>	413.07%	350.42%
Ending Retained Earnings for FY 23:	<b>\$10,179,048</b>	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	<b>\$4,281</b>	\$2,172	\$1,778

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1000 and 25,000**

#### Local Government Profile

<b>Unit Name:</b>	Herrin City		
<b>Unit Code:</b>	100/050/30	<b>County:</b>	Williamson
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$12,932,414		
<b>Equalized Assessed Valuation:</b>	\$159,033,157		
<b>Population:</b>	12,202		
<b>Employees:</b>			
<b>Full Time:</b>	106		
<b>Part Time:</b>	24		
<b>Salaries Paid:</b>	\$6,866,564		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$8,221,599	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$674	\$1,275	\$946
Revenues During FY 23:	\$16,784,367	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$12,411,491	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$1,376	\$1,271	\$1,015
Per Capita Expenditures:	\$1,017	\$1,070	\$859
Revenues over/under Expenditures:	\$4,372,876	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	88.04%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$10,927,498	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$896	\$1,452	\$1,079

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$39,036	\$0
Total Unreserved Funds:	\$0	\$45,153	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,868,142	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	(\$17,120,001)	(\$3,040,879)	\$907,008

# 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>\$29,561,635</b>	\$14,536,814	\$2,939,830
Per Capita Debt:	<b>\$2,423</b>	\$1,852	\$913
General Obligation Debt over EAV:	<b>18.28%</b>	1.72%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$19,815,401</b>	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	<b>\$1,624</b>	\$2,109	\$1,705
Revenues During FY 23:	<b>\$4,436,002</b>	\$4,017,717	\$1,655,930
Expenditures During FY 23:	<b>\$4,306,636</b>	\$3,520,157	\$1,505,208
Per Capita Revenues:	<b>\$364</b>	\$677	\$474
Per Capita Expenses:	<b>\$353</b>	\$611	\$435
Operating Income (loss):	<b>\$129,366</b>	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	<b>446.73%</b>	413.07%	350.42%
Ending Retained Earnings for FY 23:	<b>\$19,239,094</b>	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	<b>\$1,577</b>	\$2,172	\$1,778

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1000 and 25,000**

#### Local Government Profile

<b>Unit Name:</b>	Herscher Village		
<b>Unit Code:</b>	046/050/32	<b>County:</b>	Kankakee
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$3,112,685		
<b>Equalized Assessed Valuation:</b>	\$33,969,805		
<b>Population:</b>	1,460		
<b>Employees:</b>			
<b>Full Time:</b>	9		
<b>Part Time:</b>	15		
<b>Salaries Paid:</b>	\$415,831		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,551,834	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$1,063	\$1,275	\$946
Revenues During FY 23:	\$1,615,985	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$1,026,450	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$1,107	\$1,271	\$1,015
Per Capita Expenditures:	\$703	\$1,070	\$859
Revenues over/under Expenditures:	\$589,535	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	208.62%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$2,141,369	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$1,467	\$1,452	\$1,079

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$39,036	\$0
Total Unreserved Funds:	\$0	\$45,153	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$216,681	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$1,924,688	(\$3,040,879)	\$907,008

# 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>\$232,204</b>	\$14,536,814	\$2,939,830
Per Capita Debt:	<b>\$159</b>	\$1,852	\$913
General Obligation Debt over EAV:	<b>0.00%</b>	1.72%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$2,843,839</b>	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	<b>\$1,948</b>	\$2,109	\$1,705
Revenues During FY 23:	<b>\$709,987</b>	\$4,017,717	\$1,655,930
Expenditures During FY 23:	<b>\$678,699</b>	\$3,520,157	\$1,505,208
Per Capita Revenues:	<b>\$486</b>	\$677	\$474
Per Capita Expenses:	<b>\$465</b>	\$611	\$435
Operating Income (loss):	<b>\$31,288</b>	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	<b>423.62%</b>	413.07%	350.42%
Ending Retained Earnings for FY 23:	<b>\$2,875,127</b>	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	<b>\$1,969</b>	\$2,172	\$1,778

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1000 and 25,000**

#### Local Government Profile

<b>Unit Name:</b>	Heyworth Village		
<b>Unit Code:</b>	064/070/32	<b>County:</b>	McLean
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$5,042,733		
<b>Equalized Assessed Valuation:</b>	\$33,299,483		
<b>Population:</b>	2,761		
<b>Employees:</b>			
<b>Full Time:</b>	15		
<b>Part Time:</b>	22		
<b>Salaries Paid:</b>	\$846,554		

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>\$1,556,142</b>	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	<b>\$564</b>	\$1,275	\$946
Revenues During FY 23:	<b>\$3,910,699</b>	\$8,592,750	\$4,029,354
Expenditures During FY 23:	<b>\$3,449,208</b>	\$7,387,630	\$3,480,394
Per Capita Revenues:	<b>\$1,416</b>	\$1,271	\$1,015
Per Capita Expenditures:	<b>\$1,249</b>	\$1,070	\$859
Revenues over/under Expenditures:	<b>\$461,491</b>	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	<b>74.21%</b>	148.27%	123.08%
Ending Fund Balance for FY 23:	<b>\$2,559,529</b>	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	<b>\$927</b>	\$1,452	\$1,079

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$39,036	\$0
Total Unreserved Funds:	<b>\$0</b>	\$45,153	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,998,249</b>	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	<b>\$992,615</b>	(\$3,040,879)	\$907,008

# 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>\$3,487,000</b>	\$14,536,814	\$2,939,830
Per Capita Debt:	<b>\$1,263</b>	\$1,852	\$913
General Obligation Debt over EAV:	<b>0.00%</b>	1.72%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$4,127,306</b>	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	<b>\$1,495</b>	\$2,109	\$1,705
Revenues During FY 23:	<b>\$1,177,380</b>	\$4,017,717	\$1,655,930
Expenditures During FY 23:	<b>\$1,262,994</b>	\$3,520,157	\$1,505,208
Per Capita Revenues:	<b>\$426</b>	\$677	\$474
Per Capita Expenses:	<b>\$457</b>	\$611	\$435
Operating Income (loss):	<b>(\$85,614)</b>	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	<b>327.89%</b>	413.07%	350.42%
Ending Retained Earnings for FY 23:	<b>\$4,141,221</b>	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	<b>\$1,500</b>	\$2,172	\$1,778

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1000 and 25,000**

#### Local Government Profile

<b>Unit Name:</b>	Highland City		
<b>Unit Code:</b>	057/065/30	<b>County:</b>	Madison
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$48,420,496		
<b>Equalized Assessed Valuation:</b>	\$231,215,544		
<b>Population:</b>	9,991		
<b>Employees:</b>			
<b>Full Time:</b>	114		
<b>Part Time:</b>	230		
<b>Salaries Paid:</b>	\$10,001,994		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$8,427,110	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$843	\$1,275	\$946
Revenues During FY 23:	\$18,930,507	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$16,165,331	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$1,895	\$1,271	\$1,015
Per Capita Expenditures:	\$1,618	\$1,070	\$859
Revenues over/under Expenditures:	\$2,765,176	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	63.65%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$10,289,722	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$1,030	\$1,452	\$1,079

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$39,036	\$0
Total Unreserved Funds:	\$0	\$45,153	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,437,551	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$5,585,203	(\$3,040,879)	\$907,008

# 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>\$32,054,944</b>	\$14,536,814	\$2,939,830
Per Capita Debt:	<b>\$3,208</b>	\$1,852	\$913
General Obligation Debt over EAV:	<b>0.00%</b>	1.72%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$37,610,669</b>	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	<b>\$3,764</b>	\$2,109	\$1,705
Revenues During FY 23:	<b>\$25,676,980</b>	\$4,017,717	\$1,655,930
Expenditures During FY 23:	<b>\$24,484,509</b>	\$3,520,157	\$1,505,208
Per Capita Revenues:	<b>\$2,570</b>	\$677	\$474
Per Capita Expenses:	<b>\$2,451</b>	\$611	\$435
Operating Income (loss):	<b>\$1,192,471</b>	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	<b>158.48%</b>	413.07%	350.42%
Ending Retained Earnings for FY 23:	<b>\$38,803,140</b>	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	<b>\$3,884</b>	\$2,172	\$1,778

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Greater than 25,000**

#### Local Government Profile

<b>Unit Name:</b>	Highland Park City		
<b>Unit Code:</b>	049/055/30	<b>County:</b>	Lake
<b>Fiscal Year End:</b>	12/31/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$131,823,944		
<b>Equalized Assessed Valuation:</b>	\$2,392,123,617		
<b>Population:</b>	30,176		
<b>Employees:</b>			
<b>Full Time:</b>		246	
<b>Part Time:</b>		25	
<b>Salaries Paid:</b>		\$26,671,130	

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>\$62,967,187</b>	\$45,827,429	\$34,700,999
Per Capita Beginning Fund Balance:	<b>\$2,087</b>	\$915	\$919
Revenues During FY 23:	<b>\$62,407,824</b>	\$78,236,345	\$60,818,797
Expenditures During FY 23:	<b>\$55,146,302</b>	\$67,704,125	\$50,267,777
Per Capita Revenues:	<b>\$2,068</b>	\$1,512	\$1,510
Per Capita Expenditures:	<b>\$1,827</b>	\$1,292	\$1,272
Revenues over/under Expenditures:	<b>\$7,261,522</b>	\$10,532,220	\$7,422,555
Ratio of Fund Balance to Expenditures:	<b>126.84%</b>	85.37%	77.35%
Ending Fund Balance for FY 23:	<b>\$69,947,061</b>	\$51,747,668	\$40,157,145
Per Capita Ending Fund Balance:	<b>\$2,318</b>	\$1,034	\$1,023

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$4,513	\$0
Total Unreserved Funds:	<b>\$0</b>	\$264,094	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$7,353,619</b>	\$18,647,653	\$12,267,557
Total Unrestricted Net Assets:	<b>(\$11,181,167)</b>	(\$71,432,134)	(\$22,408,027)

# 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>\$51,048,673</b>	\$148,481,432	\$87,529,265
Per Capita Debt:	<b>\$1,692</b>	\$2,751	\$2,179
General Obligation Debt over EAV:	<b>2.13%</b>	8.98%	2.25%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$48,828,098</b>	\$84,713,725	\$62,510,846
Per Capita Beginning Retained Earnings	<b>\$1,618</b>	\$1,661	\$1,337
Revenues During FY 23:	<b>\$19,278,372</b>	\$27,833,660	\$19,017,689
Expenditures During FY 23:	<b>\$15,453,717</b>	\$24,431,806	\$15,980,912
Per Capita Revenues:	<b>\$639</b>	\$534	\$406
Per Capita Expenses:	<b>\$512</b>	\$463	\$368
Operating Income (loss):	<b>\$3,824,655</b>	\$3,401,854	\$2,362,233
Ratio of Retained Earnings to Expenses:	<b>356.08%</b>	432.45%	411.24%
Ending Retained Earnings for FY 23:	<b>\$55,027,215</b>	\$88,626,567	\$65,322,713
Per Capita Ending Retained Earnings:	<b>\$1,824</b>	\$1,747	\$1,442

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1000 and 25,000**

#### Local Government Profile

<b>Unit Name:</b>	Hillcrest Village		
<b>Unit Code:</b>	071/030/32	<b>County:</b>	Ogle
<b>Fiscal Year End:</b>	6/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,090,400		
<b>Equalized Assessed Valuation:</b>	\$19,982,928		
<b>Population:</b>	1,224		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	3		
<b>Salaries Paid:</b>	\$105,697		

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>\$2,937,720</b>	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	<b>\$2,400</b>	\$1,275	\$946
Revenues During FY 23:	<b>\$836,912</b>	\$8,592,750	\$4,029,354
Expenditures During FY 23:	<b>\$432,009</b>	\$7,387,630	\$3,480,394
Per Capita Revenues:	<b>\$684</b>	\$1,271	\$1,015
Per Capita Expenditures:	<b>\$353</b>	\$1,070	\$859
Revenues over/under Expenditures:	<b>\$404,903</b>	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	<b>773.75%</b>	148.27%	123.08%
Ending Fund Balance for FY 23:	<b>\$3,342,685</b>	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	<b>\$2,731</b>	\$1,452	\$1,079

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$39,036	\$0
Total Unreserved Funds:	<b>\$0</b>	\$45,153	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$411,347</b>	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	<b>\$2,931,338</b>	(\$3,040,879)	\$907,008

# 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>\$429,190</b>	\$14,536,814	\$2,939,830
Per Capita Debt:	<b>\$351</b>	\$1,852	\$913
General Obligation Debt over EAV:	<b>0.00%</b>	1.72%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$1,202,137</b>	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	<b>\$982</b>	\$2,109	\$1,705
Revenues During FY 23:	<b>\$350,224</b>	\$4,017,717	\$1,655,930
Expenditures During FY 23:	<b>\$306,206</b>	\$3,520,157	\$1,505,208
Per Capita Revenues:	<b>\$286</b>	\$677	\$474
Per Capita Expenses:	<b>\$250</b>	\$611	\$435
Operating Income (loss):	<b>\$44,018</b>	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	<b>406.95%</b>	413.07%	350.42%
Ending Retained Earnings for FY 23:	<b>\$1,246,093</b>	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	<b>\$1,018</b>	\$2,172	\$1,778

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1000 and 25,000**

#### Local Government Profile

<b>Unit Name:</b>	Hillsboro City
<b>Unit Code:</b>	068/045/30
<b>County:</b>	Montgomery
<b>Fiscal Year End:</b>	4/30/2023
<b>Accounting Method:</b>	Modified Accrual
<b>Appropriation or Budget:</b>	\$14,798,656
<b>Equalized Assessed Valuation:</b>	\$49,686,386
<b>Population:</b>	6,207
<b>Employees:</b>	
<b>Full Time:</b>	26
<b>Part Time:</b>	4
<b>Salaries Paid:</b>	\$1,573,346

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$5,222,680</b>	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	<b>\$841</b>	\$1,275	\$946
Revenues During FY 23:	<b>\$5,393,447</b>	\$8,592,750	\$4,029,354
Expenditures During FY 23:	<b>\$4,499,880</b>	\$7,387,630	\$3,480,394
Per Capita Revenues:	<b>\$869</b>	\$1,271	\$1,015
Per Capita Expenditures:	<b>\$725</b>	\$1,070	\$859
Revenues over/under Expenditures:	<b>\$893,567</b>	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	<b>136.29%</b>	148.27%	123.08%
Ending Fund Balance for FY 23:	<b>\$6,132,846</b>	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	<b>\$988</b>	\$1,452	\$1,079

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$39,036	\$0
Total Unreserved Funds:	<b>\$0</b>	\$45,153	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$3,419,925</b>	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	<b>\$2,624,779</b>	(\$3,040,879)	\$907,008

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$8,222,322</b>	\$14,536,814	\$2,939,830
Per Capita Debt:	<b>\$1,325</b>	\$1,852	\$913
General Obligation Debt over EAV:	<b>0.00%</b>	1.72%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$10,309,122</b>	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	<b>\$1,661</b>	\$2,109	\$1,705
Revenues During FY 23:	<b>\$3,417,615</b>	\$4,017,717	\$1,655,930
Expenditures During FY 23:	<b>\$3,165,592</b>	\$3,520,157	\$1,505,208
Per Capita Revenues:	<b>\$551</b>	\$677	\$474
Per Capita Expenses:	<b>\$510</b>	\$611	\$435
Operating Income (loss):	<b>\$252,023</b>	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	<b>333.10%</b>	413.07%	350.42%
Ending Retained Earnings for FY 23:	<b>\$10,544,546</b>	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	<b>\$1,699</b>	\$2,172	\$1,778

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Less Than 1,000**

#### Local Government Profile

<b>Unit Name:</b>	Hillsdale Village		
<b>Unit Code:</b>	081/040/32	<b>County:</b>	Rock Island
<b>Fiscal Year End:</b>	3/31/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$357,979		
<b>Equalized Assessed Valuation:</b>	\$5,927,199		
<b>Population:</b>	417		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	11		
<b>Salaries Paid:</b>	\$50,139		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$389,975	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$935	\$12,461	\$971
Revenues During FY 23:	\$365,548	\$513,571	\$224,624
Expenditures During FY 23:	\$274,499	\$418,948	\$163,794
Per Capita Revenues:	\$877	\$23,831	\$595
Per Capita Expenditures:	\$658	\$20,787	\$472
Revenues over/under Expenditures:	\$91,049	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	170.70%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$468,561	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$1,124	\$15,511	\$1,116

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$14,175	\$0
Total Unreserved Funds:	\$0	\$47,388	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$71,144	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$397,417	\$159,352	\$212,330

# 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>	\$461,994	\$32,000
Per Capita Debt:	<b>\$0</b>	\$8,336	\$73
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$518,352</b>	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	<b>\$1,243</b>	\$12,337	\$1,328
Revenues During FY 23:	<b>\$94,316</b>	\$362,679	\$130,462
Expenditures During FY 23:	<b>\$100,755</b>	\$335,468	\$134,205
Per Capita Revenues:	<b>\$226</b>	\$10,028	\$341
Per Capita Expenses:	<b>\$242</b>	\$8,684	\$358
Operating Income (loss):	<b>(\$6,439)</b>	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	<b>520.45%</b>	420.53%	326.14%
Ending Retained Earnings for FY 23:	<b>\$524,376</b>	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	<b>\$1,257</b>	\$13,693	\$1,373

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1000 and 25,000**

#### Local Government Profile

<b>Unit Name:</b>	Hillside Village		
<b>Unit Code:</b>	016/250/32	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$44,234,455		
<b>Equalized Assessed Valuation:</b>	\$242,899,595		
<b>Population:</b>	8,320		
<b>Employees:</b>			
<b>Full Time:</b>	86		
<b>Part Time:</b>	19		
<b>Salaries Paid:</b>	\$9,181,508		

#### Blended Component Units

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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$14,231,614	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$1,711	\$1,275	\$946
Revenues During FY 23:	\$28,172,897	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$24,193,089	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$3,386	\$1,271	\$1,015
Per Capita Expenditures:	\$2,908	\$1,070	\$859
Revenues over/under Expenditures:	\$3,979,808	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	75.79%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$18,337,122	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$2,204	\$1,452	\$1,079

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$39,036	\$0
Total Unreserved Funds:	\$0	\$45,153	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$8,760,391	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	(\$73,814,291)	(\$3,040,879)	\$907,008

# 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>\$96,905,449</b>	\$14,536,814	\$2,939,830
Per Capita Debt:	<b>\$11,647</b>	\$1,852	\$913
General Obligation Debt over EAV:	<b>1.07%</b>	1.72%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$9,126,334</b>	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	<b>\$1,097</b>	\$2,109	\$1,705
Revenues During FY 23:	<b>\$3,055,422</b>	\$4,017,717	\$1,655,930
Expenditures During FY 23:	<b>\$3,297,409</b>	\$3,520,157	\$1,505,208
Per Capita Revenues:	<b>\$367</b>	\$677	\$474
Per Capita Expenses:	<b>\$396</b>	\$611	\$435
Operating Income (loss):	<b>(\$241,987)</b>	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	<b>268.66%</b>	413.07%	350.42%
Ending Retained Earnings for FY 23:	<b>\$8,858,790</b>	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	<b>\$1,065</b>	\$2,172	\$1,778

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1000 and 25,000**

#### Local Government Profile

<b>Unit Name:</b>	Hinckley Village		
<b>Unit Code:</b>	019/025/32	<b>County:</b>	DeKalb
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,731,600		
<b>Equalized Assessed Valuation:</b>	\$52,851,815		
<b>Population:</b>	2,006		
<b>Employees:</b>			
<b>Full Time:</b>	8		
<b>Part Time:</b>	5		
<b>Salaries Paid:</b>	\$484,834		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$818,480	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$408	\$1,275	\$946
Revenues During FY 23:	\$1,799,342	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$973,753	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$897	\$1,271	\$1,015
Per Capita Expenditures:	\$485	\$1,070	\$859
Revenues over/under Expenditures:	\$825,589	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	168.84%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$1,644,069	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$820	\$1,452	\$1,079

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$39,036	\$0
Total Unreserved Funds:	\$0	\$45,153	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$228,089	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$1,528,573	(\$3,040,879)	\$907,008

# 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>\$4,914,614</b>	\$14,536,814	\$2,939,830
Per Capita Debt:	<b>\$2,450</b>	\$1,852	\$913
General Obligation Debt over EAV:	<b>0.00%</b>	1.72%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$4,531,131</b>	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	<b>\$2,259</b>	\$2,109	\$1,705
Revenues During FY 23:	<b>\$1,125,696</b>	\$4,017,717	\$1,655,930
Expenditures During FY 23:	<b>\$986,221</b>	\$3,520,157	\$1,505,208
Per Capita Revenues:	<b>\$561</b>	\$677	\$474
Per Capita Expenses:	<b>\$492</b>	\$611	\$435
Operating Income (loss):	<b>\$139,475</b>	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	<b>473.59%</b>	413.07%	350.42%
Ending Retained Earnings for FY 23:	<b>\$4,670,606</b>	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	<b>\$2,328</b>	\$2,172	\$1,778

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Less Than 1,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Hindsboro Village</b>		
<b>Unit Code:</b>	021/030/32	<b>County:</b>	Douglas
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$287,200		
<b>Equalized Assessed Valuation:</b>	\$2,064,531		
<b>Population:</b>	292		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	15		
<b>Salaries Paid:</b>	\$32,899		

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>\$415,493</b>	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	<b>\$1,423</b>	\$12,461	\$971
Revenues During FY 23:	<b>\$220,496</b>	\$513,571	\$224,624
Expenditures During FY 23:	<b>\$84,519</b>	\$418,948	\$163,794
Per Capita Revenues:	<b>\$755</b>	\$23,831	\$595
Per Capita Expenditures:	<b>\$289</b>	\$20,787	\$472
Revenues over/under Expenditures:	<b>\$135,977</b>	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	<b>649.56%</b>	353.94%	249.85%
Ending Fund Balance for FY 23:	<b>\$549,001</b>	\$763,867	\$379,510
Per Capita Ending Fund Balance:	<b>\$1,880</b>	\$15,511	\$1,116

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$14,175	\$0
Total Unreserved Funds:	<b>\$0</b>	\$47,388	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$78,090</b>	\$283,356	\$81,395
Total Unrestricted Net Assets:	<b>\$470,911</b>	\$159,352	\$212,330

# 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>	\$461,994	\$32,000
Per Capita Debt:	<b>\$0</b>	\$8,336	\$73
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$124,370</b>	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	<b>\$426</b>	\$12,337	\$1,328
Revenues During FY 23:	<b>\$91,878</b>	\$362,679	\$130,462
Expenditures During FY 23:	<b>\$78,896</b>	\$335,468	\$134,205
Per Capita Revenues:	<b>\$315</b>	\$10,028	\$341
Per Capita Expenses:	<b>\$270</b>	\$8,684	\$358
Operating Income (loss):	<b>\$12,982</b>	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	<b>177.22%</b>	420.53%	326.14%
Ending Retained Earnings for FY 23:	<b>\$139,821</b>	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	<b>\$479</b>	\$13,693	\$1,373

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1000 and 25,000**

#### Local Government Profile

<b>Unit Name:</b>	Hinsdale Village		
<b>Unit Code:</b>	022/060/32	<b>County:</b>	Dupage
<b>Fiscal Year End:</b>	12/31/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$53,695,778		
<b>Equalized Assessed Valuation:</b>	\$2,149,182,405		
<b>Population:</b>	17,395		
<b>Employees:</b>			
<b>Full Time:</b>	106		
<b>Part Time:</b>	119		
<b>Salaries Paid:</b>	\$11,133,838		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$11,255,322</b>	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	<b>\$647</b>	\$1,275	\$946
Revenues During FY 23:	<b>\$27,577,500</b>	\$8,592,750	\$4,029,354
Expenditures During FY 23:	<b>\$20,183,744</b>	\$7,387,630	\$3,480,394
Per Capita Revenues:	<b>\$1,585</b>	\$1,271	\$1,015
Per Capita Expenditures:	<b>\$1,160</b>	\$1,070	\$859
Revenues over/under Expenditures:	<b>\$7,393,756</b>	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	<b>68.46%</b>	148.27%	123.08%
Ending Fund Balance for FY 23:	<b>\$13,816,821</b>	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	<b>\$794</b>	\$1,452	\$1,079

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$39,036	\$0
Total Unreserved Funds:	<b>\$0</b>	\$45,153	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,714,121</b>	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	<b>(\$40,058,998)</b>	(\$3,040,879)	\$907,008

# 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>\$87,470,148</b>	\$14,536,814	\$2,939,830
Per Capita Debt:	<b>\$5,028</b>	\$1,852	\$913
General Obligation Debt over EAV:	<b>0.00%</b>	1.72%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$47,863,308</b>	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	<b>\$2,752</b>	\$2,109	\$1,705
Revenues During FY 23:	<b>\$10,231,424</b>	\$4,017,717	\$1,655,930
Expenditures During FY 23:	<b>\$8,802,497</b>	\$3,520,157	\$1,505,208
Per Capita Revenues:	<b>\$588</b>	\$677	\$474
Per Capita Expenses:	<b>\$506</b>	\$611	\$435
Operating Income (loss):	<b>\$1,428,927</b>	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	<b>588.38%</b>	413.07%	350.42%
Ending Retained Earnings for FY 23:	<b>\$51,792,235</b>	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	<b>\$2,977</b>	\$2,172	\$1,778

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1000 and 25,000**

#### Local Government Profile

<b>Unit Name:</b>	Hodgkins Village		
<b>Unit Code:</b>	016/255/32	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	12/31/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$17,336,205		
<b>Equalized Assessed Valuation:</b>	\$245,634,024		
<b>Population:</b>	1,500		
<b>Employees:</b>			
<b>Full Time:</b>	39		
<b>Part Time:</b>	31		
<b>Salaries Paid:</b>	\$4,511,353		

Blended Component Units
Number Submitted = 1
Police Pension Fund

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$24,684,496</b>	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	<b>\$16,456</b>	\$1,275	\$946
Revenues During FY 23:	<b>\$15,740,209</b>	\$8,592,750	\$4,029,354
Expenditures During FY 23:	<b>\$10,996,148</b>	\$7,387,630	\$3,480,394
Per Capita Revenues:	<b>\$10,493</b>	\$1,271	\$1,015
Per Capita Expenditures:	<b>\$7,331</b>	\$1,070	\$859
Revenues over/under Expenditures:	<b>\$4,744,061</b>	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	<b>270.43%</b>	148.27%	123.08%
Ending Fund Balance for FY 23:	<b>\$29,737,180</b>	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	<b>\$19,825</b>	\$1,452	\$1,079

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$39,036	\$0
Total Unreserved Funds:	<b>\$0</b>	\$45,153	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$3,648,082</b>	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	<b>\$4,580,378</b>	(\$3,040,879)	\$907,008

# 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>\$17,406,273</b>	\$14,536,814	\$2,939,830
Per Capita Debt:	<b>\$11,604</b>	\$1,852	\$913
General Obligation Debt over EAV:	<b>2.84%</b>	1.72%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$3,891,947</b>	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	<b>\$2,595</b>	\$2,109	\$1,705
Revenues During FY 23:	<b>\$1,371,966</b>	\$4,017,717	\$1,655,930
Expenditures During FY 23:	<b>\$1,565,035</b>	\$3,520,157	\$1,505,208
Per Capita Revenues:	<b>\$915</b>	\$677	\$474
Per Capita Expenses:	<b>\$1,043</b>	\$611	\$435
Operating Income (loss):	<b>(\$193,069)</b>	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	<b>236.34%</b>	413.07%	350.42%
Ending Retained Earnings for FY 23:	<b>\$3,698,878</b>	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	<b>\$2,466</b>	\$2,172	\$1,778

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Less Than 1,000**

#### Local Government Profile

<b>Unit Name:</b>	Hoffman Village		
<b>Unit Code:</b>	014/045/32	<b>County:</b>	Clinton
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,651,100		
<b>Equalized Assessed Valuation:</b>	\$6,162,234		
<b>Population:</b>	508		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	8		
<b>Salaries Paid:</b>	\$21,350		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$786,873</b>	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	<b>\$1,549</b>	\$12,461	\$971
Revenues During FY 23:	<b>\$275,938</b>	\$513,571	\$224,624
Expenditures During FY 23:	<b>\$361,122</b>	\$418,948	\$163,794
Per Capita Revenues:	<b>\$543</b>	\$23,831	\$595
Per Capita Expenditures:	<b>\$711</b>	\$20,787	\$472
Revenues over/under Expenditures:	<b>(\$85,184)</b>	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	<b>194.31%</b>	353.94%	249.85%
Ending Fund Balance for FY 23:	<b>\$701,689</b>	\$763,867	\$379,510
Per Capita Ending Fund Balance:	<b>\$1,381</b>	\$15,511	\$1,116

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$14,175	\$0
Total Unreserved Funds:	<b>\$0</b>	\$47,388	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$50,922</b>	\$283,356	\$81,395
Total Unrestricted Net Assets:	<b>\$650,767</b>	\$159,352	\$212,330

# 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>	\$461,994	\$32,000
Per Capita Debt:	<b>\$0</b>	\$8,336	\$73
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$725,091</b>	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	<b>\$1,427</b>	\$12,337	\$1,328
Revenues During FY 23:	<b>\$105,211</b>	\$362,679	\$130,462
Expenditures During FY 23:	<b>\$137,249</b>	\$335,468	\$134,205
Per Capita Revenues:	<b>\$207</b>	\$10,028	\$341
Per Capita Expenses:	<b>\$270</b>	\$8,684	\$358
Operating Income (loss):	<b>(\$32,038)</b>	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	<b>504.96%</b>	420.53%	326.14%
Ending Retained Earnings for FY 23:	<b>\$693,053</b>	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	<b>\$1,364</b>	\$13,693	\$1,373

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Greater than 25,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Hoffman Estates Village</b>		
<b>Unit Code:</b>	016/260/32	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	12/31/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$167,884,250		
<b>Equalized Assessed Valuation:</b>	\$1,902,750,403		
<b>Population:</b>	52,530		
<b>Employees:</b>			
<b>Full Time:</b>		388	
<b>Part Time:</b>		89	
<b>Salaries Paid:</b>		\$37,300,033	

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>\$43,323,310</b>	\$45,827,429	\$34,700,999
Per Capita Beginning Fund Balance:	<b>\$825</b>	\$915	\$919
Revenues During FY 23:	<b>\$82,846,492</b>	\$78,236,345	\$60,818,797
Expenditures During FY 23:	<b>\$79,025,190</b>	\$67,704,125	\$50,267,777
Per Capita Revenues:	<b>\$1,577</b>	\$1,512	\$1,510
Per Capita Expenditures:	<b>\$1,504</b>	\$1,292	\$1,272
Revenues over/under Expenditures:	<b>\$3,821,302</b>	\$10,532,220	\$7,422,555
Ratio of Fund Balance to Expenditures:	<b>56.66%</b>	85.37%	77.35%
Ending Fund Balance for FY 23:	<b>\$44,773,405</b>	\$51,747,668	\$40,157,145
Per Capita Ending Fund Balance:	<b>\$852</b>	\$1,034	\$1,023

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$4,513	\$0
Total Unreserved Funds:	<b>\$0</b>	\$264,094	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$7,125,337</b>	\$18,647,653	\$12,267,557
Total Unrestricted Net Assets:	<b>(\$98,043,836)</b>	(\$71,432,134)	(\$22,408,027)

# 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>\$269,954,188</b>	\$148,481,432	\$87,529,265
Per Capita Debt:	<b>\$5,139</b>	\$2,751	\$2,179
General Obligation Debt over EAV:	<b>4.34%</b>	8.98%	2.25%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$61,729,464</b>	\$84,713,725	\$62,510,846
Per Capita Beginning Retained Earnings	<b>\$1,175</b>	\$1,661	\$1,337
Revenues During FY 23:	<b>\$38,188,897</b>	\$27,833,660	\$19,017,689
Expenditures During FY 23:	<b>\$36,653,703</b>	\$24,431,806	\$15,980,912
Per Capita Revenues:	<b>\$727</b>	\$534	\$406
Per Capita Expenses:	<b>\$698</b>	\$463	\$368
Operating Income (loss):	<b>\$1,535,194</b>	\$3,401,854	\$2,362,233
Ratio of Retained Earnings to Expenses:	<b>170.99%</b>	432.45%	411.24%
Ending Retained Earnings for FY 23:	<b>\$62,675,668</b>	\$88,626,567	\$65,322,713
Per Capita Ending Retained Earnings:	<b>\$1,193</b>	\$1,747	\$1,442

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Less Than 1,000**

#### Local Government Profile

<b>Unit Name:</b>	Holiday Hills Village		
<b>Unit Code:</b>	063/047/32	<b>County:</b>	Mchenry
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,867,100		
<b>Equalized Assessed Valuation:</b>	\$13,649,894		
<b>Population:</b>	610		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	26		
<b>Salaries Paid:</b>	\$73,144		

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$205,952	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$338	\$12,461	\$971
Revenues During FY 23:	\$331,934	\$513,571	\$224,624
Expenditures During FY 23:	\$327,982	\$418,948	\$163,794
Per Capita Revenues:	\$544	\$23,831	\$595
Per Capita Expenditures:	\$538	\$20,787	\$472
Revenues over/under Expenditures:	\$3,952	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	64.00%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$209,904	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$344	\$15,511	\$1,116

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$14,175	\$0
Total Unreserved Funds:	\$0	\$47,388	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$18,302	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$199,651	\$159,352	\$212,330

# 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>	\$461,994	\$32,000
Per Capita Debt:	<b>\$0</b>	\$8,336	\$73
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$0</b>	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$12,337	\$1,328
Revenues During FY 23:	<b>\$0</b>	\$362,679	\$130,462
Expenditures During FY 23:	<b>\$0</b>	\$335,468	\$134,205
Per Capita Revenues:	<b>\$0</b>	\$10,028	\$341
Per Capita Expenses:	<b>\$0</b>	\$8,684	\$358
Operating Income (loss):	<b>\$0</b>	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	420.53%	326.14%
Ending Retained Earnings for FY 23:	<b>\$0</b>	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$13,693	\$1,373

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Less Than 1,000**

#### Local Government Profile

<b>Unit Name:</b>	Hollowayville Village		
<b>Unit Code:</b>	006/045/32	<b>County:</b>	Bureau
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$46,674		
<b>Equalized Assessed Valuation:</b>	\$644,588		
<b>Population:</b>	54		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	4		
<b>Salaries Paid:</b>	\$7,615		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$208,851	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$3,868	\$12,461	\$971
Revenues During FY 23:	\$62,817	\$513,571	\$224,624
Expenditures During FY 23:	\$46,673	\$418,948	\$163,794
Per Capita Revenues:	\$1,163	\$23,831	\$595
Per Capita Expenditures:	\$864	\$20,787	\$472
Revenues over/under Expenditures:	\$16,144	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	482.07%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$224,995	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$4,167	\$15,511	\$1,116

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$14,175	\$0
Total Unreserved Funds:	\$224,995	\$47,388	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$0	\$159,352	\$212,330

# 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>	\$461,994	\$32,000
Per Capita Debt:	<b>\$0</b>	\$8,336	\$73
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$0</b>	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$12,337	\$1,328
Revenues During FY 23:	<b>\$0</b>	\$362,679	\$130,462
Expenditures During FY 23:	<b>\$0</b>	\$335,468	\$134,205
Per Capita Revenues:	<b>\$0</b>	\$10,028	\$341
Per Capita Expenses:	<b>\$0</b>	\$8,684	\$358
Operating Income (loss):	<b>\$0</b>	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	420.53%	326.14%
Ending Retained Earnings for FY 23:	<b>\$0</b>	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$13,693	\$1,373

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1000 and 25,000**

#### Local Government Profile

<b>Unit Name:</b>	Homer Village		
<b>Unit Code:</b>	010/040/32	<b>County:</b>	Champaign
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,989,250		
<b>Equalized Assessed Valuation:</b>	\$13,849,533		
<b>Population:</b>	1,073		
<b>Employees:</b>			
<b>Full Time:</b>	3		
<b>Part Time:</b>	24		
<b>Salaries Paid:</b>	\$294,567		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$4,806,428</b>	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	<b>\$4,479</b>	\$1,275	\$946
Revenues During FY 23:	<b>\$998,694</b>	\$8,592,750	\$4,029,354
Expenditures During FY 23:	<b>\$656,498</b>	\$7,387,630	\$3,480,394
Per Capita Revenues:	<b>\$931</b>	\$1,271	\$1,015
Per Capita Expenditures:	<b>\$612</b>	\$1,070	\$859
Revenues over/under Expenditures:	<b>\$342,196</b>	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	<b>759.35%</b>	148.27%	123.08%
Ending Fund Balance for FY 23:	<b>\$4,985,102</b>	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	<b>\$4,646</b>	\$1,452	\$1,079

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$39,036	\$0
Total Unreserved Funds:	<b>\$0</b>	\$45,153	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$4,080,885</b>	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	<b>\$904,217</b>	(\$3,040,879)	\$907,008

# 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>\$2,191,451</b>	\$14,536,814	\$2,939,830
Per Capita Debt:	<b>\$2,042</b>	\$1,852	\$913
General Obligation Debt over EAV:	<b>0.00%</b>	1.72%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$7,640,993</b>	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	<b>\$7,121</b>	\$2,109	\$1,705
Revenues During FY 23:	<b>\$592,724</b>	\$4,017,717	\$1,655,930
Expenditures During FY 23:	<b>\$658,542</b>	\$3,520,157	\$1,505,208
Per Capita Revenues:	<b>\$552</b>	\$677	\$474
Per Capita Expenses:	<b>\$614</b>	\$611	\$435
Operating Income (loss):	<b>(\$65,818)</b>	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	<b>1,156.28%</b>	413.07%	350.42%
Ending Retained Earnings for FY 23:	<b>\$7,614,560</b>	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	<b>\$7,097</b>	\$2,172	\$1,778

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1000 and 25,000**

#### Local Government Profile

<b>Unit Name:</b>	Homer Glen Village		
<b>Unit Code:</b>	099/043/32	<b>County:</b>	Will
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$27,486,776		
<b>Equalized Assessed Valuation:</b>	\$1,129,210,776		
<b>Population:</b>	24,446		
<b>Employees:</b>			
<b>Full Time:</b>	41		
<b>Part Time:</b>	16		
<b>Salaries Paid:</b>	\$2,939,777		

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>\$18,193,699</b>	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	<b>\$744</b>	\$1,275	\$946
Revenues During FY 23:	<b>\$20,306,493</b>	\$8,592,750	\$4,029,354
Expenditures During FY 23:	<b>\$12,824,219</b>	\$7,387,630	\$3,480,394
Per Capita Revenues:	<b>\$831</b>	\$1,271	\$1,015
Per Capita Expenditures:	<b>\$525</b>	\$1,070	\$859
Revenues over/under Expenditures:	<b>\$7,482,274</b>	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	<b>148.16%</b>	148.27%	123.08%
Ending Fund Balance for FY 23:	<b>\$19,000,380</b>	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	<b>\$777</b>	\$1,452	\$1,079

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$39,036	\$0
Total Unreserved Funds:	<b>\$0</b>	\$45,153	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$7,909,522</b>	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	<b>\$29,717,217</b>	(\$3,040,879)	\$907,008

# 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>\$1,178,520</b>	\$14,536,814	\$2,939,830
Per Capita Debt:	<b>\$48</b>	\$1,852	\$913
General Obligation Debt over EAV:	<b>0.00%</b>	1.72%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$252,783</b>	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	<b>\$10</b>	\$2,109	\$1,705
Revenues During FY 23:	<b>\$34,570</b>	\$4,017,717	\$1,655,930
Expenditures During FY 23:	<b>\$55,390</b>	\$3,520,157	\$1,505,208
Per Capita Revenues:	<b>\$1</b>	\$677	\$474
Per Capita Expenses:	<b>\$2</b>	\$611	\$435
Operating Income (loss):	<b>(\$20,820)</b>	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	<b>418.78%</b>	413.07%	350.42%
Ending Retained Earnings for FY 23:	<b>\$231,963</b>	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	<b>\$9</b>	\$2,172	\$1,778

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1000 and 25,000**

#### Local Government Profile

<b>Unit Name:</b>	Hometown City		
<b>Unit Code:</b>	016/265/30	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$9,863,630		
<b>Equalized Assessed Valuation:</b>	\$46,286,214		
<b>Population:</b>	4,343		
<b>Employees:</b>			
<b>Full Time:</b>	12		
<b>Part Time:</b>	118		
<b>Salaries Paid:</b>	\$1,736,743		

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>\$2,513,573</b>	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	<b>\$579</b>	\$1,275	\$946
Revenues During FY 23:	<b>\$3,936,111</b>	\$8,592,750	\$4,029,354
Expenditures During FY 23:	<b>\$3,624,855</b>	\$7,387,630	\$3,480,394
Per Capita Revenues:	<b>\$906</b>	\$1,271	\$1,015
Per Capita Expenditures:	<b>\$835</b>	\$1,070	\$859
Revenues over/under Expenditures:	<b>\$311,256</b>	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	<b>77.62%</b>	148.27%	123.08%
Ending Fund Balance for FY 23:	<b>\$2,813,715</b>	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	<b>\$648</b>	\$1,452	\$1,079

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$39,036	\$0
Total Unreserved Funds:	<b>\$0</b>	\$45,153	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$571,612</b>	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	<b>\$2,242,103</b>	(\$3,040,879)	\$907,008

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$8,508</b>	\$14,536,814	\$2,939,830
Per Capita Debt:	<b>\$2</b>	\$1,852	\$913
General Obligation Debt over EAV:	<b>0.00%</b>	1.72%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$2,212,568</b>	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	<b>\$509</b>	\$2,109	\$1,705
Revenues During FY 23:	<b>\$1,561,795</b>	\$4,017,717	\$1,655,930
Expenditures During FY 23:	<b>\$1,388,853</b>	\$3,520,157	\$1,505,208
Per Capita Revenues:	<b>\$360</b>	\$677	\$474
Per Capita Expenses:	<b>\$320</b>	\$611	\$435
Operating Income (loss):	<b>\$172,942</b>	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	<b>173.43%</b>	413.07%	350.42%
Ending Retained Earnings for FY 23:	<b>\$2,408,620</b>	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	<b>\$555</b>	\$2,172	\$1,778

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1000 and 25,000**

#### Local Government Profile

<b>Unit Name:</b>	Homewood Village		
<b>Unit Code:</b>	016/270/32	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$47,189,040		
<b>Equalized Assessed Valuation:</b>	\$375,659,461		
<b>Population:</b>	19,463		
<b>Employees:</b>			
	<b>Full Time:</b>	115	
	<b>Part Time:</b>	39	
	<b>Salaries Paid:</b>	\$11,998,728	

Blended Component Units
Number Submitted = 2
Firefighters' Pension
Police Pension

#### Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$18,442,389</b>	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	<b>\$948</b>	\$1,275	\$946
Revenues During FY 23:	<b>\$29,120,390</b>	\$8,592,750	\$4,029,354
Expenditures During FY 23:	<b>\$23,975,731</b>	\$7,387,630	\$3,480,394
Per Capita Revenues:	<b>\$1,496</b>	\$1,271	\$1,015
Per Capita Expenditures:	<b>\$1,232</b>	\$1,070	\$859
Revenues over/under Expenditures:	<b>\$5,144,659</b>	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	<b>102.67%</b>	148.27%	123.08%
Ending Fund Balance for FY 23:	<b>\$24,614,990</b>	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	<b>\$1,265</b>	\$1,452	\$1,079
<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>	\$39,036	\$0
Total Unreserved Funds:	<b>\$0</b>	\$45,153	\$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>\$6,858,734</b>	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	<b>(\$41,744,606)</b>	(\$3,040,879)	\$907,008

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$63,124,584</b>	\$14,536,814	\$2,939,830
Per Capita Debt:	<b>\$3,243</b>	\$1,852	\$913
General Obligation Debt over EAV:	<b>0.14%</b>	1.72%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$45,790,658</b>	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	<b>\$2,353</b>	\$2,109	\$1,705
Revenues During FY 23:	<b>\$8,613,644</b>	\$4,017,717	\$1,655,930
Expenditures During FY 23:	<b>\$7,075,458</b>	\$3,520,157	\$1,505,208
Per Capita Revenues:	<b>\$443</b>	\$677	\$474
Per Capita Expenses:	<b>\$364</b>	\$611	\$435
Operating Income (loss):	<b>\$1,538,186</b>	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	<b>654.81%</b>	413.07%	350.42%
Ending Retained Earnings for FY 23:	<b>\$46,330,552</b>	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	<b>\$2,380</b>	\$2,172	\$1,778

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1000 and 25,000**

#### Local Government Profile

<b>Unit Name:</b>	Hoopeston City		
<b>Unit Code:</b>	092/055/30	<b>County:</b>	Vermilion
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$7,899,770		
<b>Equalized Assessed Valuation:</b>	\$31,482,997		
<b>Population:</b>	5,600		
<b>Employees:</b>			
<b>Full Time:</b>	30		
<b>Part Time:</b>	15		
<b>Salaries Paid:</b>	\$1,793,953		

<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:	\$6,655,709	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$1,189	\$1,275	\$946
Revenues During FY 23:	\$5,619,146	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$4,493,169	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$1,003	\$1,271	\$1,015
Per Capita Expenditures:	\$802	\$1,070	\$859
Revenues over/under Expenditures:	\$1,125,977	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	171.32%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$7,697,753	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$1,375	\$1,452	\$1,079

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$3,654,808	\$39,036	\$0
Total Unreserved Funds:	\$4,042,945	\$45,153	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$0	(\$3,040,879)	\$907,008

# 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>\$1,534,345</b>	\$14,536,814	\$2,939,830
Per Capita Debt:	<b>\$274</b>	\$1,852	\$913
General Obligation Debt over EAV:	<b>0.00%</b>	1.72%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$4,790,641</b>	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	<b>\$855</b>	\$2,109	\$1,705
Revenues During FY 23:	<b>\$1,667,798</b>	\$4,017,717	\$1,655,930
Expenditures During FY 23:	<b>\$2,106,828</b>	\$3,520,157	\$1,505,208
Per Capita Revenues:	<b>\$298</b>	\$677	\$474
Per Capita Expenses:	<b>\$376</b>	\$611	\$435
Operating Income (loss):	<b>(\$439,030)</b>	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	<b>208.16%</b>	413.07%	350.42%
Ending Retained Earnings for FY 23:	<b>\$4,385,544</b>	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	<b>\$783</b>	\$2,172	\$1,778

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Less Than 1,000**

#### Local Government Profile

<b>Unit Name:</b>	Hoopole Village		
<b>Unit Code:</b>	037/065/32	<b>County:</b>	Henry
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$107,001		
<b>Equalized Assessed Valuation:</b>	\$1,209,040		
<b>Population:</b>	260		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	11		
<b>Salaries Paid:</b>	\$7,988		

Blended Component Units
Number Submitted = 1  Hoopolew Village

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$347,674</b>	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	<b>\$1,337</b>	\$12,461	\$971
Revenues During FY 23:	<b>\$61,170</b>	\$513,571	\$224,624
Expenditures During FY 23:	<b>\$20,591</b>	\$418,948	\$163,794
Per Capita Revenues:	<b>\$235</b>	\$23,831	\$595
Per Capita Expenditures:	<b>\$79</b>	\$20,787	\$472
Revenues over/under Expenditures:	<b>\$40,579</b>	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	<b>1,885.55%</b>	353.94%	249.85%
Ending Fund Balance for FY 23:	<b>\$388,253</b>	\$763,867	\$379,510
Per Capita Ending Fund Balance:	<b>\$1,493</b>	\$15,511	\$1,116

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$14,175	\$0
Total Unreserved Funds:	<b>\$0</b>	\$47,388	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$0</b>	\$283,356	\$81,395
Total Unrestricted Net Assets:	<b>\$0</b>	\$159,352	\$212,330

# 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>	\$461,994	\$32,000
Per Capita Debt:	<b>\$0</b>	\$8,336	\$73
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$0</b>	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$12,337	\$1,328
Revenues During FY 23:	<b>\$0</b>	\$362,679	\$130,462
Expenditures During FY 23:	<b>\$0</b>	\$335,468	\$134,205
Per Capita Revenues:	<b>\$0</b>	\$10,028	\$341
Per Capita Expenses:	<b>\$0</b>	\$8,684	\$358
Operating Income (loss):	<b>\$0</b>	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	420.53%	326.14%
Ending Retained Earnings for FY 23:	<b>\$0</b>	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$13,693	\$1,373

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Less Than 1,000**

#### Local Government Profile

<b>Unit Name:</b>	Hopedale Village		
<b>Unit Code:</b>	090/040/32	<b>County:</b>	Tazewell
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$2,118,912		
<b>Equalized Assessed Valuation:</b>	\$17,407,448		
<b>Population:</b>	830		
<b>Employees:</b>			
<b>Full Time:</b>	5		
<b>Part Time:</b>	18		
<b>Salaries Paid:</b>	\$401,294		

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>\$321,172</b>	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	<b>\$387</b>	\$12,461	\$971
Revenues During FY 23:	<b>\$970,576</b>	\$513,571	\$224,624
Expenditures During FY 23:	<b>\$858,859</b>	\$418,948	\$163,794
Per Capita Revenues:	<b>\$1,169</b>	\$23,831	\$595
Per Capita Expenditures:	<b>\$1,035</b>	\$20,787	\$472
Revenues over/under Expenditures:	<b>\$111,717</b>	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	<b>50.40%</b>	353.94%	249.85%
Ending Fund Balance for FY 23:	<b>\$432,889</b>	\$763,867	\$379,510
Per Capita Ending Fund Balance:	<b>\$522</b>	\$15,511	\$1,116

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$14,175	\$0
Total Unreserved Funds:	<b>\$0</b>	\$47,388	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$155,986</b>	\$283,356	\$81,395
Total Unrestricted Net Assets:	<b>\$157,066</b>	\$159,352	\$212,330

# 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>\$1,587,339</b>	\$461,994	\$32,000
Per Capita Debt:	<b>\$1,912</b>	\$8,336	\$73
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$1,989,979</b>	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	<b>\$2,398</b>	\$12,337	\$1,328
Revenues During FY 23:	<b>\$495,078</b>	\$362,679	\$130,462
Expenditures During FY 23:	<b>\$511,322</b>	\$335,468	\$134,205
Per Capita Revenues:	<b>\$596</b>	\$10,028	\$341
Per Capita Expenses:	<b>\$616</b>	\$8,684	\$358
Operating Income (loss):	<b>(\$16,244)</b>	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	<b>393.11%</b>	420.53%	326.14%
Ending Retained Earnings for FY 23:	<b>\$2,010,078</b>	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	<b>\$2,422</b>	\$13,693	\$1,373

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Less Than 1,000**

#### Local Government Profile

<b>Unit Name:</b>	Hopewell Village		
<b>Unit Code:</b>	059/012/32	<b>County:</b>	Marshall
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$928,400		
<b>Equalized Assessed Valuation:</b>	\$8,587,405		
<b>Population:</b>	455		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	8		
<b>Salaries Paid:</b>	\$22,893		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$353,517	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$777	\$12,461	\$971
Revenues During FY 23:	\$168,148	\$513,571	\$224,624
Expenditures During FY 23:	\$75,271	\$418,948	\$163,794
Per Capita Revenues:	\$370	\$23,831	\$595
Per Capita Expenditures:	\$165	\$20,787	\$472
Revenues over/under Expenditures:	\$92,877	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	592.62%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$446,068	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$980	\$15,511	\$1,116

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$14,175	\$0
Total Unreserved Funds:	\$0	\$47,388	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$122,671	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$323,397	\$159,352	\$212,330

# 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>\$4,911</b>	\$461,994	\$32,000
Per Capita Debt:	<b>\$11</b>	\$8,336	\$73
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$435,285</b>	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	<b>\$957</b>	\$12,337	\$1,328
Revenues During FY 23:	<b>\$154,526</b>	\$362,679	\$130,462
Expenditures During FY 23:	<b>\$157,998</b>	\$335,468	\$134,205
Per Capita Revenues:	<b>\$340</b>	\$10,028	\$341
Per Capita Expenses:	<b>\$347</b>	\$8,684	\$358
Operating Income (loss):	<b>(\$3,472)</b>	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	<b>273.51%</b>	420.53%	326.14%
Ending Retained Earnings for FY 23:	<b>\$432,139</b>	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	<b>\$950</b>	\$13,693	\$1,373

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Less Than 1,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Hopkins Park Village</b>		
<b>Unit Code:</b>	046/075/32	<b>County:</b>	Kankakee
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$541,365		
<b>Equalized Assessed Valuation:</b>	\$4,734,337		
<b>Population:</b>	591		
<b>Employees:</b>			
<b>Full Time:</b>	4		
<b>Part Time:</b>	15		
<b>Salaries Paid:</b>	\$173,020		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$293,793	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$497	\$12,461	\$971
Revenues During FY 23:	\$389,772	\$513,571	\$224,624
Expenditures During FY 23:	\$339,938	\$418,948	\$163,794
Per Capita Revenues:	\$660	\$23,831	\$595
Per Capita Expenditures:	\$575	\$20,787	\$472
Revenues over/under Expenditures:	\$49,834	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	95.59%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$324,932	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$550	\$15,511	\$1,116

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$14,175	\$0
Total Unreserved Funds:	\$0	\$47,388	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$112,602	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$212,330	\$159,352	\$212,330

# 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>\$29,596</b>	\$461,994	\$32,000
Per Capita Debt:	<b>\$50</b>	\$8,336	\$73
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$4,113,033</b>	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	<b>\$6,959</b>	\$12,337	\$1,328
Revenues During FY 23:	<b>\$117,887</b>	\$362,679	\$130,462
Expenditures During FY 23:	<b>\$201,425</b>	\$335,468	\$134,205
Per Capita Revenues:	<b>\$199</b>	\$10,028	\$341
Per Capita Expenses:	<b>\$341</b>	\$8,684	\$358
Operating Income (loss):	<b>(\$83,538)</b>	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	<b>2,009.78%</b>	420.53%	326.14%
Ending Retained Earnings for FY 23:	<b>\$4,048,190</b>	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	<b>\$6,850</b>	\$13,693	\$1,373

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1000 and 25,000**

#### Local Government Profile

<b>Unit Name:</b>	Hudson Village		
<b>Unit Code:</b>	064/075/32	<b>County:</b>	McLean
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,176,484		
<b>Equalized Assessed Valuation:</b>	\$35,974,073		
<b>Population:</b>	2,268		
<b>Employees:</b>			
<b>Full Time:</b>		5	
<b>Part Time:</b>		3	
<b>Salaries Paid:</b>	\$333,167		

#### Blended Component Units

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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$2,053,222	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$905	\$1,275	\$946
Revenues During FY 23:	\$1,280,406	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$929,912	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$565	\$1,271	\$1,015
Per Capita Expenditures:	\$410	\$1,070	\$859
Revenues over/under Expenditures:	\$350,494	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	258.49%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$2,403,716	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$1,060	\$1,452	\$1,079

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$39,036	\$0
Total Unreserved Funds:	\$0	\$45,153	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,539,074	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$462,327	(\$3,040,879)	\$907,008

# 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>	\$14,536,814	\$2,939,830
Per Capita Debt:	<b>\$0</b>	\$1,852	\$913
General Obligation Debt over EAV:	<b>0.00%</b>	1.72%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$1,615,657</b>	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	<b>\$712</b>	\$2,109	\$1,705
Revenues During FY 23:	<b>\$479,757</b>	\$4,017,717	\$1,655,930
Expenditures During FY 23:	<b>\$439,405</b>	\$3,520,157	\$1,505,208
Per Capita Revenues:	<b>\$212</b>	\$677	\$474
Per Capita Expenses:	<b>\$194</b>	\$611	\$435
Operating Income (loss):	<b>\$40,352</b>	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	<b>376.88%</b>	413.07%	350.42%
Ending Retained Earnings for FY 23:	<b>\$1,656,009</b>	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	<b>\$730</b>	\$2,172	\$1,778

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Less Than 1,000**

#### Local Government Profile

<b>Unit Name:</b>	Huey Village		
<b>Unit Code:</b>	014/050/32	<b>County:</b>	Clinton
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$113,000		
<b>Equalized Assessed Valuation:</b>	\$1,441,481		
<b>Population:</b>	160		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	7		
<b>Salaries Paid:</b>	\$9,862		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$118,855	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$743	\$12,461	\$971
Revenues During FY 23:	\$105,874	\$513,571	\$224,624
Expenditures During FY 23:	\$79,249	\$418,948	\$163,794
Per Capita Revenues:	\$662	\$23,831	\$595
Per Capita Expenditures:	\$495	\$20,787	\$472
Revenues over/under Expenditures:	\$26,625	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	183.57%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$145,480	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$909	\$15,511	\$1,116

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$28,377	\$14,175	\$0
Total Unreserved Funds:	\$117,103	\$47,388	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$0	\$159,352	\$212,330

# 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>\$13,914</b>	\$461,994	\$32,000
Per Capita Debt:	<b>\$87</b>	\$8,336	\$73
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$0</b>	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$12,337	\$1,328
Revenues During FY 23:	<b>\$0</b>	\$362,679	\$130,462
Expenditures During FY 23:	<b>\$0</b>	\$335,468	\$134,205
Per Capita Revenues:	<b>\$0</b>	\$10,028	\$341
Per Capita Expenses:	<b>\$0</b>	\$8,684	\$358
Operating Income (loss):	<b>\$0</b>	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	420.53%	326.14%
Ending Retained Earnings for FY 23:	<b>\$0</b>	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$13,693	\$1,373

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Less Than 1,000**

#### Local Government Profile

<b>Unit Name:</b>	Hull Village		
<b>Unit Code:</b>	075/040/32	<b>County:</b>	Pike
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$303,141		
<b>Equalized Assessed Valuation:</b>	\$3,570,126		
<b>Population:</b>	382		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	11		
<b>Salaries Paid:</b>	\$55,880		

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>\$512,300</b>	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	<b>\$1,341</b>	\$12,461	\$971
Revenues During FY 23:	<b>\$187,862</b>	\$513,571	\$224,624
Expenditures During FY 23:	<b>\$179,434</b>	\$418,948	\$163,794
Per Capita Revenues:	<b>\$492</b>	\$23,831	\$595
Per Capita Expenditures:	<b>\$470</b>	\$20,787	\$472
Revenues over/under Expenditures:	<b>\$8,428</b>	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	<b>290.21%</b>	353.94%	249.85%
Ending Fund Balance for FY 23:	<b>\$520,728</b>	\$763,867	\$379,510
Per Capita Ending Fund Balance:	<b>\$1,363</b>	\$15,511	\$1,116

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$3,884</b>	\$14,175	\$0
Total Unreserved Funds:	<b>\$516,844</b>	\$47,388	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$0</b>	\$283,356	\$81,395
Total Unrestricted Net Assets:	<b>\$0</b>	\$159,352	\$212,330

# 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>\$301,155</b>	\$461,994	\$32,000
Per Capita Debt:	<b>\$788</b>	\$8,336	\$73
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$1,033,910</b>	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	<b>\$2,707</b>	\$12,337	\$1,328
Revenues During FY 23:	<b>\$134,957</b>	\$362,679	\$130,462
Expenditures During FY 23:	<b>\$121,924</b>	\$335,468	\$134,205
Per Capita Revenues:	<b>\$353</b>	\$10,028	\$341
Per Capita Expenses:	<b>\$319</b>	\$8,684	\$358
Operating Income (loss):	<b>\$13,033</b>	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	<b>858.68%</b>	420.53%	326.14%
Ending Retained Earnings for FY 23:	<b>\$1,046,943</b>	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	<b>\$2,741</b>	\$13,693	\$1,373

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Less Than 1,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Humboldt Village</b>		
<b>Unit Code:</b>	015/020/32	<b>County:</b>	Coles
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,129,078		
<b>Equalized Assessed Valuation:</b>	\$3,260,015		
<b>Population:</b>	361		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	5		
<b>Salaries Paid:</b>	\$54,056		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$427,330	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$1,184	\$12,461	\$971
Revenues During FY 23:	\$128,854	\$513,571	\$224,624
Expenditures During FY 23:	\$113,524	\$418,948	\$163,794
Per Capita Revenues:	\$357	\$23,831	\$595
Per Capita Expenditures:	\$314	\$20,787	\$472
Revenues over/under Expenditures:	\$15,330	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	389.93%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$442,660	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$1,226	\$15,511	\$1,116

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$14,175	\$0
Total Unreserved Funds:	\$0	\$47,388	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$34,680	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$411,722	\$159,352	\$212,330

# 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>\$76,000</b>	\$461,994	\$32,000
Per Capita Debt:	<b>\$211</b>	\$8,336	\$73
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$298,180</b>	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	<b>\$826</b>	\$12,337	\$1,328
Revenues During FY 23:	<b>\$659,954</b>	\$362,679	\$130,462
Expenditures During FY 23:	<b>\$195,282</b>	\$335,468	\$134,205
Per Capita Revenues:	<b>\$1,828</b>	\$10,028	\$341
Per Capita Expenses:	<b>\$541</b>	\$8,684	\$358
Operating Income (loss):	<b>\$464,672</b>	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	<b>390.64%</b>	420.53%	326.14%
Ending Retained Earnings for FY 23:	<b>\$762,852</b>	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	<b>\$2,113</b>	\$13,693	\$1,373

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Less Than 1,000**

#### Local Government Profile

<b>Unit Name:</b>	Hume Village		
<b>Unit Code:</b>	023/020/32	<b>County:</b>	Edgar
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$205,100		
<b>Equalized Assessed Valuation:</b>	\$3,406,460		
<b>Population:</b>	380		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	13		
<b>Salaries Paid:</b>	\$28,674		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$399,842	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$1,052	\$12,461	\$971
Revenues During FY 23:	\$138,837	\$513,571	\$224,624
Expenditures During FY 23:	\$140,721	\$418,948	\$163,794
Per Capita Revenues:	\$365	\$23,831	\$595
Per Capita Expenditures:	\$370	\$20,787	\$472
Revenues over/under Expenditures:	(\$1,884)	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	282.80%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$397,958	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$1,047	\$15,511	\$1,116

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$14,175	\$0
Total Unreserved Funds:	\$0	\$47,388	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$80,355	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$317,603	\$159,352	\$212,330

# 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>	\$461,994	\$32,000
Per Capita Debt:	<b>\$0</b>	\$8,336	\$73
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$512,311</b>	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	<b>\$1,348</b>	\$12,337	\$1,328
Revenues During FY 23:	<b>\$64,868</b>	\$362,679	\$130,462
Expenditures During FY 23:	<b>\$37,189</b>	\$335,468	\$134,205
Per Capita Revenues:	<b>\$171</b>	\$10,028	\$341
Per Capita Expenses:	<b>\$98</b>	\$8,684	\$358
Operating Income (loss):	<b>\$27,679</b>	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	<b>1,452.02%</b>	420.53%	326.14%
Ending Retained Earnings for FY 23:	<b>\$539,990</b>	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	<b>\$1,421</b>	\$13,693	\$1,373

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Greater than 25,000**

#### Local Government Profile

<b>Unit Name:</b>	Huntley Village		
<b>Unit Code:</b>	063/050/32	<b>County:</b>	Mchenry
<b>Fiscal Year End:</b>	12/31/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$56,049,675		
<b>Equalized Assessed Valuation:</b>	\$1,232,121,249		
<b>Population:</b>	27,740		
<b>Employees:</b>			
<b>Full Time:</b>	106		
<b>Part Time:</b>	4		
<b>Salaries Paid:</b>	\$10,694,385		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$16,283,854</b>	\$45,827,429	\$34,700,999
Per Capita Beginning Fund Balance:	<b>\$587</b>	\$915	\$919
Revenues During FY 23:	<b>\$21,941,542</b>	\$78,236,345	\$60,818,797
Expenditures During FY 23:	<b>\$23,196,099</b>	\$67,704,125	\$50,267,777
Per Capita Revenues:	<b>\$791</b>	\$1,512	\$1,510
Per Capita Expenditures:	<b>\$836</b>	\$1,292	\$1,272
Revenues over/under Expenditures:	<b>(\$1,254,557)</b>	\$10,532,220	\$7,422,555
Ratio of Fund Balance to Expenditures:	<b>49.99%</b>	85.37%	77.35%
Ending Fund Balance for FY 23:	<b>\$11,595,755</b>	\$51,747,668	\$40,157,145
Per Capita Ending Fund Balance:	<b>\$418</b>	\$1,034	\$1,023

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$4,513	\$0
Total Unreserved Funds:	<b>\$0</b>	\$264,094	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,641,659</b>	\$18,647,653	\$12,267,557
Total Unrestricted Net Assets:	<b>\$13,745,891</b>	(\$71,432,134)	(\$22,408,027)

# 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>\$28,320,919</b>	\$148,481,432	\$87,529,265
Per Capita Debt:	<b>\$1,021</b>	\$2,751	\$2,179
General Obligation Debt over EAV:	<b>0.62%</b>	8.98%	2.25%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$80,940,950</b>	\$84,713,725	\$62,510,846
Per Capita Beginning Retained Earnings	<b>\$2,918</b>	\$1,661	\$1,337
Revenues During FY 23:	<b>\$8,545,881</b>	\$27,833,660	\$19,017,689
Expenditures During FY 23:	<b>\$9,413,832</b>	\$24,431,806	\$15,980,912
Per Capita Revenues:	<b>\$308</b>	\$534	\$406
Per Capita Expenses:	<b>\$339</b>	\$463	\$368
Operating Income (loss):	<b>(\$867,951)</b>	\$3,401,854	\$2,362,233
Ratio of Retained Earnings to Expenses:	<b>850.10%</b>	432.45%	411.24%
Ending Retained Earnings for FY 23:	<b>\$80,027,302</b>	\$88,626,567	\$65,322,713
Per Capita Ending Retained Earnings:	<b>\$2,885</b>	\$1,747	\$1,442

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Less Than 1,000**

#### Local Government Profile

<b>Unit Name:</b>	Hurst City		
<b>Unit Code:</b>	100/055/30	<b>County:</b>	Williamson
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$797,931		
<b>Equalized Assessed Valuation:</b>	\$4,630,081		
<b>Population:</b>	792		
<b>Employees:</b>			
<b>Full Time:</b>	4		
<b>Part Time:</b>	12		
<b>Salaries Paid:</b>	\$152,595		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$360,607	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$455	\$12,461	\$971
Revenues During FY 23:	\$416,040	\$513,571	\$224,624
Expenditures During FY 23:	\$465,256	\$418,948	\$163,794
Per Capita Revenues:	\$525	\$23,831	\$595
Per Capita Expenditures:	\$587	\$20,787	\$472
Revenues over/under Expenditures:	(\$49,216)	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	73.30%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$341,018	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$431	\$15,511	\$1,116

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$14,175	\$0
Total Unreserved Funds:	\$0	\$47,388	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$177,762	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$163,256	\$159,352	\$212,330

# 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>\$1,141,806</b>	\$461,994	\$32,000
Per Capita Debt:	<b>\$1,442</b>	\$8,336	\$73
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$1,293,708</b>	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	<b>\$1,633</b>	\$12,337	\$1,328
Revenues During FY 23:	<b>\$526,130</b>	\$362,679	\$130,462
Expenditures During FY 23:	<b>\$413,368</b>	\$335,468	\$134,205
Per Capita Revenues:	<b>\$664</b>	\$10,028	\$341
Per Capita Expenses:	<b>\$522</b>	\$8,684	\$358
Operating Income (loss):	<b>\$112,762</b>	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	<b>333.08%</b>	420.53%	326.14%
Ending Retained Earnings for FY 23:	<b>\$1,376,843</b>	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	<b>\$1,738</b>	\$13,693	\$1,373

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Less Than 1,000**

#### Local Government Profile

<b>Unit Name:</b>	Hutsonville Village		
<b>Unit Code:</b>	017/015/32	<b>County:</b>	Crawford
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$204,900		
<b>Equalized Assessed Valuation:</b>	\$3,457,072		
<b>Population:</b>	478		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	15		
<b>Salaries Paid:</b>	\$130,852		

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>\$1,141,414</b>	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	<b>\$2,388</b>	\$12,461	\$971
Revenues During FY 23:	<b>\$423,813</b>	\$513,571	\$224,624
Expenditures During FY 23:	<b>\$214,718</b>	\$418,948	\$163,794
Per Capita Revenues:	<b>\$887</b>	\$23,831	\$595
Per Capita Expenditures:	<b>\$449</b>	\$20,787	\$472
Revenues over/under Expenditures:	<b>\$209,095</b>	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	<b>628.97%</b>	353.94%	249.85%
Ending Fund Balance for FY 23:	<b>\$1,350,507</b>	\$763,867	\$379,510
Per Capita Ending Fund Balance:	<b>\$2,825</b>	\$15,511	\$1,116

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$14,175	\$0
Total Unreserved Funds:	<b>\$0</b>	\$47,388	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$252,530</b>	\$283,356	\$81,395
Total Unrestricted Net Assets:	<b>\$1,097,977</b>	\$159,352	\$212,330

# 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>	\$461,994	\$32,000
Per Capita Debt:	<b>\$0</b>	\$8,336	\$73
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$722,707</b>	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	<b>\$1,512</b>	\$12,337	\$1,328
Revenues During FY 23:	<b>\$174,671</b>	\$362,679	\$130,462
Expenditures During FY 23:	<b>\$208,358</b>	\$335,468	\$134,205
Per Capita Revenues:	<b>\$365</b>	\$10,028	\$341
Per Capita Expenses:	<b>\$436</b>	\$8,684	\$358
Operating Income (loss):	<b>(\$33,687)</b>	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	<b>330.69%</b>	420.53%	326.14%
Ending Retained Earnings for FY 23:	<b>\$689,021</b>	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	<b>\$1,441</b>	\$13,693	\$1,373

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Less Than 1,000**

#### Local Government Profile

<b>Unit Name:</b>	Illiopolis Village		
<b>Unit Code:</b>	083/055/32	<b>County:</b>	Sangamon
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Combination		
<b>Appropriation or Budget:</b>	\$1,383,813		
<b>Equalized Assessed Valuation:</b>	\$9,955,845		
<b>Population:</b>	831		
<b>Employees:</b>			
<b>Full Time:</b>	5		
<b>Part Time:</b>	6		
<b>Salaries Paid:</b>	\$111,258		

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>\$659,445</b>	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	<b>\$794</b>	\$12,461	\$971
Revenues During FY 23:	<b>\$765,876</b>	\$513,571	\$224,624
Expenditures During FY 23:	<b>\$553,534</b>	\$418,948	\$163,794
Per Capita Revenues:	<b>\$922</b>	\$23,831	\$595
Per Capita Expenditures:	<b>\$666</b>	\$20,787	\$472
Revenues over/under Expenditures:	<b>\$212,342</b>	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	<b>155.49%</b>	353.94%	249.85%
Ending Fund Balance for FY 23:	<b>\$860,700</b>	\$763,867	\$379,510
Per Capita Ending Fund Balance:	<b>\$1,036</b>	\$15,511	\$1,116

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$14,175	\$0
Total Unreserved Funds:	<b>\$0</b>	\$47,388	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$253,617</b>	\$283,356	\$81,395
Total Unrestricted Net Assets:	<b>\$607,083</b>	\$159,352	\$212,330

# 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>	\$461,994	\$32,000
Per Capita Debt:	<b>\$0</b>	\$8,336	\$73
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$2,004,890</b>	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	<b>\$2,413</b>	\$12,337	\$1,328
Revenues During FY 23:	<b>\$762,451</b>	\$362,679	\$130,462
Expenditures During FY 23:	<b>\$445,680</b>	\$335,468	\$134,205
Per Capita Revenues:	<b>\$918</b>	\$10,028	\$341
Per Capita Expenses:	<b>\$536</b>	\$8,684	\$358
Operating Income (loss):	<b>\$316,771</b>	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	<b>523.41%</b>	420.53%	326.14%
Ending Retained Earnings for FY 23:	<b>\$2,332,748</b>	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	<b>\$2,807</b>	\$13,693	\$1,373

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1000 and 25,000**

#### Local Government Profile

<b>Unit Name:</b>	Ina Village
<b>Unit Code:</b>	041/030/32
<b>County:</b>	Jefferson
<b>Fiscal Year End:</b>	4/30/2023
<b>Accounting Method:</b>	Cash With Assets
<b>Appropriation or Budget:</b>	\$880,207
<b>Equalized Assessed Valuation:</b>	\$6,488,185
<b>Population:</b>	1,641
<b>Employees:</b>	
<b>Full Time:</b>	2
<b>Part Time:</b>	7
<b>Salaries Paid:</b>	\$204,643

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,559,057	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$950	\$1,275	\$946
Revenues During FY 23:	\$1,001,355	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$791,163	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$610	\$1,271	\$1,015
Per Capita Expenditures:	\$482	\$1,070	\$859
Revenues over/under Expenditures:	\$210,192	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	223.63%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$1,769,249	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$1,078	\$1,452	\$1,079

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$39,036	\$0
Total Unreserved Funds:	\$0	\$45,153	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$472,021	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	\$1,297,228	(\$3,040,879)	\$907,008

# 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>	\$14,536,814	\$2,939,830
Per Capita Debt:	<b>\$0</b>	\$1,852	\$913
General Obligation Debt over EAV:	<b>0.00%</b>	1.72%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$1,004,253</b>	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	<b>\$612</b>	\$2,109	\$1,705
Revenues During FY 23:	<b>\$51,907</b>	\$4,017,717	\$1,655,930
Expenditures During FY 23:	<b>\$89,043</b>	\$3,520,157	\$1,505,208
Per Capita Revenues:	<b>\$32</b>	\$677	\$474
Per Capita Expenses:	<b>\$54</b>	\$611	\$435
Operating Income (loss):	<b>(\$37,136)</b>	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	<b>1,086.12%</b>	413.07%	350.42%
Ending Retained Earnings for FY 23:	<b>\$967,117</b>	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	<b>\$589</b>	\$2,172	\$1,778

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Less Than 1,000**

#### Local Government Profile

<b>Unit Name:</b>	Indian Creek Village		
<b>Unit Code:</b>	049/065/32	<b>County:</b>	Lake
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$94,429		
<b>Equalized Assessed Valuation:</b>	\$25,117,187		
<b>Population:</b>	536		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	2		
<b>Salaries Paid:</b>	\$12,000		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,461,715	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$2,727	\$12,461	\$971
Revenues During FY 23:	\$224,624	\$513,571	\$224,624
Expenditures During FY 23:	\$94,428	\$418,948	\$163,794
Per Capita Revenues:	\$419	\$23,831	\$595
Per Capita Expenditures:	\$176	\$20,787	\$472
Revenues over/under Expenditures:	\$130,196	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	1,685.85%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$1,591,911	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$2,970	\$15,511	\$1,116

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$14,175	\$0
Total Unreserved Funds:	\$1,591,911	\$47,388	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$0	\$159,352	\$212,330

# 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>	\$461,994	\$32,000
Per Capita Debt:	<b>\$0</b>	\$8,336	\$73
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$0</b>	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$12,337	\$1,328
Revenues During FY 23:	<b>\$0</b>	\$362,679	\$130,462
Expenditures During FY 23:	<b>\$0</b>	\$335,468	\$134,205
Per Capita Revenues:	<b>\$0</b>	\$10,028	\$341
Per Capita Expenses:	<b>\$0</b>	\$8,684	\$358
Operating Income (loss):	<b>\$0</b>	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	420.53%	326.14%
Ending Retained Earnings for FY 23:	<b>\$0</b>	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$13,693	\$1,373

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1000 and 25,000**

#### Local Government Profile

<b>Unit Name:</b>	Indian Head Park Village		
<b>Unit Code:</b>	016/275/32	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$5,840,178		
<b>Equalized Assessed Valuation:</b>	\$153,130,566		
<b>Population:</b>	4,065		
<b>Employees:</b>			
<b>Full Time:</b>	19		
<b>Part Time:</b>	10		
<b>Salaries Paid:</b>	\$1,850,178		

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>\$2,027,930</b>	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	<b>\$499</b>	\$1,275	\$946
Revenues During FY 23:	<b>\$3,628,520</b>	\$8,592,750	\$4,029,354
Expenditures During FY 23:	<b>\$3,074,688</b>	\$7,387,630	\$3,480,394
Per Capita Revenues:	<b>\$893</b>	\$1,271	\$1,015
Per Capita Expenditures:	<b>\$756</b>	\$1,070	\$859
Revenues over/under Expenditures:	<b>\$553,832</b>	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	<b>83.97%</b>	148.27%	123.08%
Ending Fund Balance for FY 23:	<b>\$2,581,762</b>	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	<b>\$635</b>	\$1,452	\$1,079

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$39,036	\$0
Total Unreserved Funds:	<b>\$0</b>	\$45,153	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,040,656</b>	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	<b>\$356,736</b>	(\$3,040,879)	\$907,008

# 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>\$1,533,066</b>	\$14,536,814	\$2,939,830
Per Capita Debt:	<b>\$377</b>	\$1,852	\$913
General Obligation Debt over EAV:	<b>0.86%</b>	1.72%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$3,359,259</b>	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	<b>\$826</b>	\$2,109	\$1,705
Revenues During FY 23:	<b>\$1,674,264</b>	\$4,017,717	\$1,655,930
Expenditures During FY 23:	<b>\$1,587,443</b>	\$3,520,157	\$1,505,208
Per Capita Revenues:	<b>\$412</b>	\$677	\$474
Per Capita Expenses:	<b>\$391</b>	\$611	\$435
Operating Income (loss):	<b>\$86,821</b>	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	<b>212.48%</b>	413.07%	350.42%
Ending Retained Earnings for FY 23:	<b>\$3,373,066</b>	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	<b>\$830</b>	\$2,172	\$1,778

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Less Than 1,000**

#### Local Government Profile

<b>Unit Name:</b>	Indianola Village		
<b>Unit Code:</b>	092/060/32	<b>County:</b>	Vermilion
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$144,315		
<b>Equalized Assessed Valuation:</b>	\$1,524,411		
<b>Population:</b>	227		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	4		
<b>Salaries Paid:</b>	\$21,155		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$207,611	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$915	\$12,461	\$971
Revenues During FY 23:	\$98,378	\$513,571	\$224,624
Expenditures During FY 23:	\$74,176	\$418,948	\$163,794
Per Capita Revenues:	\$433	\$23,831	\$595
Per Capita Expenditures:	\$327	\$20,787	\$472
Revenues over/under Expenditures:	\$24,202	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	312.52%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$231,813	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$1,021	\$15,511	\$1,116

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$14,175	\$0
Total Unreserved Funds:	\$0	\$47,388	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$67,240	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$164,573	\$159,352	\$212,330

# 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>	\$461,994	\$32,000
Per Capita Debt:	<b>\$0</b>	\$8,336	\$73
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$0</b>	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$12,337	\$1,328
Revenues During FY 23:	<b>\$0</b>	\$362,679	\$130,462
Expenditures During FY 23:	<b>\$0</b>	\$335,468	\$134,205
Per Capita Revenues:	<b>\$0</b>	\$10,028	\$341
Per Capita Expenses:	<b>\$0</b>	\$8,684	\$358
Operating Income (loss):	<b>\$0</b>	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	420.53%	326.14%
Ending Retained Earnings for FY 23:	<b>\$0</b>	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$13,693	\$1,373

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Less Than 1,000**

#### Local Government Profile

<b>Unit Name:</b>	Industry Village		
<b>Unit Code:</b>	062/035/32	<b>County:</b>	McDonough
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$202,654		
<b>Equalized Assessed Valuation:</b>	\$2,815,282		
<b>Population:</b>	393		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	12		
<b>Salaries Paid:</b>	\$69,015		

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>\$391,081</b>	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	<b>\$995</b>	\$12,461	\$971
Revenues During FY 23:	<b>\$253,273</b>	\$513,571	\$224,624
Expenditures During FY 23:	<b>\$263,656</b>	\$418,948	\$163,794
Per Capita Revenues:	<b>\$644</b>	\$23,831	\$595
Per Capita Expenditures:	<b>\$671</b>	\$20,787	\$472
Revenues over/under Expenditures:	<b>(\$10,383)</b>	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	<b>147.73%</b>	353.94%	249.85%
Ending Fund Balance for FY 23:	<b>\$389,508</b>	\$763,867	\$379,510
Per Capita Ending Fund Balance:	<b>\$991</b>	\$15,511	\$1,116

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$14,175	\$0
Total Unreserved Funds:	<b>\$0</b>	\$47,388	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$239,837</b>	\$283,356	\$81,395
Total Unrestricted Net Assets:	<b>\$149,671</b>	\$159,352	\$212,330

# 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>\$1,244,237</b>	\$461,994	\$32,000
Per Capita Debt:	<b>\$3,166</b>	\$8,336	\$73
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$1,604,980</b>	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	<b>\$4,084</b>	\$12,337	\$1,328
Revenues During FY 23:	<b>\$168,399</b>	\$362,679	\$130,462
Expenditures During FY 23:	<b>\$167,092</b>	\$335,468	\$134,205
Per Capita Revenues:	<b>\$428</b>	\$10,028	\$341
Per Capita Expenses:	<b>\$425</b>	\$8,684	\$358
Operating Income (loss):	<b>\$1,307</b>	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	<b>956.05%</b>	420.53%	326.14%
Ending Retained Earnings for FY 23:	<b>\$1,597,477</b>	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	<b>\$4,065</b>	\$13,693	\$1,373

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1000 and 25,000**

#### Local Government Profile

<b>Unit Name:</b>	Inverness Village		
<b>Unit Code:</b>	016/280/32	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$6,253,650		
<b>Equalized Assessed Valuation:</b>	\$443,102,771		
<b>Population:</b>	7,684		
<b>Employees:</b>			
<b>Full Time:</b>	19		
<b>Part Time:</b>	7		
<b>Salaries Paid:</b>	\$1,372,556		

#### Blended Component Units

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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$10,869,350</b>	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	<b>\$1,415</b>	\$1,275	\$946
Revenues During FY 23:	<b>\$5,450,607</b>	\$8,592,750	\$4,029,354
Expenditures During FY 23:	<b>\$5,203,312</b>	\$7,387,630	\$3,480,394
Per Capita Revenues:	<b>\$709</b>	\$1,271	\$1,015
Per Capita Expenditures:	<b>\$677</b>	\$1,070	\$859
Revenues over/under Expenditures:	<b>\$247,295</b>	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	<b>213.65%</b>	148.27%	123.08%
Ending Fund Balance for FY 23:	<b>\$11,116,645</b>	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	<b>\$1,447</b>	\$1,452	\$1,079

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$39,036	\$0
Total Unreserved Funds:	<b>\$0</b>	\$45,153	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,769,538</b>	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	<b>\$10,905,752</b>	(\$3,040,879)	\$907,008

# 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>\$800,000</b>	\$14,536,814	\$2,939,830
Per Capita Debt:	<b>\$104</b>	\$1,852	\$913
General Obligation Debt over EAV:	<b>0.18%</b>	1.72%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$0</b>	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$2,109	\$1,705
Revenues During FY 23:	<b>\$0</b>	\$4,017,717	\$1,655,930
Expenditures During FY 23:	<b>\$0</b>	\$3,520,157	\$1,505,208
Per Capita Revenues:	<b>\$0</b>	\$677	\$474
Per Capita Expenses:	<b>\$0</b>	\$611	\$435
Operating Income (loss):	<b>\$0</b>	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	413.07%	350.42%
Ending Retained Earnings for FY 23:	<b>\$0</b>	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$2,172	\$1,778

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Less Than 1,000**

#### Local Government Profile

<b>Unit Name:</b>	Iola Village		
<b>Unit Code:</b>	013/020/32	<b>County:</b>	Clay
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$148,346		
<b>Equalized Assessed Valuation:</b>	\$897,683		
<b>Population:</b>	100		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	12		
<b>Salaries Paid:</b>	\$17,268		

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>\$30,199</b>	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	<b>\$302</b>	\$12,461	\$971
Revenues During FY 23:	<b>\$46,168</b>	\$513,571	\$224,624
Expenditures During FY 23:	<b>\$50,226</b>	\$418,948	\$163,794
Per Capita Revenues:	<b>\$462</b>	\$23,831	\$595
Per Capita Expenditures:	<b>\$502</b>	\$20,787	\$472
Revenues over/under Expenditures:	<b>(\$4,058)</b>	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	<b>53.36%</b>	353.94%	249.85%
Ending Fund Balance for FY 23:	<b>\$26,800</b>	\$763,867	\$379,510
Per Capita Ending Fund Balance:	<b>\$268</b>	\$15,511	\$1,116

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$14,175	\$0
Total Unreserved Funds:	<b>\$0</b>	\$47,388	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$5,501</b>	\$283,356	\$81,395
Total Unrestricted Net Assets:	<b>\$21,299</b>	\$159,352	\$212,330

# 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>\$232,000</b>	\$461,994	\$32,000
Per Capita Debt:	<b>\$2,320</b>	\$8,336	\$73
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$936,291</b>	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	<b>\$9,363</b>	\$12,337	\$1,328
Revenues During FY 23:	<b>\$67,474</b>	\$362,679	\$130,462
Expenditures During FY 23:	<b>\$97,394</b>	\$335,468	\$134,205
Per Capita Revenues:	<b>\$675</b>	\$10,028	\$341
Per Capita Expenses:	<b>\$974</b>	\$8,684	\$358
Operating Income (loss):	<b>(\$29,920)</b>	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	<b>929.95%</b>	420.53%	326.14%
Ending Retained Earnings for FY 23:	<b>\$905,712</b>	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	<b>\$9,057</b>	\$13,693	\$1,373

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Less Than 1,000**

#### Local Government Profile

<b>Unit Name:</b>	Ipava Village		
<b>Unit Code:</b>	029/060/32	<b>County:</b>	Fulton
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$415,250		
<b>Equalized Assessed Valuation:</b>	\$3,525,688		
<b>Population:</b>	447		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	6		
<b>Salaries Paid:</b>	\$77,057		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$244,938	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$548	\$12,461	\$971
Revenues During FY 23:	\$283,042	\$513,571	\$224,624
Expenditures During FY 23:	\$241,698	\$418,948	\$163,794
Per Capita Revenues:	\$633	\$23,831	\$595
Per Capita Expenditures:	\$541	\$20,787	\$472
Revenues over/under Expenditures:	\$41,344	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	113.48%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$274,270	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$614	\$15,511	\$1,116

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$14,175	\$0
Total Unreserved Funds:	\$0	\$47,388	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$114,805	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$159,465	\$159,352	\$212,330

# 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>\$83,679</b>	\$461,994	\$32,000
Per Capita Debt:	<b>\$187</b>	\$8,336	\$73
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$563,585</b>	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	<b>\$1,261</b>	\$12,337	\$1,328
Revenues During FY 23:	<b>\$177,088</b>	\$362,679	\$130,462
Expenditures During FY 23:	<b>\$162,780</b>	\$335,468	\$134,205
Per Capita Revenues:	<b>\$396</b>	\$10,028	\$341
Per Capita Expenses:	<b>\$364</b>	\$8,684	\$358
Operating Income (loss):	<b>\$14,308</b>	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	<b>361.16%</b>	420.53%	326.14%
Ending Retained Earnings for FY 23:	<b>\$587,893</b>	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	<b>\$1,315</b>	\$13,693	\$1,373

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Less Than 1,000**

#### Local Government Profile

<b>Unit Name:</b>	Iroquois Village		
<b>Unit Code:</b>	038/060/32	<b>County:</b>	Iroquois
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$64,400		
<b>Equalized Assessed Valuation:</b>	\$1,884,570		
<b>Population:</b>	160		
<b>Employees:</b>			
<b>Full Time:</b>	9		
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$9,696		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$134,550	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$841	\$12,461	\$971
Revenues During FY 23:	\$80,178	\$513,571	\$224,624
Expenditures During FY 23:	\$56,967	\$418,948	\$163,794
Per Capita Revenues:	\$501	\$23,831	\$595
Per Capita Expenditures:	\$356	\$20,787	\$472
Revenues over/under Expenditures:	\$23,211	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	276.93%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$157,761	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$986	\$15,511	\$1,116

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$14,175	\$0
Total Unreserved Funds:	\$135,588	\$47,388	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$0	\$159,352	\$212,330

# 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>	\$461,994	\$32,000
Per Capita Debt:	<b>\$0</b>	\$8,336	\$73
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$0</b>	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$12,337	\$1,328
Revenues During FY 23:	<b>\$0</b>	\$362,679	\$130,462
Expenditures During FY 23:	<b>\$0</b>	\$335,468	\$134,205
Per Capita Revenues:	<b>\$0</b>	\$10,028	\$341
Per Capita Expenses:	<b>\$0</b>	\$8,684	\$358
Operating Income (loss):	<b>\$0</b>	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	420.53%	326.14%
Ending Retained Earnings for FY 23:	<b>\$0</b>	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$13,693	\$1,373

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Less Than 1,000**

#### Local Government Profile

<b>Unit Name:</b>	Irving Village		
<b>Unit Code:</b>	068/050/32	<b>County:</b>	Montgomery
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$289,000		
<b>Equalized Assessed Valuation:</b>	\$3,036,559		
<b>Population:</b>	373		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	5		
<b>Salaries Paid:</b>	\$59,692		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$351,315	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$942	\$12,461	\$971
Revenues During FY 23:	\$201,885	\$513,571	\$224,624
Expenditures During FY 23:	\$206,442	\$418,948	\$163,794
Per Capita Revenues:	\$541	\$23,831	\$595
Per Capita Expenditures:	\$553	\$20,787	\$472
Revenues over/under Expenditures:	(\$4,557)	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	167.97%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$346,758	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$930	\$15,511	\$1,116

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$14,175	\$0
Total Unreserved Funds:	\$0	\$47,388	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$81,933	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$264,825	\$159,352	\$212,330

# 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>\$28,307</b>	\$461,994	\$32,000
Per Capita Debt:	<b>\$76</b>	\$8,336	\$73
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$553,649</b>	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	<b>\$1,484</b>	\$12,337	\$1,328
Revenues During FY 23:	<b>\$118,837</b>	\$362,679	\$130,462
Expenditures During FY 23:	<b>\$139,671</b>	\$335,468	\$134,205
Per Capita Revenues:	<b>\$319</b>	\$10,028	\$341
Per Capita Expenses:	<b>\$374</b>	\$8,684	\$358
Operating Income (loss):	<b>(\$20,834)</b>	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	<b>381.48%</b>	420.53%	326.14%
Ending Retained Earnings for FY 23:	<b>\$532,815</b>	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	<b>\$1,428</b>	\$13,693	\$1,373

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Less Than 1,000**

#### Local Government Profile

<b>Unit Name:</b>	Irvington Village		
<b>Unit Code:</b>	095/030/32	<b>County:</b>	Washington
<b>Fiscal Year End:</b>	6/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$215,060		
<b>Equalized Assessed Valuation:</b>	\$5,992,949		
<b>Population:</b>	624		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	4		
<b>Salaries Paid:</b>	\$129,437		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$492,599	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$789	\$12,461	\$971
Revenues During FY 23:	\$331,524	\$513,571	\$224,624
Expenditures During FY 23:	\$270,326	\$418,948	\$163,794
Per Capita Revenues:	\$531	\$23,831	\$595
Per Capita Expenditures:	\$433	\$20,787	\$472
Revenues over/under Expenditures:	\$61,198	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	188.68%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$510,053	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$817	\$15,511	\$1,116

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$14,175	\$0
Total Unreserved Funds:	\$0	\$47,388	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$425,559	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$84,494	\$159,352	\$212,330

# 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>	\$461,994	\$32,000
Per Capita Debt:	<b>\$0</b>	\$8,336	\$73
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$1,512,206</b>	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	<b>\$2,423</b>	\$12,337	\$1,328
Revenues During FY 23:	<b>\$256,348</b>	\$362,679	\$130,462
Expenditures During FY 23:	<b>\$247,764</b>	\$335,468	\$134,205
Per Capita Revenues:	<b>\$411</b>	\$10,028	\$341
Per Capita Expenses:	<b>\$397</b>	\$8,684	\$358
Operating Income (loss):	<b>\$8,584</b>	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	<b>631.46%</b>	420.53%	326.14%
Ending Retained Earnings for FY 23:	<b>\$1,564,534</b>	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	<b>\$2,507</b>	\$13,693	\$1,373

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Less Than 1,000**

#### Local Government Profile

<b>Unit Name:</b>	Irwin Village		
<b>Unit Code:</b>	046/055/32	<b>County:</b>	Kankakee
<b>Fiscal Year End:</b>	6/30/2023		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$766,010		
<b>Equalized Assessed Valuation:</b>	\$1,615,980		
<b>Population:</b>	68		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,083,153	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$15,929	\$12,461	\$971
Revenues During FY 23:	\$41,997	\$513,571	\$224,624
Expenditures During FY 23:	\$371,877	\$418,948	\$163,794
Per Capita Revenues:	\$618	\$23,831	\$595
Per Capita Expenditures:	\$5,469	\$20,787	\$472
Revenues over/under Expenditures:	(\$329,880)	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	202.56%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$753,273	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$11,078	\$15,511	\$1,116

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$14,175	\$0
Total Unreserved Funds:	\$803,542	\$47,388	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$0	\$159,352	\$212,330

# 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>	\$461,994	\$32,000
Per Capita Debt:	<b>\$0</b>	\$8,336	\$73
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$0</b>	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$12,337	\$1,328
Revenues During FY 23:	<b>\$0</b>	\$362,679	\$130,462
Expenditures During FY 23:	<b>\$0</b>	\$335,468	\$134,205
Per Capita Revenues:	<b>\$0</b>	\$10,028	\$341
Per Capita Expenses:	<b>\$0</b>	\$8,684	\$358
Operating Income (loss):	<b>\$0</b>	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	420.53%	326.14%
Ending Retained Earnings for FY 23:	<b>\$0</b>	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$13,693	\$1,373

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1000 and 25,000**

#### Local Government Profile

<b>Unit Name:</b>	Island Lake Village
<b>Unit Code:</b>	049/070/32
<b>County:</b>	Lake
<b>Fiscal Year End:</b>	4/30/2023
<b>Accounting Method:</b>	Modified Accrual
<b>Appropriation or Budget:</b>	\$15,475,391
<b>Equalized Assessed Valuation:</b>	\$214,870,879
<b>Population:</b>	8,051
<b>Employees:</b>	
<b>Full Time:</b>	32
<b>Part Time:</b>	36
<b>Salaries Paid:</b>	\$2,895,775

Blended Component Units
Number Submitted = 1  Police Pension

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,048,183	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	\$130	\$1,275	\$946
Revenues During FY 23:	\$6,198,472	\$8,592,750	\$4,029,354
Expenditures During FY 23:	\$5,652,366	\$7,387,630	\$3,480,394
Per Capita Revenues:	\$770	\$1,271	\$1,015
Per Capita Expenditures:	\$702	\$1,070	\$859
Revenues over/under Expenditures:	\$546,106	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	28.77%	148.27%	123.08%
Ending Fund Balance for FY 23:	\$1,625,934	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	\$202	\$1,452	\$1,079

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$39,036	\$0
Total Unreserved Funds:	\$0	\$45,153	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$136,023	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	(\$6,647,254)	(\$3,040,879)	\$907,008

# 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>\$11,022</b>	\$14,536,814	\$2,939,830
Per Capita Debt:	<b>\$1</b>	\$1,852	\$913
General Obligation Debt over EAV:	<b>0.00%</b>	1.72%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$10,908,697</b>	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	<b>\$1,355</b>	\$2,109	\$1,705
Revenues During FY 23:	<b>\$2,216,493</b>	\$4,017,717	\$1,655,930
Expenditures During FY 23:	<b>\$1,443,102</b>	\$3,520,157	\$1,505,208
Per Capita Revenues:	<b>\$275</b>	\$677	\$474
Per Capita Expenses:	<b>\$179</b>	\$611	\$435
Operating Income (loss):	<b>\$773,391</b>	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	<b>821.20%</b>	413.07%	350.42%
Ending Retained Earnings for FY 23:	<b>\$11,850,778</b>	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	<b>\$1,472</b>	\$2,172	\$1,778

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1000 and 25,000**

#### Local Government Profile

<b>Unit Name:</b>	Itasca Village		
<b>Unit Code:</b>	022/065/32	<b>County:</b>	Dupage
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$53,012,393		
<b>Equalized Assessed Valuation:</b>	\$752,868,190		
<b>Population:</b>	9,543		
<b>Employees:</b>			
	<b>Full Time:</b>	55	
	<b>Part Time:</b>	15	
	<b>Salaries Paid:</b>	\$5,026,140	

Blended Component Units
Number Submitted = 1
Police Pension

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$11,565,234</b>	\$7,318,754	\$3,823,260
Per Capita Beginning Fund Balance:	<b>\$1,212</b>	\$1,275	\$946
Revenues During FY 23:	<b>\$17,707,059</b>	\$8,592,750	\$4,029,354
Expenditures During FY 23:	<b>\$13,811,630</b>	\$7,387,630	\$3,480,394
Per Capita Revenues:	<b>\$1,856</b>	\$1,271	\$1,015
Per Capita Expenditures:	<b>\$1,447</b>	\$1,070	\$859
Revenues over/under Expenditures:	<b>\$3,895,429</b>	\$1,205,119	\$515,982
Ratio of Fund Balance to Expenditures:	<b>111.94%</b>	148.27%	123.08%
Ending Fund Balance for FY 23:	<b>\$15,460,663</b>	\$8,185,113	\$4,463,923
Per Capita Ending Fund Balance:	<b>\$1,620</b>	\$1,452	\$1,079

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$39,036	\$0
Total Unreserved Funds:	<b>\$0</b>	\$45,153	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$7,769,971</b>	\$3,090,983	\$1,499,515
Total Unrestricted Net Assets:	<b>(\$18,253,672)</b>	(\$3,040,879)	\$907,008

# 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>\$82,432,183</b>	\$14,536,814	\$2,939,830
Per Capita Debt:	<b>\$8,638</b>	\$1,852	\$913
General Obligation Debt over EAV:	<b>4.45%</b>	1.72%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$17,924,690</b>	\$12,422,012	\$5,757,070
Per Capita Beginning Retained Earnings	<b>\$1,878</b>	\$2,109	\$1,705
Revenues During FY 23:	<b>\$10,882,092</b>	\$4,017,717	\$1,655,930
Expenditures During FY 23:	<b>\$9,463,654</b>	\$3,520,157	\$1,505,208
Per Capita Revenues:	<b>\$1,140</b>	\$677	\$474
Per Capita Expenses:	<b>\$992</b>	\$611	\$435
Operating Income (loss):	<b>\$1,418,438</b>	\$497,561	\$90,226
Ratio of Retained Earnings to Expenses:	<b>251.90%</b>	413.07%	350.42%
Ending Retained Earnings for FY 23:	<b>\$23,839,040</b>	\$12,926,161	\$5,835,469
Per Capita Ending Retained Earnings:	<b>\$2,498</b>	\$2,172	\$1,778

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Less Than 1,000**

#### Local Government Profile

<b>Unit Name:</b>	Iuka Village		
<b>Unit Code:</b>	058/025/32	<b>County:</b>	Marion
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$546,750		
<b>Equalized Assessed Valuation:</b>	\$2,882,965		
<b>Population:</b>	512		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	17		
<b>Salaries Paid:</b>	\$113,757		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$359,976	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	\$703	\$12,461	\$971
Revenues During FY 23:	\$223,052	\$513,571	\$224,624
Expenditures During FY 23:	\$153,371	\$418,948	\$163,794
Per Capita Revenues:	\$436	\$23,831	\$595
Per Capita Expenditures:	\$300	\$20,787	\$472
Revenues over/under Expenditures:	\$69,681	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	252.96%	353.94%	249.85%
Ending Fund Balance for FY 23:	\$387,966	\$763,867	\$379,510
Per Capita Ending Fund Balance:	\$758	\$15,511	\$1,116

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$14,175	\$0
Total Unreserved Funds:	\$0	\$47,388	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$38,923	\$283,356	\$81,395
Total Unrestricted Net Assets:	\$349,043	\$159,352	\$212,330

# 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>\$262,000</b>	\$461,994	\$32,000
Per Capita Debt:	<b>\$512</b>	\$8,336	\$73
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$970,773</b>	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	<b>\$1,896</b>	\$12,337	\$1,328
Revenues During FY 23:	<b>\$240,308</b>	\$362,679	\$130,462
Expenditures During FY 23:	<b>\$241,849</b>	\$335,468	\$134,205
Per Capita Revenues:	<b>\$469</b>	\$10,028	\$341
Per Capita Expenses:	<b>\$472</b>	\$8,684	\$358
Operating Income (loss):	<b>(\$1,541)</b>	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	<b>418.00%</b>	420.53%	326.14%
Ending Retained Earnings for FY 23:	<b>\$1,010,923</b>	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	<b>\$1,974</b>	\$13,693	\$1,373

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Less Than 1,000**

#### Local Government Profile

<b>Unit Name:</b>	Ivesdale Village		
<b>Unit Code:</b>	010/045/32	<b>County:</b>	Champaign
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,525,500		
<b>Equalized Assessed Valuation:</b>	\$5,212,838		
<b>Population:</b>	265		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	9		
<b>Salaries Paid:</b>	\$7,700		

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>\$500,464</b>	\$686,532	\$347,854
Per Capita Beginning Fund Balance:	<b>\$1,889</b>	\$12,461	\$971
Revenues During FY 23:	<b>\$162,636</b>	\$513,571	\$224,624
Expenditures During FY 23:	<b>\$125,223</b>	\$418,948	\$163,794
Per Capita Revenues:	<b>\$614</b>	\$23,831	\$595
Per Capita Expenditures:	<b>\$473</b>	\$20,787	\$472
Revenues over/under Expenditures:	<b>\$37,413</b>	\$94,624	\$41,080
Ratio of Fund Balance to Expenditures:	<b>429.54%</b>	353.94%	249.85%
Ending Fund Balance for FY 23:	<b>\$537,877</b>	\$763,867	\$379,510
Per Capita Ending Fund Balance:	<b>\$2,030</b>	\$15,511	\$1,116

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$14,175	\$0
Total Unreserved Funds:	<b>\$0</b>	\$47,388	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$89,830</b>	\$283,356	\$81,395
Total Unrestricted Net Assets:	<b>\$448,046</b>	\$159,352	\$212,330

# 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>\$857,443</b>	\$461,994	\$32,000
Per Capita Debt:	<b>\$3,236</b>	\$8,336	\$73
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$621,294</b>	\$1,051,673	\$521,393
Per Capita Beginning Retained Earnings	<b>\$2,345</b>	\$12,337	\$1,328
Revenues During FY 23:	<b>\$210,669</b>	\$362,679	\$130,462
Expenditures During FY 23:	<b>\$101,839</b>	\$335,468	\$134,205
Per Capita Revenues:	<b>\$795</b>	\$10,028	\$341
Per Capita Expenses:	<b>\$384</b>	\$8,684	\$358
Operating Income (loss):	<b>\$108,830</b>	\$27,212	\$0
Ratio of Retained Earnings to Expenses:	<b>716.94%</b>	420.53%	326.14%
Ending Retained Earnings for FY 23:	<b>\$730,124</b>	\$1,083,979	\$539,990
Per Capita Ending Retained Earnings:	<b>\$2,755</b>	\$13,693	\$1,373