

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

| | | | |
|--------------------------------------|------------------|----------------|----------|
| Unit Name: | Valier Village | | |
| Unit Code: | 028/060/32 | County: | Franklin |
| Fiscal Year End: | 4/30/2023 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$959,582 | | |
| Equalized Assessed Valuation: | \$3,943,417 | | |
| Population: | 554 | | |
| Employees: | | | |
| Full Time: | 3 | | |
| Part Time: | 6 | | |
| Salaries Paid: | \$147,588 | | |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|-------------------|-----------------|----------------|
| Beginning Fund Balance for FY 23: | \$690,472 | \$686,532 | \$347,854 |
| Per Capita Beginning Fund Balance: | \$1,246 | \$12,461 | \$971 |
| Revenues During FY 23: | \$580,802 | \$513,571 | \$224,624 |
| Expenditures During FY 23: | \$591,868 | \$418,948 | \$163,794 |
| Per Capita Revenues: | \$1,048 | \$23,831 | \$595 |
| Per Capita Expenditures: | \$1,068 | \$20,787 | \$472 |
| Revenues over/under Expenditures: | (\$11,066) | \$94,624 | \$41,080 |
| Ratio of Fund Balance to Expenditures: | 121.32% | 353.94% | 249.85% |
| Ending Fund Balance for FY 23: | \$718,060 | \$763,867 | \$379,510 |
| Per Capita Ending Fund Balance: | \$1,296 | \$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: | \$81,395 | \$283,356 | \$81,395 |
| Total Unrestricted Net Assets: | \$636,665 | \$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: | \$340,221 | \$461,994 | \$32,000 |
| Per Capita Debt: | \$614 | \$8,336 | \$73 |
| General Obligation Debt over EAV: | 0.00% | 0.23% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 23: | \$1,349,637 | \$1,051,673 | \$521,393 |
| Per Capita Beginning Retained Earnings | \$2,436 | \$12,337 | \$1,328 |
| Revenues During FY 23: | \$434,716 | \$362,679 | \$130,462 |
| Expenditures During FY 23: | \$353,080 | \$335,468 | \$134,205 |
| Per Capita Revenues: | \$785 | \$10,028 | \$341 |
| Per Capita Expenses: | \$637 | \$8,684 | \$358 |
| Operating Income (loss): | \$81,636 | \$27,212 | \$0 |
| Ratio of Retained Earnings to Expenses: | 403.66% | 420.53% | 326.14% |
| Ending Retained Earnings for FY 23: | \$1,425,236 | \$1,083,979 | \$539,990 |
| Per Capita Ending Retained Earnings: | \$2,573 | \$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

| | | | |
|--------------------------------------|---------------------|----------------|------|
| Unit Name: | Valley City Village | | |
| Unit Code: | 075/095/32 | County: | Pike |
| Fiscal Year End: | 4/30/2023 | | |
| Accounting Method: | Cash | | |
| Appropriation or Budget: | \$6,000 | | |
| Equalized Assessed Valuation: | \$299,509 | | |
| Population: | 12 | | |
| Employees: | | | |
| Full Time: | | | |
| Part Time: | 3 | | |
| Salaries Paid: | \$1,450 | | |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 23: | \$53,417 | \$686,532 | \$347,854 |
| Per Capita Beginning Fund Balance: | \$4,451 | \$12,461 | \$971 |
| Revenues During FY 23: | \$8,612 | \$513,571 | \$224,624 |
| Expenditures During FY 23: | \$2,980 | \$418,948 | \$163,794 |
| Per Capita Revenues: | \$718 | \$23,831 | \$595 |
| Per Capita Expenditures: | \$248 | \$20,787 | \$472 |
| Revenues over/under Expenditures: | \$5,632 | \$94,624 | \$41,080 |
| Ratio of Fund Balance to Expenditures: | 1,981.51% | 353.94% | 249.85% |
| Ending Fund Balance for FY 23: | \$59,049 | \$763,867 | \$379,510 |
| Per Capita Ending Fund Balance: | \$4,921 | \$15,511 | \$1,116 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$0 | \$14,175 | \$0 |
| Total Unreserved Funds: | \$53,417 | \$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: | \$0 | \$461,994 | \$32,000 |
| Per Capita Debt: | \$0 | \$8,336 | \$73 |
| General Obligation Debt over EAV: | 0.00% | 0.23% | 0.00% |

Enterprise Funds

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

| | |
|--------------------------------------|------------------|
| Unit Name: | Valmeyer Village |
| Unit Code: | 067/030/32 |
| County: | Monroe |
| Fiscal Year End: | 4/30/2023 |
| Accounting Method: | Cash With Assets |
| Appropriation or Budget: | \$1,872,475 |
| Equalized Assessed Valuation: | \$21,009,606 |
| Population: | 1,221 |
| Employees: | |
| Full Time: | 5 |
| Part Time: | 12 |
| Salaries Paid: | \$369,976 |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|-----------------|----------------|
| Beginning Fund Balance for FY 23: | \$1,125,908 | \$7,318,754 | \$3,823,260 |
| Per Capita Beginning Fund Balance: | \$922 | \$1,275 | \$946 |
| Revenues During FY 23: | \$1,280,662 | \$8,592,750 | \$4,029,354 |
| Expenditures During FY 23: | \$945,973 | \$7,387,630 | \$3,480,394 |
| Per Capita Revenues: | \$1,049 | \$1,271 | \$1,015 |
| Per Capita Expenditures: | \$775 | \$1,070 | \$859 |
| Revenues over/under Expenditures: | \$334,689 | \$1,205,119 | \$515,982 |
| Ratio of Fund Balance to Expenditures: | 162.65% | 148.27% | 123.08% |
| Ending Fund Balance for FY 23: | \$1,538,662 | \$8,185,113 | \$4,463,923 |
| Per Capita Ending Fund Balance: | \$1,260 | \$1,452 | \$1,079 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|--------------------|-----------------|----------------|
| Total Reserved Funds: | \$99,459 | \$39,036 | \$0 |
| Total Unreserved Funds: | \$1,439,203 | \$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: | \$211,040 | \$14,536,814 | \$2,939,830 |
| Per Capita Debt: | \$173 | \$1,852 | \$913 |
| General Obligation Debt over EAV: | 0.74% | 1.72% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 23: | \$1,707,084 | \$12,422,012 | \$5,757,070 |
| Per Capita Beginning Retained Earnings | \$1,398 | \$2,109 | \$1,705 |
| Revenues During FY 23: | \$401,203 | \$4,017,717 | \$1,655,930 |
| Expenditures During FY 23: | \$506,657 | \$3,520,157 | \$1,505,208 |
| Per Capita Revenues: | \$329 | \$677 | \$474 |
| Per Capita Expenses: | \$415 | \$611 | \$435 |
| Operating Income (loss): | (\$105,454) | \$497,561 | \$90,226 |
| Ratio of Retained Earnings to Expenses: | 316.12% | 413.07% | 350.42% |
| Ending Retained Earnings for FY 23: | \$1,601,630 | \$12,926,161 | \$5,835,469 |
| Per Capita Ending Retained Earnings: | \$1,312 | \$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

| | | | |
|--------------------------------------|-----------------------|----------------|---------|
| Unit Name: | Vandalia City | | |
| Unit Code: | 026/040/30 | County: | Fayette |
| Fiscal Year End: | 4/30/2023 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$14,018,781 | | |
| Equalized Assessed Valuation: | \$55,772,499 | | |
| Population: | 7,200 | | |
| Employees: | | | |
| | Full Time: | 42 | |
| | Part Time: | 16 | |
| | Salaries Paid: | \$2,788,385 | |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|---------------------|-----------------|----------------|
| Beginning Fund Balance for FY 23: | \$13,005,241 | \$7,318,754 | \$3,823,260 |
| Per Capita Beginning Fund Balance: | \$1,806 | \$1,275 | \$946 |
| Revenues During FY 23: | \$9,431,628 | \$8,592,750 | \$4,029,354 |
| Expenditures During FY 23: | \$8,102,400 | \$7,387,630 | \$3,480,394 |
| Per Capita Revenues: | \$1,310 | \$1,271 | \$1,015 |
| Per Capita Expenditures: | \$1,125 | \$1,070 | \$859 |
| Revenues over/under Expenditures: | \$1,329,228 | \$1,205,119 | \$515,982 |
| Ratio of Fund Balance to Expenditures: | 176.92% | 148.27% | 123.08% |
| Ending Fund Balance for FY 23: | \$14,334,469 | \$8,185,113 | \$4,463,923 |
| Per Capita Ending Fund Balance: | \$1,991 | \$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: | \$6,460,859 | \$3,090,983 | \$1,499,515 |
| Total Unrestricted Net Assets: | \$5,228,632 | (\$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: | \$1,348,350 | \$14,536,814 | \$2,939,830 |
| Per Capita Debt: | \$187 | \$1,852 | \$913 |
| General Obligation Debt over EAV: | 1.51% | 1.72% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|---------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 23: | \$10,562,902 | \$12,422,012 | \$5,757,070 |
| Per Capita Beginning Retained Earnings | \$1,467 | \$2,109 | \$1,705 |
| Revenues During FY 23: | \$2,510,428 | \$4,017,717 | \$1,655,930 |
| Expenditures During FY 23: | \$3,032,105 | \$3,520,157 | \$1,505,208 |
| Per Capita Revenues: | \$349 | \$677 | \$474 |
| Per Capita Expenses: | \$421 | \$611 | \$435 |
| Operating Income (loss): | (\$521,677) | \$497,561 | \$90,226 |
| Ratio of Retained Earnings to Expenses: | 382.55% | 413.07% | 350.42% |
| Ending Retained Earnings for FY 23: | \$11,599,202 | \$12,926,161 | \$5,835,469 |
| Per Capita Ending Retained Earnings: | \$1,611 | \$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

| | | | |
|--------------------------------------|----------------|----------------|------------|
| Unit Name: | Venedy Village | | |
| Unit Code: | 095/060/32 | County: | Washington |
| Fiscal Year End: | 3/31/2023 | | |
| Accounting Method: | Cash | | |
| Appropriation or Budget: | \$84,570 | | |
| Equalized Assessed Valuation: | \$1,704,130 | | |
| Population: | 177 | | |
| Employees: | | | |
| Full Time: | | | |
| Part Time: | 3 | | |
| Salaries Paid: | \$5,065 | | |

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 23: | \$78,847 | \$686,532 | \$347,854 |
| Per Capita Beginning Fund Balance: | \$445 | \$12,461 | \$971 |
| Revenues During FY 23: | \$70,297 | \$513,571 | \$224,624 |
| Expenditures During FY 23: | \$40,517 | \$418,948 | \$163,794 |
| Per Capita Revenues: | \$397 | \$23,831 | \$595 |
| Per Capita Expenditures: | \$229 | \$20,787 | \$472 |
| Revenues over/under Expenditures: | \$29,780 | \$94,624 | \$41,080 |
| Ratio of Fund Balance to Expenditures: | 268.10% | 353.94% | 249.85% |
| Ending Fund Balance for FY 23: | \$108,627 | \$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: | \$108,627 | \$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: | \$0 | \$461,994 | \$32,000 |
| Per Capita Debt: | \$0 | \$8,336 | \$73 |
| General Obligation Debt over EAV: | 0.00% | 0.23% | 0.00% |

Enterprise Funds

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

| | | | |
|--------------------------------------|------------------|----------------|---------|
| Unit Name: | Venice City | | |
| Unit Code: | 057/120/30 | County: | Madison |
| Fiscal Year End: | 4/30/2023 | | |
| Accounting Method: | Cash With Assets | | |
| Appropriation or Budget: | \$8,505,490 | | |
| Equalized Assessed Valuation: | \$11,766,093 | | |
| Population: | 1,498 | | |
| Employees: | | | |
| Full Time: | | 28 | |
| Part Time: | | 35 | |
| Salaries Paid: | | \$1,499,707 | |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|-----------------|----------------|
| Beginning Fund Balance for FY 23: | \$4,158,173 | \$7,318,754 | \$3,823,260 |
| Per Capita Beginning Fund Balance: | \$2,776 | \$1,275 | \$946 |
| Revenues During FY 23: | \$4,510,066 | \$8,592,750 | \$4,029,354 |
| Expenditures During FY 23: | \$3,792,766 | \$7,387,630 | \$3,480,394 |
| Per Capita Revenues: | \$3,011 | \$1,271 | \$1,015 |
| Per Capita Expenditures: | \$2,532 | \$1,070 | \$859 |
| Revenues over/under Expenditures: | \$717,300 | \$1,205,119 | \$515,982 |
| Ratio of Fund Balance to Expenditures: | 128.55% | 148.27% | 123.08% |
| Ending Fund Balance for FY 23: | \$4,875,473 | \$8,185,113 | \$4,463,923 |
| Per Capita Ending Fund Balance: | \$3,255 | \$1,452 | \$1,079 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------------|-----------------|----------------|
| Total Reserved Funds: | \$6,475,615 | \$39,036 | \$0 |
| Total Unreserved Funds: | (\$1,600,138) | \$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: | \$24,489 | \$14,536,814 | \$2,939,830 |
| Per Capita Debt: | \$16 | \$1,852 | \$913 |
| General Obligation Debt over EAV: | 0.00% | 1.72% | 0.00% |

Enterprise Funds

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

| | | | |
|--------------------------------------|-------------------|----------------|---------|
| Unit Name: | Vergennes Village | | |
| Unit Code: | 039/060/32 | County: | Jackson |
| Fiscal Year End: | 4/30/2023 | | |
| Accounting Method: | Cash With Assets | | |
| Appropriation or Budget: | \$100,350 | | |
| Equalized Assessed Valuation: | \$1,789,664 | | |
| Population: | 230 | | |
| Employees: | | | |
| Full Time: | 1 | | |
| Part Time: | 9 | | |
| Salaries Paid: | \$47,155 | | |

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 23: | \$75,061 | \$686,532 | \$347,854 |
| Per Capita Beginning Fund Balance: | \$326 | \$12,461 | \$971 |
| Revenues During FY 23: | \$133,395 | \$513,571 | \$224,624 |
| Expenditures During FY 23: | \$124,720 | \$418,948 | \$163,794 |
| Per Capita Revenues: | \$580 | \$23,831 | \$595 |
| Per Capita Expenditures: | \$542 | \$20,787 | \$472 |
| Revenues over/under Expenditures: | \$8,675 | \$94,624 | \$41,080 |
| Ratio of Fund Balance to Expenditures: | 111.05% | 353.94% | 249.85% |
| Ending Fund Balance for FY 23: | \$138,503 | \$763,867 | \$379,510 |
| Per Capita Ending Fund Balance: | \$602 | \$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: | \$60,673 | \$283,356 | \$81,395 |
| Total Unrestricted Net Assets: | \$77,830 | \$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: | \$0 | \$461,994 | \$32,000 |
| Per Capita Debt: | \$0 | \$8,336 | \$73 |
| General Obligation Debt over EAV: | 0.00% | 0.23% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 23: | \$1,757,339 | \$1,051,673 | \$521,393 |
| Per Capita Beginning Retained Earnings | \$7,641 | \$12,337 | \$1,328 |
| Revenues During FY 23: | \$171,409 | \$362,679 | \$130,462 |
| Expenditures During FY 23: | \$185,320 | \$335,468 | \$134,205 |
| Per Capita Revenues: | \$745 | \$10,028 | \$341 |
| Per Capita Expenses: | \$806 | \$8,684 | \$358 |
| Operating Income (loss): | (\$13,911) | \$27,212 | \$0 |
| Ratio of Retained Earnings to Expenses: | 800.23% | 420.53% | 326.14% |
| Ending Retained Earnings for FY 23: | \$1,482,986 | \$1,083,979 | \$539,990 |
| Per Capita Ending Retained Earnings: | \$6,448 | \$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

| | |
|--------------------------------------|-------------------|
| Unit Name: | Vermilion Village |
| Unit Code: | 023/045/32 |
| County: | Edgar |
| Fiscal Year End: | 4/30/2023 |
| Accounting Method: | Cash With Assets |
| Appropriation or Budget: | \$149,800 |
| Equalized Assessed Valuation: | \$1,773,730 |
| Population: | 195 |
| Employees: | |
| Full Time: | |
| Part Time: | 10 |
| Salaries Paid: | \$18,829 |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

| <u>General and Special Funds</u> | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|-----------------------|------------------------|-----------------------|
| Beginning Fund Balance for FY 23: | \$271,622 | \$686,532 | \$347,854 |
| Per Capita Beginning Fund Balance: | \$1,393 | \$12,461 | \$971 |
| Revenues During FY 23: | \$77,766 | \$513,571 | \$224,624 |
| Expenditures During FY 23: | \$56,700 | \$418,948 | \$163,794 |
| Per Capita Revenues: | \$399 | \$23,831 | \$595 |
| Per Capita Expenditures: | \$291 | \$20,787 | \$472 |
| Revenues over/under Expenditures: | \$21,066 | \$94,624 | \$41,080 |
| Ratio of Fund Balance to Expenditures: | 516.20% | 353.94% | 249.85% |
| Ending Fund Balance for FY 23: | \$292,688 | \$763,867 | \$379,510 |
| Per Capita Ending Fund Balance: | \$1,501 | \$15,511 | \$1,116 |
| <u>Equity</u> | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
| Total Reserved Funds: | \$0 | \$14,175 | \$0 |
| Total Unreserved Funds: | \$0 | \$47,388 | \$0 |
| <u>Net Assets</u> | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
| Total Restricted Net Assets: | \$31,873 | \$283,356 | \$81,395 |
| Total Unrestricted Net Assets: | \$260,815 | \$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: | \$0 | \$461,994 | \$32,000 |
| Per Capita Debt: | \$0 | \$8,336 | \$73 |
| General Obligation Debt over EAV: | 0.00% | 0.23% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|-------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 23: | (\$30,008) | \$1,051,673 | \$521,393 |
| Per Capita Beginning Retained Earnings | (\$154) | \$12,337 | \$1,328 |
| Revenues During FY 23: | \$51,796 | \$362,679 | \$130,462 |
| Expenditures During FY 23: | \$54,442 | \$335,468 | \$134,205 |
| Per Capita Revenues: | \$266 | \$10,028 | \$341 |
| Per Capita Expenses: | \$279 | \$8,684 | \$358 |
| Operating Income (loss): | (\$2,646) | \$27,212 | \$0 |
| Ratio of Retained Earnings to Expenses: | (59.98%) | 420.53% | 326.14% |
| Ending Retained Earnings for FY 23: | (\$32,654) | \$1,083,979 | \$539,990 |
| Per Capita Ending Retained Earnings: | (\$167) | \$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

| | | | |
|--------------------------------------|------------------|----------------|--------|
| Unit Name: | Vernon Village | | |
| Unit Code: | 058/065/32 | County: | Marion |
| Fiscal Year End: | 4/30/2023 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$63,300 | | |
| Equalized Assessed Valuation: | \$1,918,667 | | |
| Population: | 129 | | |
| Employees: | | | |
| Full Time: | | | |
| Part Time: | 9 | | |
| Salaries Paid: | \$15,750 | | |

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 23: | \$119,705 | \$686,532 | \$347,854 |
| Per Capita Beginning Fund Balance: | \$928 | \$12,461 | \$971 |
| Revenues During FY 23: | \$57,214 | \$513,571 | \$224,624 |
| Expenditures During FY 23: | \$45,226 | \$418,948 | \$163,794 |
| Per Capita Revenues: | \$444 | \$23,831 | \$595 |
| Per Capita Expenditures: | \$351 | \$20,787 | \$472 |
| Revenues over/under Expenditures: | \$11,988 | \$94,624 | \$41,080 |
| Ratio of Fund Balance to Expenditures: | 291.19% | 353.94% | 249.85% |
| Ending Fund Balance for FY 23: | \$131,693 | \$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: | \$43,100 | \$283,356 | \$81,395 |
| Total Unrestricted Net Assets: | \$88,593 | \$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: | \$0 | \$461,994 | \$32,000 |
| Per Capita Debt: | \$0 | \$8,336 | \$73 |
| General Obligation Debt over EAV: | 0.00% | 0.23% | 0.00% |

Enterprise Funds

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

| | | | |
|--------------------------------------|----------------------|----------------|------|
| Unit Name: | Vernon Hills Village | | |
| Unit Code: | 049/190/32 | County: | Lake |
| Fiscal Year End: | 4/30/2023 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$48,973,493 | | |
| Equalized Assessed Valuation: | \$1,315,513,783 | | |
| Population: | 26,723 | | |
| Employees: | | | |
| Full Time: | 105 | | |
| Part Time: | 26 | | |
| Salaries Paid: | \$11,663,210 | | |

| Blended Component Units |
|--|
| Number Submitted = 1 Vernon Hills Police Pension Fund |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|---------------------|-----------------|----------------|
| Beginning Fund Balance for FY 23: | \$44,714,967 | \$45,827,429 | \$34,700,999 |
| Per Capita Beginning Fund Balance: | \$1,673 | \$915 | \$919 |
| Revenues During FY 23: | \$50,818,535 | \$78,236,345 | \$60,818,797 |
| Expenditures During FY 23: | \$37,680,543 | \$67,704,125 | \$50,267,777 |
| Per Capita Revenues: | \$1,902 | \$1,512 | \$1,510 |
| Per Capita Expenditures: | \$1,410 | \$1,292 | \$1,272 |
| Revenues over/under Expenditures: | \$13,137,992 | \$10,532,220 | \$7,422,555 |
| Ratio of Fund Balance to Expenditures: | 153.54% | 85.37% | 77.35% |
| Ending Fund Balance for FY 23: | \$57,852,959 | \$51,747,668 | \$40,157,145 |
| Per Capita Ending Fund Balance: | \$2,165 | \$1,034 | \$1,023 |

Equity

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

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|---------------------|-----------------|----------------|
| Total Restricted Net Assets: | \$12,686,033 | \$18,647,653 | \$12,267,557 |
| Total Unrestricted Net Assets: | \$1,003,639 | (\$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: | \$27,576,436 | \$148,481,432 | \$87,529,265 |
| Per Capita Debt: | \$1,032 | \$2,751 | \$2,179 |
| General Obligation Debt over EAV: | 2.10% | 8.98% | 2.25% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|-------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 23: | \$317,031 | \$84,713,725 | \$62,510,846 |
| Per Capita Beginning Retained Earnings | \$12 | \$1,661 | \$1,337 |
| Revenues During FY 23: | \$445,516 | \$27,833,660 | \$19,017,689 |
| Expenditures During FY 23: | \$472,761 | \$24,431,806 | \$15,980,912 |
| Per Capita Revenues: | \$17 | \$534 | \$406 |
| Per Capita Expenses: | \$18 | \$463 | \$368 |
| Operating Income (loss): | (\$27,245) | \$3,401,854 | \$2,362,233 |
| Ratio of Retained Earnings to Expenses: | 61.30% | 432.45% | 411.24% |
| Ending Retained Earnings for FY 23: | \$289,786 | \$88,626,567 | \$65,322,713 |
| Per Capita Ending Retained Earnings: | \$11 | \$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

| | | | | | | | | | | | | |
|--------------------------------------|---|----------------|--------|-------------------|--|--|-------------------|---|--|-----------------------|----------|--|
| Unit Name: | Verona Village | | | | | | | | | | | |
| Unit Code: | 032/075/32 | County: | Grundy | | | | | | | | | |
| Fiscal Year End: | 4/30/2023 | | | | | | | | | | | |
| Accounting Method: | Cash With Assets | | | | | | | | | | | |
| Appropriation or Budget: | \$246,119 | | | | | | | | | | | |
| Equalized Assessed Valuation: | \$3,427,018 | | | | | | | | | | | |
| Population: | 209 | | | | | | | | | | | |
| Employees: | <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="2" style="border: 1px solid black; padding: 2px;"> </td> </tr> <tr> <td>Part Time:</td> <td colspan="2" style="border: 1px solid black; padding: 2px; text-align: center;">8</td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="2" style="border: 1px solid black; padding: 2px; text-align: center;">\$10,960</td> </tr> </table> | | | Full Time: | | | Part Time: | 8 | | Salaries Paid: | \$10,960 | |
| Full Time: | | | | | | | | | | | | |
| Part Time: | 8 | | | | | | | | | | | |
| Salaries Paid: | \$10,960 | | | | | | | | | | | |

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 23: | \$116,271 | \$686,532 | \$347,854 |
| Per Capita Beginning Fund Balance: | \$556 | \$12,461 | \$971 |
| Revenues During FY 23: | \$373,900 | \$513,571 | \$224,624 |
| Expenditures During FY 23: | \$364,754 | \$418,948 | \$163,794 |
| Per Capita Revenues: | \$1,789 | \$23,831 | \$595 |
| Per Capita Expenditures: | \$1,745 | \$20,787 | \$472 |
| Revenues over/under Expenditures: | \$9,146 | \$94,624 | \$41,080 |
| Ratio of Fund Balance to Expenditures: | 35.88% | 353.94% | 249.85% |
| Ending Fund Balance for FY 23: | \$130,871 | \$763,867 | \$379,510 |
| Per Capita Ending Fund Balance: | \$626 | \$15,511 | \$1,116 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$34,578 | \$14,175 | \$0 |
| Total Unreserved Funds: | \$96,293 | \$47,388 | \$0 |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$34,578 | \$283,356 | \$81,395 |
| Total Unrestricted Net Assets: | \$96,293 | \$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: | \$58,521 | \$461,994 | \$32,000 |
| Per Capita Debt: | \$280 | \$8,336 | \$73 |
| General Obligation Debt over EAV: | 0.00% | 0.23% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|-------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 23: | \$25,665 | \$1,051,673 | \$521,393 |
| Per Capita Beginning Retained Earnings | \$123 | \$12,337 | \$1,328 |
| Revenues During FY 23: | \$0 | \$362,679 | \$130,462 |
| Expenditures During FY 23: | \$48,595 | \$335,468 | \$134,205 |
| Per Capita Revenues: | \$0 | \$10,028 | \$341 |
| Per Capita Expenses: | \$233 | \$8,684 | \$358 |
| Operating Income (loss): | (\$48,595) | \$27,212 | \$0 |
| Ratio of Retained Earnings to Expenses: | (47.19%) | 420.53% | 326.14% |
| Ending Retained Earnings for FY 23: | (\$22,930) | \$1,083,979 | \$539,990 |
| Per Capita Ending Retained Earnings: | (\$110) | \$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

| | | | |
|--------------------------------------|--------------------|----------------|-------|
| Unit Name: | Versailles Village | | |
| Unit Code: | 005/025/32 | County: | Brown |
| Fiscal Year End: | 4/30/2023 | | |
| Accounting Method: | Cash With Assets | | |
| Appropriation or Budget: | \$688,500 | | |
| Equalized Assessed Valuation: | \$3,626,870 | | |
| Population: | 446 | | |
| Employees: | | | |
| Full Time: | 2 | | |
| Part Time: | 12 | | |
| Salaries Paid: | \$124,436 | | |

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 23: | \$553,207 | \$686,532 | \$347,854 |
| Per Capita Beginning Fund Balance: | \$1,240 | \$12,461 | \$971 |
| Revenues During FY 23: | \$293,640 | \$513,571 | \$224,624 |
| Expenditures During FY 23: | \$331,350 | \$418,948 | \$163,794 |
| Per Capita Revenues: | \$658 | \$23,831 | \$595 |
| Per Capita Expenditures: | \$743 | \$20,787 | \$472 |
| Revenues over/under Expenditures: | (\$37,710) | \$94,624 | \$41,080 |
| Ratio of Fund Balance to Expenditures: | 167.65% | 353.94% | 249.85% |
| Ending Fund Balance for FY 23: | \$555,497 | \$763,867 | \$379,510 |
| Per Capita Ending Fund Balance: | \$1,246 | \$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: | \$418,043 | \$283,356 | \$81,395 |
| Total Unrestricted Net Assets: | \$137,454 | \$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: | \$40,000 | \$461,994 | \$32,000 |
| Per Capita Debt: | \$90 | \$8,336 | \$73 |
| General Obligation Debt over EAV: | 0.00% | 0.23% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 23: | \$718,572 | \$1,051,673 | \$521,393 |
| Per Capita Beginning Retained Earnings | \$1,611 | \$12,337 | \$1,328 |
| Revenues During FY 23: | \$98,786 | \$362,679 | \$130,462 |
| Expenditures During FY 23: | \$104,979 | \$335,468 | \$134,205 |
| Per Capita Revenues: | \$221 | \$10,028 | \$341 |
| Per Capita Expenses: | \$235 | \$8,684 | \$358 |
| Operating Income (loss): | (\$6,193) | \$27,212 | \$0 |
| Ratio of Retained Earnings to Expenses: | 678.59% | 420.53% | 326.14% |
| Ending Retained Earnings for FY 23: | \$712,379 | \$1,083,979 | \$539,990 |
| Per Capita Ending Retained Earnings: | \$1,597 | \$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

| | | | |
|--------------------------------------|------------------|----------------|------|
| Unit Name: | Victoria Village | | |
| Unit Code: | 048/060/32 | County: | Knox |
| Fiscal Year End: | 4/30/2023 | | |
| Accounting Method: | Cash With Assets | | |
| Appropriation or Budget: | \$404,500 | | |
| Equalized Assessed Valuation: | \$2,120,570 | | |
| Population: | 268 | | |
| Employees: | | | |
| Full Time: | 1 | | |
| Part Time: | 8 | | |
| Salaries Paid: | \$44,721 | | |

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 23: | \$367,300 | \$686,532 | \$347,854 |
| Per Capita Beginning Fund Balance: | \$1,371 | \$12,461 | \$971 |
| Revenues During FY 23: | \$128,132 | \$513,571 | \$224,624 |
| Expenditures During FY 23: | \$89,534 | \$418,948 | \$163,794 |
| Per Capita Revenues: | \$478 | \$23,831 | \$595 |
| Per Capita Expenditures: | \$334 | \$20,787 | \$472 |
| Revenues over/under Expenditures: | \$38,598 | \$94,624 | \$41,080 |
| Ratio of Fund Balance to Expenditures: | 466.85% | 353.94% | 249.85% |
| Ending Fund Balance for FY 23: | \$417,986 | \$763,867 | \$379,510 |
| Per Capita Ending Fund Balance: | \$1,560 | \$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: | \$173,158 | \$283,356 | \$81,395 |
| Total Unrestricted Net Assets: | \$244,828 | \$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: | \$320,013 | \$461,994 | \$32,000 |
| Per Capita Debt: | \$1,194 | \$8,336 | \$73 |
| General Obligation Debt over EAV: | 0.00% | 0.23% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 23: | \$1,553,802 | \$1,051,673 | \$521,393 |
| Per Capita Beginning Retained Earnings | \$5,798 | \$12,337 | \$1,328 |
| Revenues During FY 23: | \$105,113 | \$362,679 | \$130,462 |
| Expenditures During FY 23: | \$135,882 | \$335,468 | \$134,205 |
| Per Capita Revenues: | \$392 | \$10,028 | \$341 |
| Per Capita Expenses: | \$507 | \$8,684 | \$358 |
| Operating Income (loss): | (\$30,769) | \$27,212 | \$0 |
| Ratio of Retained Earnings to Expenses: | 1,111.95% | 420.53% | 326.14% |
| Ending Retained Earnings for FY 23: | \$1,510,945 | \$1,083,979 | \$539,990 |
| Per Capita Ending Retained Earnings: | \$5,638 | \$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

| | | | |
|--------------------------------------|------------------|----------------|---------|
| Unit Name: | Vienna City | | |
| Unit Code: | 044/040/30 | County: | Johnson |
| Fiscal Year End: | 4/30/2023 | | |
| Accounting Method: | Cash With Assets | | |
| Appropriation or Budget: | \$3,140,000 | | |
| Equalized Assessed Valuation: | \$10,232,484 | | |
| Population: | 1,343 | | |
| Employees: | | | |
| Full Time: | 17 | | |
| Part Time: | 20 | | |
| Salaries Paid: | \$824,964 | | |

Blended Component Units

Number Submitted = 2
Vienna Fire Tax Fund
Vienna Library

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 23: | \$4,110,047 | \$7,318,754 | \$3,823,260 |
| Per Capita Beginning Fund Balance: | \$3,060 | \$1,275 | \$946 |
| Revenues During FY 23: | \$1,941,014 | \$8,592,750 | \$4,029,354 |
| Expenditures During FY 23: | \$1,285,982 | \$7,387,630 | \$3,480,394 |
| Per Capita Revenues: | \$1,445 | \$1,271 | \$1,015 |
| Per Capita Expenditures: | \$958 | \$1,070 | \$859 |
| Revenues over/under Expenditures: | \$655,032 | \$1,205,119 | \$515,982 |
| Ratio of Fund Balance to Expenditures: | 370.54% | 148.27% | 123.08% |
| Ending Fund Balance for FY 23: | \$4,765,079 | \$8,185,113 | \$4,463,923 |
| Per Capita Ending Fund Balance: | \$3,548 | \$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: | \$1,270,071 | \$3,090,983 | \$1,499,515 |
| Total Unrestricted Net Assets: | \$2,203,321 | (\$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: | \$1,276,900 | \$14,536,814 | \$2,939,830 |
| Per Capita Debt: | \$951 | \$1,852 | \$913 |
| General Obligation Debt over EAV: | 0.00% | 1.72% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 23: | \$3,882,362 | \$12,422,012 | \$5,757,070 |
| Per Capita Beginning Retained Earnings | \$2,891 | \$2,109 | \$1,705 |
| Revenues During FY 23: | \$1,330,654 | \$4,017,717 | \$1,655,930 |
| Expenditures During FY 23: | \$1,382,240 | \$3,520,157 | \$1,505,208 |
| Per Capita Revenues: | \$991 | \$677 | \$474 |
| Per Capita Expenses: | \$1,029 | \$611 | \$435 |
| Operating Income (loss): | (\$51,586) | \$497,561 | \$90,226 |
| Ratio of Retained Earnings to Expenses: | 284.36% | 413.07% | 350.42% |
| Ending Retained Earnings for FY 23: | \$3,930,496 | \$12,926,161 | \$5,835,469 |
| Per Capita Ending Retained Earnings: | \$2,927 | \$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

| | |
|--------------------------------------|------------------|
| Unit Name: | Villa Grove City |
| Unit Code: | 021/045/30 |
| County: | Douglas |
| Fiscal Year End: | 4/30/2023 |
| Accounting Method: | Modified Accrual |
| Appropriation or Budget: | \$2,441,935 |
| Equalized Assessed Valuation: | \$26,526,407 |
| Population: | 2,472 |
| Employees: | |
| Full Time: | 12 |
| Part Time: | 50 |
| Salaries Paid: | \$860,280 |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 23: | \$1,554,539 | \$7,318,754 | \$3,823,260 |
| Per Capita Beginning Fund Balance: | \$629 | \$1,275 | \$946 |
| Revenues During FY 23: | \$2,264,289 | \$8,592,750 | \$4,029,354 |
| Expenditures During FY 23: | \$8,298,384 | \$7,387,630 | \$3,480,394 |
| Per Capita Revenues: | \$916 | \$1,271 | \$1,015 |
| Per Capita Expenditures: | \$3,357 | \$1,070 | \$859 |
| Revenues over/under Expenditures: | (\$6,034,095) | \$1,205,119 | \$515,982 |
| Ratio of Fund Balance to Expenditures: | 77.21% | 148.27% | 123.08% |
| Ending Fund Balance for FY 23: | \$6,406,785 | \$8,185,113 | \$4,463,923 |
| Per Capita Ending Fund Balance: | \$2,592 | \$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: | \$501,477 | \$3,090,983 | \$1,499,515 |
| Total Unrestricted Net Assets: | \$6,519,017 | (\$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: | \$3,240,000 | \$14,536,814 | \$2,939,830 |
| Per Capita Debt: | \$1,311 | \$1,852 | \$913 |
| General Obligation Debt over EAV: | 0.00% | 1.72% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 23: | \$5,161,022 | \$12,422,012 | \$5,757,070 |
| Per Capita Beginning Retained Earnings | \$2,088 | \$2,109 | \$1,705 |
| Revenues During FY 23: | \$3,331,606 | \$4,017,717 | \$1,655,930 |
| Expenditures During FY 23: | \$521,134 | \$3,520,157 | \$1,505,208 |
| Per Capita Revenues: | \$1,348 | \$677 | \$474 |
| Per Capita Expenses: | \$211 | \$611 | \$435 |
| Operating Income (loss): | \$2,810,472 | \$497,561 | \$90,226 |
| Ratio of Retained Earnings to Expenses: | 0.00% | 413.07% | 350.42% |
| Ending Retained Earnings for FY 23: | \$0 | \$12,926,161 | \$5,835,469 |
| Per Capita Ending Retained Earnings: | \$0 | \$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

| | | | |
|--------------------------------------|------------------|----------------|--------|
| Unit Name: | Viola Village | | |
| Unit Code: | 066/050/32 | County: | Mercer |
| Fiscal Year End: | 4/30/2023 | | |
| Accounting Method: | Cash With Assets | | |
| Appropriation or Budget: | \$1,426,308 | | |
| Equalized Assessed Valuation: | \$12,850,376 | | |
| Population: | 955 | | |
| Employees: | | | |
| Full Time: | 2 | | |
| Part Time: | 18 | | |
| Salaries Paid: | \$154,190 | | |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|-----------------|----------------|
| Beginning Fund Balance for FY 23: | \$976,888 | \$686,532 | \$347,854 |
| Per Capita Beginning Fund Balance: | \$1,023 | \$12,461 | \$971 |
| Revenues During FY 23: | \$647,070 | \$513,571 | \$224,624 |
| Expenditures During FY 23: | \$523,703 | \$418,948 | \$163,794 |
| Per Capita Revenues: | \$678 | \$23,831 | \$595 |
| Per Capita Expenditures: | \$548 | \$20,787 | \$472 |
| Revenues over/under Expenditures: | \$123,367 | \$94,624 | \$41,080 |
| Ratio of Fund Balance to Expenditures: | 151.63% | 353.94% | 249.85% |
| Ending Fund Balance for FY 23: | \$794,084 | \$763,867 | \$379,510 |
| Per Capita Ending Fund Balance: | \$832 | \$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: | \$136,202 | \$283,356 | \$81,395 |
| Total Unrestricted Net Assets: | \$657,882 | \$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: | \$813,319 | \$461,994 | \$32,000 |
| Per Capita Debt: | \$852 | \$8,336 | \$73 |
| General Obligation Debt over EAV: | 0.00% | 0.23% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 23: | \$2,787,806 | \$1,051,673 | \$521,393 |
| Per Capita Beginning Retained Earnings | \$2,919 | \$12,337 | \$1,328 |
| Revenues During FY 23: | \$278,892 | \$362,679 | \$130,462 |
| Expenditures During FY 23: | \$302,684 | \$335,468 | \$134,205 |
| Per Capita Revenues: | \$292 | \$10,028 | \$341 |
| Per Capita Expenses: | \$317 | \$8,684 | \$358 |
| Operating Income (loss): | (\$23,792) | \$27,212 | \$0 |
| Ratio of Retained Earnings to Expenses: | 1,014.32% | 420.53% | 326.14% |
| Ending Retained Earnings for FY 23: | \$3,070,185 | \$1,083,979 | \$539,990 |
| Per Capita Ending Retained Earnings: | \$3,215 | \$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

| | | | |
|--------------------------------------|------------------|----------------|----------|
| Unit Name: | Virden City | | |
| Unit Code: | 056/120/30 | County: | Macoupin |
| Fiscal Year End: | 4/30/2023 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$3,373,863 | | |
| Equalized Assessed Valuation: | \$33,833,682 | | |
| Population: | 3,128 | | |
| Employees: | | | |
| Full Time: | 22 | | |
| Part Time: | 21 | | |
| Salaries Paid: | \$890,118 | | |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 23: | \$3,119,192 | \$7,318,754 | \$3,823,260 |
| Per Capita Beginning Fund Balance: | \$997 | \$1,275 | \$946 |
| Revenues During FY 23: | \$2,341,074 | \$8,592,750 | \$4,029,354 |
| Expenditures During FY 23: | \$1,668,240 | \$7,387,630 | \$3,480,394 |
| Per Capita Revenues: | \$748 | \$1,271 | \$1,015 |
| Per Capita Expenditures: | \$533 | \$1,070 | \$859 |
| Revenues over/under Expenditures: | \$672,834 | \$1,205,119 | \$515,982 |
| Ratio of Fund Balance to Expenditures: | 223.50% | 148.27% | 123.08% |
| Ending Fund Balance for FY 23: | \$3,728,460 | \$8,185,113 | \$4,463,923 |
| Per Capita Ending Fund Balance: | \$1,192 | \$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: | \$464,911 | \$3,090,983 | \$1,499,515 |
| Total Unrestricted Net Assets: | \$3,577,170 | (\$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: | \$0 | \$14,536,814 | \$2,939,830 |
| Per Capita Debt: | \$0 | \$1,852 | \$913 |
| General Obligation Debt over EAV: | 0.00% | 1.72% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 23: | \$838,777 | \$12,422,012 | \$5,757,070 |
| Per Capita Beginning Retained Earnings | \$268 | \$2,109 | \$1,705 |
| Revenues During FY 23: | \$803,867 | \$4,017,717 | \$1,655,930 |
| Expenditures During FY 23: | \$946,560 | \$3,520,157 | \$1,505,208 |
| Per Capita Revenues: | \$257 | \$677 | \$474 |
| Per Capita Expenses: | \$303 | \$611 | \$435 |
| Operating Income (loss): | (\$142,693) | \$497,561 | \$90,226 |
| Ratio of Retained Earnings to Expenses: | 80.25% | 413.07% | 350.42% |
| Ending Retained Earnings for FY 23: | \$759,650 | \$12,926,161 | \$5,835,469 |
| Per Capita Ending Retained Earnings: | \$243 | \$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

| | | | |
|--------------------------------------|----------------|----------------|------|
| Unit Name: | Virgil Village | | |
| Unit Code: | 045/100/32 | County: | Kane |
| Fiscal Year End: | 4/30/2023 | | |
| Accounting Method: | Cash | | |
| Appropriation or Budget: | \$268,050 | | |
| Equalized Assessed Valuation: | \$9,856,837 | | |
| Population: | 289 | | |
| Employees: | | | |
| Full Time: | | | |
| Part Time: | 3 | | |
| Salaries Paid: | \$14,636 | | |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 23: | \$516,114 | \$686,532 | \$347,854 |
| Per Capita Beginning Fund Balance: | \$1,786 | \$12,461 | \$971 |
| Revenues During FY 23: | \$193,405 | \$513,571 | \$224,624 |
| Expenditures During FY 23: | \$54,814 | \$418,948 | \$163,794 |
| Per Capita Revenues: | \$669 | \$23,831 | \$595 |
| Per Capita Expenditures: | \$190 | \$20,787 | \$472 |
| Revenues over/under Expenditures: | \$138,591 | \$94,624 | \$41,080 |
| Ratio of Fund Balance to Expenditures: | 1,194.41% | 353.94% | 249.85% |
| Ending Fund Balance for FY 23: | \$654,705 | \$763,867 | \$379,510 |
| Per Capita Ending Fund Balance: | \$2,265 | \$15,511 | \$1,116 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$0 | \$14,175 | \$0 |
| Total Unreserved Funds: | \$654,705 | \$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: | \$0 | \$461,994 | \$32,000 |
| Per Capita Debt: | \$0 | \$8,336 | \$73 |
| General Obligation Debt over EAV: | 0.00% | 0.23% | 0.00% |

Enterprise Funds

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

| | | | |
|--------------------------------------|------------------|----------------|------|
| Unit Name: | Virginia City | | |
| Unit Code: | 009/030/30 | County: | Cass |
| Fiscal Year End: | 4/30/2023 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$3,238,670 | | |
| Equalized Assessed Valuation: | \$13,511,689 | | |
| Population: | 1,323 | | |
| Employees: | | | |
| Full Time: | | 8 | |
| Part Time: | | 54 | |
| Salaries Paid: | | \$442,729 | |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|-----------------|----------------|
| Beginning Fund Balance for FY 23: | \$2,187,621 | \$7,318,754 | \$3,823,260 |
| Per Capita Beginning Fund Balance: | \$1,654 | \$1,275 | \$946 |
| Revenues During FY 23: | \$1,610,634 | \$8,592,750 | \$4,029,354 |
| Expenditures During FY 23: | \$1,243,195 | \$7,387,630 | \$3,480,394 |
| Per Capita Revenues: | \$1,217 | \$1,271 | \$1,015 |
| Per Capita Expenditures: | \$940 | \$1,070 | \$859 |
| Revenues over/under Expenditures: | \$367,439 | \$1,205,119 | \$515,982 |
| Ratio of Fund Balance to Expenditures: | 205.63% | 148.27% | 123.08% |
| Ending Fund Balance for FY 23: | \$2,556,322 | \$8,185,113 | \$4,463,923 |
| Per Capita Ending Fund Balance: | \$1,932 | \$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: | \$0 | \$3,090,983 | \$1,499,515 |
| Total Unrestricted Net Assets: | \$2,556,322 | (\$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: | \$5,902,467 | \$14,536,814 | \$2,939,830 |
| Per Capita Debt: | \$4,461 | \$1,852 | \$913 |
| General Obligation Debt over EAV: | 0.00% | 1.72% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 23: | \$5,969,014 | \$12,422,012 | \$5,757,070 |
| Per Capita Beginning Retained Earnings | \$4,512 | \$2,109 | \$1,705 |
| Revenues During FY 23: | \$1,045,498 | \$4,017,717 | \$1,655,930 |
| Expenditures During FY 23: | \$1,589,047 | \$3,520,157 | \$1,505,208 |
| Per Capita Revenues: | \$790 | \$677 | \$474 |
| Per Capita Expenses: | \$1,201 | \$611 | \$435 |
| Operating Income (loss): | (\$543,549) | \$497,561 | \$90,226 |
| Ratio of Retained Earnings to Expenses: | 341.43% | 413.07% | 350.42% |
| Ending Retained Earnings for FY 23: | \$5,425,465 | \$12,926,161 | \$5,835,469 |
| Per Capita Ending Retained Earnings: | \$4,101 | \$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

| | | | |
|--------------------------------------|------------------|----------------|------|
| Unit Name: | Volo Village | | |
| Unit Code: | 049/192/32 | County: | Lake |
| Fiscal Year End: | 4/30/2023 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$16,541,294 | | |
| Equalized Assessed Valuation: | \$194,389,280 | | |
| Population: | 6,122 | | |
| Employees: | | | |
| Full Time: | 12 | | |
| Part Time: | | | |
| Salaries Paid: | \$910,434 | | |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|-----------------|----------------|
| Beginning Fund Balance for FY 23: | \$7,807,173 | \$7,318,754 | \$3,823,260 |
| Per Capita Beginning Fund Balance: | \$1,275 | \$1,275 | \$946 |
| Revenues During FY 23: | \$4,876,405 | \$8,592,750 | \$4,029,354 |
| Expenditures During FY 23: | \$3,375,346 | \$7,387,630 | \$3,480,394 |
| Per Capita Revenues: | \$797 | \$1,271 | \$1,015 |
| Per Capita Expenditures: | \$551 | \$1,070 | \$859 |
| Revenues over/under Expenditures: | \$1,501,059 | \$1,205,119 | \$515,982 |
| Ratio of Fund Balance to Expenditures: | 259.31% | 148.27% | 123.08% |
| Ending Fund Balance for FY 23: | \$8,752,551 | \$8,185,113 | \$4,463,923 |
| Per Capita Ending Fund Balance: | \$1,430 | \$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: | \$7,317,591 | \$3,090,983 | \$1,499,515 |
| Total Unrestricted Net Assets: | \$11,245,582 | (\$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: | \$1,777,011 | \$14,536,814 | \$2,939,830 |
| Per Capita Debt: | \$290 | \$1,852 | \$913 |
| General Obligation Debt over EAV: | 0.21% | 1.72% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 23: | \$9,999,864 | \$12,422,012 | \$5,757,070 |
| Per Capita Beginning Retained Earnings | \$1,633 | \$2,109 | \$1,705 |
| Revenues During FY 23: | \$2,099,689 | \$4,017,717 | \$1,655,930 |
| Expenditures During FY 23: | \$1,736,848 | \$3,520,157 | \$1,505,208 |
| Per Capita Revenues: | \$343 | \$677 | \$474 |
| Per Capita Expenses: | \$284 | \$611 | \$435 |
| Operating Income (loss): | \$362,841 | \$497,561 | \$90,226 |
| Ratio of Retained Earnings to Expenses: | 540.59% | 413.07% | 350.42% |
| Ending Retained Earnings for FY 23: | \$9,389,210 | \$12,926,161 | \$5,835,469 |
| Per Capita Ending Retained Earnings: | \$1,534 | \$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

| | | | |
|--------------------------------------|-------------------|----------------|------|
| Unit Name: | Wadsworth Village | | |
| Unit Code: | 049/195/32 | County: | Lake |
| Fiscal Year End: | 4/30/2023 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$4,125,900 | | |
| Equalized Assessed Valuation: | \$153,402,527 | | |
| Population: | 3,517 | | |
| Employees: | | | |
| Full Time: | 4 | | |
| Part Time: | 11 | | |
| Salaries Paid: | \$402,825 | | |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 23: | \$6,083,582 | \$7,318,754 | \$3,823,260 |
| Per Capita Beginning Fund Balance: | \$1,730 | \$1,275 | \$946 |
| Revenues During FY 23: | \$3,490,090 | \$8,592,750 | \$4,029,354 |
| Expenditures During FY 23: | \$2,443,118 | \$7,387,630 | \$3,480,394 |
| Per Capita Revenues: | \$992 | \$1,271 | \$1,015 |
| Per Capita Expenditures: | \$695 | \$1,070 | \$859 |
| Revenues over/under Expenditures: | \$1,046,972 | \$1,205,119 | \$515,982 |
| Ratio of Fund Balance to Expenditures: | 291.86% | 148.27% | 123.08% |
| Ending Fund Balance for FY 23: | \$7,130,554 | \$8,185,113 | \$4,463,923 |
| Per Capita Ending Fund Balance: | \$2,027 | \$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: | \$1,392,425 | \$3,090,983 | \$1,499,515 |
| Total Unrestricted Net Assets: | \$5,732,972 | (\$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: | \$0 | \$14,536,814 | \$2,939,830 |
| Per Capita Debt: | \$0 | \$1,852 | \$913 |
| General Obligation Debt over EAV: | 0.00% | 1.72% | 0.00% |

Enterprise Funds

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

| | | | |
|--------------------------------------|-------------------------|----------------|------------|
| Unit Name: | Waggoner Village | | |
| Unit Code: | 068/085/32 | County: | Montgomery |
| Fiscal Year End: | 4/30/2023 | | |
| Accounting Method: | Cash With Assets | | |
| Appropriation or Budget: | \$169,507 | | |
| Equalized Assessed Valuation: | \$1,175,097 | | |
| Population: | 181 | | |
| Employees: | | | |
| Full Time: | | | |
| Part Time: | 12 | | |
| Salaries Paid: | \$39,452 | | |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|-------------------|-----------------|----------------|
| Beginning Fund Balance for FY 23: | \$174,042 | \$686,532 | \$347,854 |
| Per Capita Beginning Fund Balance: | \$962 | \$12,461 | \$971 |
| Revenues During FY 23: | \$69,923 | \$513,571 | \$224,624 |
| Expenditures During FY 23: | \$91,191 | \$418,948 | \$163,794 |
| Per Capita Revenues: | \$386 | \$23,831 | \$595 |
| Per Capita Expenditures: | \$504 | \$20,787 | \$472 |
| Revenues over/under Expenditures: | (\$21,268) | \$94,624 | \$41,080 |
| Ratio of Fund Balance to Expenditures: | 167.53% | 353.94% | 249.85% |
| Ending Fund Balance for FY 23: | \$152,774 | \$763,867 | \$379,510 |
| Per Capita Ending Fund Balance: | \$844 | \$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: | \$32,635 | \$283,356 | \$81,395 |
| Total Unrestricted Net Assets: | \$120,139 | \$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: | \$358,914 | \$461,994 | \$32,000 |
| Per Capita Debt: | \$1,983 | \$8,336 | \$73 |
| General Obligation Debt over EAV: | 0.00% | 0.23% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 23: | \$486,642 | \$1,051,673 | \$521,393 |
| Per Capita Beginning Retained Earnings | \$2,689 | \$12,337 | \$1,328 |
| Revenues During FY 23: | \$86,907 | \$362,679 | \$130,462 |
| Expenditures During FY 23: | \$76,460 | \$335,468 | \$134,205 |
| Per Capita Revenues: | \$480 | \$10,028 | \$341 |
| Per Capita Expenses: | \$422 | \$8,684 | \$358 |
| Operating Income (loss): | \$10,447 | \$27,212 | \$0 |
| Ratio of Retained Earnings to Expenses: | 650.13% | 420.53% | 326.14% |
| Ending Retained Earnings for FY 23: | \$497,089 | \$1,083,979 | \$539,990 |
| Per Capita Ending Retained Earnings: | \$2,746 | \$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

| | |
|--------------------------------------|------------------|
| Unit Name: | Walnut Village |
| Unit Code: | 006/115/32 |
| County: | Bureau |
| Fiscal Year End: | 4/30/2023 |
| Accounting Method: | Modified Accrual |
| Appropriation or Budget: | \$1,379,555 |
| Equalized Assessed Valuation: | \$15,678,519 |
| Population: | 1,340 |
| Employees: | |
| Full Time: | 5 |
| Part Time: | 19 |
| Salaries Paid: | \$299,137 |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 23: | \$1,182,918 | \$7,318,754 | \$3,823,260 |
| Per Capita Beginning Fund Balance: | \$883 | \$1,275 | \$946 |
| Revenues During FY 23: | \$1,005,847 | \$8,592,750 | \$4,029,354 |
| Expenditures During FY 23: | \$780,738 | \$7,387,630 | \$3,480,394 |
| Per Capita Revenues: | \$751 | \$1,271 | \$1,015 |
| Per Capita Expenditures: | \$583 | \$1,070 | \$859 |
| Revenues over/under Expenditures: | \$225,109 | \$1,205,119 | \$515,982 |
| Ratio of Fund Balance to Expenditures: | 167.41% | 148.27% | 123.08% |
| Ending Fund Balance for FY 23: | \$1,307,070 | \$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: | \$307,666 | \$3,090,983 | \$1,499,515 |
| Total Unrestricted Net Assets: | \$1,005,508 | (\$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: | \$1,834,543 | \$14,536,814 | \$2,939,830 |
| Per Capita Debt: | \$1,369 | \$1,852 | \$913 |
| General Obligation Debt over EAV: | 0.00% | 1.72% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 23: | \$1,296,236 | \$12,422,012 | \$5,757,070 |
| Per Capita Beginning Retained Earnings | \$967 | \$2,109 | \$1,705 |
| Revenues During FY 23: | \$741,108 | \$4,017,717 | \$1,655,930 |
| Expenditures During FY 23: | \$650,882 | \$3,520,157 | \$1,505,208 |
| Per Capita Revenues: | \$553 | \$677 | \$474 |
| Per Capita Expenses: | \$486 | \$611 | \$435 |
| Operating Income (loss): | \$90,226 | \$497,561 | \$90,226 |
| Ratio of Retained Earnings to Expenses: | 228.52% | 413.07% | 350.42% |
| Ending Retained Earnings for FY 23: | \$1,487,419 | \$12,926,161 | \$5,835,469 |
| Per Capita Ending Retained Earnings: | \$1,110 | \$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

| | | | |
|--------------------------------------|-----------------------|----------------|------------|
| Unit Name: | Walshville Village | | |
| Unit Code: | 068/090/32 | County: | Montgomery |
| Fiscal Year End: | 3/31/2023 | | |
| Accounting Method: | Cash With Assets | | |
| Appropriation or Budget: | \$50,000 | | |
| Equalized Assessed Valuation: | \$565,091 | | |
| Population: | 61 | | |
| Employees: | | | |
| | Full Time: | | |
| | Part Time: | | |
| | Salaries Paid: | \$ | |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|-----------------|----------------|
| Beginning Fund Balance for FY 23: | \$80,699 | \$686,532 | \$347,854 |
| Per Capita Beginning Fund Balance: | \$1,323 | \$12,461 | \$971 |
| Revenues During FY 23: | \$30,050 | \$513,571 | \$224,624 |
| Expenditures During FY 23: | \$9,682 | \$418,948 | \$163,794 |
| Per Capita Revenues: | \$493 | \$23,831 | \$595 |
| Per Capita Expenditures: | \$159 | \$20,787 | \$472 |
| Revenues over/under Expenditures: | \$20,368 | \$94,624 | \$41,080 |
| Ratio of Fund Balance to Expenditures: | 1,043.86% | 353.94% | 249.85% |
| Ending Fund Balance for FY 23: | \$101,067 | \$763,867 | \$379,510 |
| Per Capita Ending Fund Balance: | \$1,657 | \$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: | \$11,742 | \$283,356 | \$81,395 |
| Total Unrestricted Net Assets: | \$89,325 | \$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: | \$0 | \$461,994 | \$32,000 |
| Per Capita Debt: | \$0 | \$8,336 | \$73 |
| General Obligation Debt over EAV: | 0.00% | 0.23% | 0.00% |

Enterprise Funds

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

| | |
|--------------------------------------|----------------------------|
| Unit Name: | Waltonville Village |
| Unit Code: | 041/045/32 |
| County: | Jefferson |
| Fiscal Year End: | 4/30/2023 |
| Accounting Method: | Cash With Assets |
| Appropriation or Budget: | \$170,300 |
| Equalized Assessed Valuation: | \$3,795,092 |
| Population: | 408 |
| Employees: | |
| Full Time: | 1 |
| Part Time: | 13 |
| Salaries Paid: | \$71,129 |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 23: | \$249,278 | \$686,532 | \$347,854 |
| Per Capita Beginning Fund Balance: | \$611 | \$12,461 | \$971 |
| Revenues During FY 23: | \$247,795 | \$513,571 | \$224,624 |
| Expenditures During FY 23: | \$127,513 | \$418,948 | \$163,794 |
| Per Capita Revenues: | \$607 | \$23,831 | \$595 |
| Per Capita Expenditures: | \$313 | \$20,787 | \$472 |
| Revenues over/under Expenditures: | \$120,282 | \$94,624 | \$41,080 |
| Ratio of Fund Balance to Expenditures: | 289.82% | 353.94% | 249.85% |
| Ending Fund Balance for FY 23: | \$369,560 | \$763,867 | \$379,510 |
| Per Capita Ending Fund Balance: | \$906 | \$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: | \$103,046 | \$283,356 | \$81,395 |
| Total Unrestricted Net Assets: | \$266,514 | \$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: | \$868,713 | \$461,994 | \$32,000 |
| Per Capita Debt: | \$2,129 | \$8,336 | \$73 |
| General Obligation Debt over EAV: | 0.00% | 0.23% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 23: | \$1,641,230 | \$1,051,673 | \$521,393 |
| Per Capita Beginning Retained Earnings | \$4,023 | \$12,337 | \$1,328 |
| Revenues During FY 23: | \$489,353 | \$362,679 | \$130,462 |
| Expenditures During FY 23: | \$536,777 | \$335,468 | \$134,205 |
| Per Capita Revenues: | \$1,199 | \$10,028 | \$341 |
| Per Capita Expenses: | \$1,316 | \$8,684 | \$358 |
| Operating Income (loss): | (\$47,424) | \$27,212 | \$0 |
| Ratio of Retained Earnings to Expenses: | 296.92% | 420.53% | 326.14% |
| Ending Retained Earnings for FY 23: | \$1,593,806 | \$1,083,979 | \$539,990 |
| Per Capita Ending Retained Earnings: | \$3,906 | \$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

| | |
|--------------------------------------|------------------|
| Unit Name: | Wamac City |
| Unit Code: | 095/065/30 |
| County: | Washington |
| Fiscal Year End: | 5/31/2023 |
| Accounting Method: | Cash With Assets |
| Appropriation or Budget: | \$1,509,719 |
| Equalized Assessed Valuation: | \$9,007,789 |
| Population: | 1,185 |
| Employees: | |
| Full Time: | 4 |
| Part Time: | 13 |
| Salaries Paid: | \$471,145 |

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|-----------------|----------------|
| Beginning Fund Balance for FY 23: | \$1,782,570 | \$7,318,754 | \$3,823,260 |
| Per Capita Beginning Fund Balance: | \$1,504 | \$1,275 | \$946 |
| Revenues During FY 23: | \$870,016 | \$8,592,750 | \$4,029,354 |
| Expenditures During FY 23: | \$771,922 | \$7,387,630 | \$3,480,394 |
| Per Capita Revenues: | \$734 | \$1,271 | \$1,015 |
| Per Capita Expenditures: | \$651 | \$1,070 | \$859 |
| Revenues over/under Expenditures: | \$98,094 | \$1,205,119 | \$515,982 |
| Ratio of Fund Balance to Expenditures: | 243.71% | 148.27% | 123.08% |
| Ending Fund Balance for FY 23: | \$1,881,240 | \$8,185,113 | \$4,463,923 |
| Per Capita Ending Fund Balance: | \$1,588 | \$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: | \$1,048,018 | \$3,090,983 | \$1,499,515 |
| Total Unrestricted Net Assets: | \$833,222 | (\$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: | \$0 | \$14,536,814 | \$2,939,830 |
| Per Capita Debt: | \$0 | \$1,852 | \$913 |
| General Obligation Debt over EAV: | 0.00% | 1.72% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|-------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 23: | \$904,193 | \$12,422,012 | \$5,757,070 |
| Per Capita Beginning Retained Earnings | \$763 | \$2,109 | \$1,705 |
| Revenues During FY 23: | \$305,326 | \$4,017,717 | \$1,655,930 |
| Expenditures During FY 23: | \$349,011 | \$3,520,157 | \$1,505,208 |
| Per Capita Revenues: | \$258 | \$677 | \$474 |
| Per Capita Expenses: | \$295 | \$611 | \$435 |
| Operating Income (loss): | (\$43,685) | \$497,561 | \$90,226 |
| Ratio of Retained Earnings to Expenses: | 246.39% | 413.07% | 350.42% |
| Ending Retained Earnings for FY 23: | \$859,932 | \$12,926,161 | \$5,835,469 |
| Per Capita Ending Retained Earnings: | \$726 | \$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

| | | | |
|--------------------------------------|------------------|----------------|--------|
| Unit Name: | Wapella Village | | |
| Unit Code: | 020/030/32 | County: | Dewitt |
| Fiscal Year End: | 6/30/2023 | | |
| Accounting Method: | Cash With Assets | | |
| Appropriation or Budget: | \$1,121,250 | | |
| Equalized Assessed Valuation: | \$7,751,350 | | |
| Population: | 513 | | |
| Employees: | | | |
| Full Time: | 2 | | |
| Part Time: | 14 | | |
| Salaries Paid: | \$165,840 | | |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 23: | \$425,294 | \$686,532 | \$347,854 |
| Per Capita Beginning Fund Balance: | \$829 | \$12,461 | \$971 |
| Revenues During FY 23: | \$379,562 | \$513,571 | \$224,624 |
| Expenditures During FY 23: | \$438,153 | \$418,948 | \$163,794 |
| Per Capita Revenues: | \$740 | \$23,831 | \$595 |
| Per Capita Expenditures: | \$854 | \$20,787 | \$472 |
| Revenues over/under Expenditures: | (\$58,591) | \$94,624 | \$41,080 |
| Ratio of Fund Balance to Expenditures: | 65.44% | 353.94% | 249.85% |
| Ending Fund Balance for FY 23: | \$286,731 | \$763,867 | \$379,510 |
| Per Capita Ending Fund Balance: | \$559 | \$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: | \$138,308 | \$283,356 | \$81,395 |
| Total Unrestricted Net Assets: | \$148,423 | \$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: | \$494,750 | \$461,994 | \$32,000 |
| Per Capita Debt: | \$964 | \$8,336 | \$73 |
| General Obligation Debt over EAV: | 0.00% | 0.23% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|-------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 23: | \$196,514 | \$1,051,673 | \$521,393 |
| Per Capita Beginning Retained Earnings | \$383 | \$12,337 | \$1,328 |
| Revenues During FY 23: | \$165,476 | \$362,679 | \$130,462 |
| Expenditures During FY 23: | \$188,103 | \$335,468 | \$134,205 |
| Per Capita Revenues: | \$323 | \$10,028 | \$341 |
| Per Capita Expenses: | \$367 | \$8,684 | \$358 |
| Operating Income (loss): | (\$22,627) | \$27,212 | \$0 |
| Ratio of Retained Earnings to Expenses: | 134.96% | 420.53% | 326.14% |
| Ending Retained Earnings for FY 23: | \$253,859 | \$1,083,979 | \$539,990 |
| Per Capita Ending Retained Earnings: | \$495 | \$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

| | | | |
|--------------------------------------|------------------|----------------|------------|
| Unit Name: | Warren Village | | |
| Unit Code: | 043/055/32 | County: | Jo Daviess |
| Fiscal Year End: | 4/30/2023 | | |
| Accounting Method: | Cash With Assets | | |
| Appropriation or Budget: | \$1,924,325 | | |
| Equalized Assessed Valuation: | \$15,952,167 | | |
| Population: | 1,323 | | |
| Employees: | | | |
| Full Time: | 10 | | |
| Part Time: | 11 | | |
| Salaries Paid: | \$482,483 | | |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|-----------------|----------------|
| Beginning Fund Balance for FY 23: | \$829,741 | \$7,318,754 | \$3,823,260 |
| Per Capita Beginning Fund Balance: | \$627 | \$1,275 | \$946 |
| Revenues During FY 23: | \$1,260,550 | \$8,592,750 | \$4,029,354 |
| Expenditures During FY 23: | \$998,031 | \$7,387,630 | \$3,480,394 |
| Per Capita Revenues: | \$953 | \$1,271 | \$1,015 |
| Per Capita Expenditures: | \$754 | \$1,070 | \$859 |
| Revenues over/under Expenditures: | \$262,519 | \$1,205,119 | \$515,982 |
| Ratio of Fund Balance to Expenditures: | 93.79% | 148.27% | 123.08% |
| Ending Fund Balance for FY 23: | \$936,031 | \$8,185,113 | \$4,463,923 |
| Per Capita Ending Fund Balance: | \$708 | \$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: | \$489,047 | \$3,090,983 | \$1,499,515 |
| Total Unrestricted Net Assets: | \$446,984 | (\$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: | \$61,801 | \$14,536,814 | \$2,939,830 |
| Per Capita Debt: | \$47 | \$1,852 | \$913 |
| General Obligation Debt over EAV: | 0.00% | 1.72% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 23: | \$2,492,200 | \$12,422,012 | \$5,757,070 |
| Per Capita Beginning Retained Earnings | \$1,884 | \$2,109 | \$1,705 |
| Revenues During FY 23: | \$660,371 | \$4,017,717 | \$1,655,930 |
| Expenditures During FY 23: | \$684,987 | \$3,520,157 | \$1,505,208 |
| Per Capita Revenues: | \$499 | \$677 | \$474 |
| Per Capita Expenses: | \$518 | \$611 | \$435 |
| Operating Income (loss): | (\$24,616) | \$497,561 | \$90,226 |
| Ratio of Retained Earnings to Expenses: | 383.05% | 413.07% | 350.42% |
| Ending Retained Earnings for FY 23: | \$2,623,813 | \$12,926,161 | \$5,835,469 |
| Per Capita Ending Retained Earnings: | \$1,983 | \$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

| | | | |
|--------------------------------------|---------------------|----------------|-------|
| Unit Name: | Warrensburg Village | | |
| Unit Code: | 055/060/32 | County: | Macon |
| Fiscal Year End: | 4/30/2023 | | |
| Accounting Method: | Cash With Assets | | |
| Appropriation or Budget: | \$1,804,557 | | |
| Equalized Assessed Valuation: | \$14,243,727 | | |
| Population: | 1,110 | | |
| Employees: | | | |
| Full Time: | 4 | | |
| Part Time: | 14 | | |
| Salaries Paid: | \$253,986 | | |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|-----------------|----------------|
| Beginning Fund Balance for FY 23: | \$719,745 | \$7,318,754 | \$3,823,260 |
| Per Capita Beginning Fund Balance: | \$648 | \$1,275 | \$946 |
| Revenues During FY 23: | \$861,297 | \$8,592,750 | \$4,029,354 |
| Expenditures During FY 23: | \$549,840 | \$7,387,630 | \$3,480,394 |
| Per Capita Revenues: | \$776 | \$1,271 | \$1,015 |
| Per Capita Expenditures: | \$495 | \$1,070 | \$859 |
| Revenues over/under Expenditures: | \$311,457 | \$1,205,119 | \$515,982 |
| Ratio of Fund Balance to Expenditures: | 190.45% | 148.27% | 123.08% |
| Ending Fund Balance for FY 23: | \$1,047,168 | \$8,185,113 | \$4,463,923 |
| Per Capita Ending Fund Balance: | \$943 | \$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: | \$251,982 | \$3,090,983 | \$1,499,515 |
| Total Unrestricted Net Assets: | \$795,186 | (\$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: | \$1,253,908 | \$14,536,814 | \$2,939,830 |
| Per Capita Debt: | \$1,130 | \$1,852 | \$913 |
| General Obligation Debt over EAV: | 0.00% | 1.72% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 23: | \$1,512,311 | \$12,422,012 | \$5,757,070 |
| Per Capita Beginning Retained Earnings | \$1,362 | \$2,109 | \$1,705 |
| Revenues During FY 23: | \$481,877 | \$4,017,717 | \$1,655,930 |
| Expenditures During FY 23: | \$369,290 | \$3,520,157 | \$1,505,208 |
| Per Capita Revenues: | \$434 | \$677 | \$474 |
| Per Capita Expenses: | \$333 | \$611 | \$435 |
| Operating Income (loss): | \$112,587 | \$497,561 | \$90,226 |
| Ratio of Retained Earnings to Expenses: | 440.01% | 413.07% | 350.42% |
| Ending Retained Earnings for FY 23: | \$1,624,898 | \$12,926,161 | \$5,835,469 |
| Per Capita Ending Retained Earnings: | \$1,464 | \$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

| | | | |
|--------------------------------------|-----------------------|----------------|--------|
| Unit Name: | Warrenville City | | |
| Unit Code: | 022/105/30 | County: | Dupage |
| Fiscal Year End: | 4/30/2023 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$26,765,335 | | |
| Equalized Assessed Valuation: | \$561,522,140 | | |
| Population: | 13,553 | | |
| Employees: | | | |
| | Full Time: | 72 | |
| | Part Time: | 9 | |
| | Salaries Paid: | \$8,021,811 | |

| 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: | \$16,741,078 | \$7,318,754 | \$3,823,260 |
| Per Capita Beginning Fund Balance: | \$1,235 | \$1,275 | \$946 |
| Revenues During FY 23: | \$15,760,984 | \$8,592,750 | \$4,029,354 |
| Expenditures During FY 23: | \$14,941,654 | \$7,387,630 | \$3,480,394 |
| Per Capita Revenues: | \$1,163 | \$1,271 | \$1,015 |
| Per Capita Expenditures: | \$1,102 | \$1,070 | \$859 |
| Revenues over/under Expenditures: | \$819,330 | \$1,205,119 | \$515,982 |
| Ratio of Fund Balance to Expenditures: | 114.87% | 148.27% | 123.08% |
| Ending Fund Balance for FY 23: | \$17,163,548 | \$8,185,113 | \$4,463,923 |
| Per Capita Ending Fund Balance: | \$1,266 | \$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: | \$1,937,786 | \$3,090,983 | \$1,499,515 |
| Total Unrestricted Net Assets: | \$3,003,800 | (\$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: | \$29,781,039 | \$14,536,814 | \$2,939,830 |
| Per Capita Debt: | \$2,197 | \$1,852 | \$913 |
| General Obligation Debt over EAV: | 1.73% | 1.72% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|---------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 23: | \$22,931,410 | \$12,422,012 | \$5,757,070 |
| Per Capita Beginning Retained Earnings | \$1,692 | \$2,109 | \$1,705 |
| Revenues During FY 23: | \$5,490,039 | \$4,017,717 | \$1,655,930 |
| Expenditures During FY 23: | \$2,330,278 | \$3,520,157 | \$1,505,208 |
| Per Capita Revenues: | \$405 | \$677 | \$474 |
| Per Capita Expenses: | \$172 | \$611 | \$435 |
| Operating Income (loss): | \$3,159,761 | \$497,561 | \$90,226 |
| Ratio of Retained Earnings to Expenses: | 1,117.94% | 413.07% | 350.42% |
| Ending Retained Earnings for FY 23: | \$26,051,031 | \$12,926,161 | \$5,835,469 |
| Per Capita Ending Retained Earnings: | \$1,922 | \$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

| | | | |
|--------------------------------------|------------------|----------------|---------|
| Unit Name: | Warsaw City | | |
| Unit Code: | 034/075/30 | County: | Hancock |
| Fiscal Year End: | 3/31/2023 | | |
| Accounting Method: | Cash With Assets | | |
| Appropriation or Budget: | \$1,210,041 | | |
| Equalized Assessed Valuation: | \$19,111,537 | | |
| Population: | 1,510 | | |
| Employees: | | | |
| Full Time: | 5 | | |
| Part Time: | 24 | | |
| Salaries Paid: | \$306,450 | | |

| Blended Component Units |
|---|
| Number Submitted = 1 WARSAW PUBLIC LIBRARY |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 23: | \$1,232,929 | \$7,318,754 | \$3,823,260 |
| Per Capita Beginning Fund Balance: | \$817 | \$1,275 | \$946 |
| Revenues During FY 23: | \$791,273 | \$8,592,750 | \$4,029,354 |
| Expenditures During FY 23: | \$780,587 | \$7,387,630 | \$3,480,394 |
| Per Capita Revenues: | \$524 | \$1,271 | \$1,015 |
| Per Capita Expenditures: | \$517 | \$1,070 | \$859 |
| Revenues over/under Expenditures: | \$10,686 | \$1,205,119 | \$515,982 |
| Ratio of Fund Balance to Expenditures: | 160.24% | 148.27% | 123.08% |
| Ending Fund Balance for FY 23: | \$1,250,815 | \$8,185,113 | \$4,463,923 |
| Per Capita Ending Fund Balance: | \$828 | \$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: | \$928,308 | \$3,090,983 | \$1,499,515 |
| Total Unrestricted Net Assets: | \$464,913 | (\$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: | \$362,300 | \$14,536,814 | \$2,939,830 |
| Per Capita Debt: | \$240 | \$1,852 | \$913 |
| General Obligation Debt over EAV: | 0.44% | 1.72% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 23: | \$2,420,038 | \$12,422,012 | \$5,757,070 |
| Per Capita Beginning Retained Earnings | \$1,603 | \$2,109 | \$1,705 |
| Revenues During FY 23: | \$600,153 | \$4,017,717 | \$1,655,930 |
| Expenditures During FY 23: | \$465,303 | \$3,520,157 | \$1,505,208 |
| Per Capita Revenues: | \$397 | \$677 | \$474 |
| Per Capita Expenses: | \$308 | \$611 | \$435 |
| Operating Income (loss): | \$134,850 | \$497,561 | \$90,226 |
| Ratio of Retained Earnings to Expenses: | 548.05% | 413.07% | 350.42% |
| Ending Retained Earnings for FY 23: | \$2,550,088 | \$12,926,161 | \$5,835,469 |
| Per Capita Ending Retained Earnings: | \$1,689 | \$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

| | | | |
|--------------------------------------|------------------|----------------|----------|
| Unit Name: | Washburn Village | | |
| Unit Code: | 102/075/32 | County: | Woodford |
| Fiscal Year End: | 4/30/2023 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$1,051,647 | | |
| Equalized Assessed Valuation: | \$11,406,013 | | |
| Population: | 1,032 | | |
| Employees: | | | |
| Full Time: | 2 | | |
| Part Time: | 14 | | |
| Salaries Paid: | \$130,118 | | |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 23: | \$1,356,952 | \$7,318,754 | \$3,823,260 |
| Per Capita Beginning Fund Balance: | \$1,315 | \$1,275 | \$946 |
| Revenues During FY 23: | \$835,052 | \$8,592,750 | \$4,029,354 |
| Expenditures During FY 23: | \$570,750 | \$7,387,630 | \$3,480,394 |
| Per Capita Revenues: | \$809 | \$1,271 | \$1,015 |
| Per Capita Expenditures: | \$553 | \$1,070 | \$859 |
| Revenues over/under Expenditures: | \$264,302 | \$1,205,119 | \$515,982 |
| Ratio of Fund Balance to Expenditures: | 287.74% | 148.27% | 123.08% |
| Ending Fund Balance for FY 23: | \$1,642,254 | \$8,185,113 | \$4,463,923 |
| Per Capita Ending Fund Balance: | \$1,591 | \$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: | \$1,260,165 | \$3,090,983 | \$1,499,515 |
| Total Unrestricted Net Assets: | \$382,089 | (\$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: | \$1,833,454 | \$14,536,814 | \$2,939,830 |
| Per Capita Debt: | \$1,777 | \$1,852 | \$913 |
| General Obligation Debt over EAV: | 0.00% | 1.72% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 23: | \$2,200,760 | \$12,422,012 | \$5,757,070 |
| Per Capita Beginning Retained Earnings | \$2,133 | \$2,109 | \$1,705 |
| Revenues During FY 23: | \$360,197 | \$4,017,717 | \$1,655,930 |
| Expenditures During FY 23: | \$457,656 | \$3,520,157 | \$1,505,208 |
| Per Capita Revenues: | \$349 | \$677 | \$474 |
| Per Capita Expenses: | \$443 | \$611 | \$435 |
| Operating Income (loss): | (\$97,459) | \$497,561 | \$90,226 |
| Ratio of Retained Earnings to Expenses: | 454.99% | 413.07% | 350.42% |
| Ending Retained Earnings for FY 23: | \$2,082,301 | \$12,926,161 | \$5,835,469 |
| Per Capita Ending Retained Earnings: | \$2,018 | \$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

| | |
|--------------------------------------|------------------|
| Unit Name: | Washington City |
| Unit Code: | 090/085/30 |
| County: | Tazewell |
| Fiscal Year End: | 4/30/2023 |
| Accounting Method: | Modified Accrual |
| Appropriation or Budget: | \$33,812,325 |
| Equalized Assessed Valuation: | \$370,766,281 |
| Population: | 16,071 |
| Employees: | |
| Full Time: | 65 |
| Part Time: | 21 |
| Salaries Paid: | \$5,431,252 |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 23: | \$19,396,675 | \$7,318,754 | \$3,823,260 |
| Per Capita Beginning Fund Balance: | \$1,207 | \$1,275 | \$946 |
| Revenues During FY 23: | \$18,281,897 | \$8,592,750 | \$4,029,354 |
| Expenditures During FY 23: | \$15,507,349 | \$7,387,630 | \$3,480,394 |
| Per Capita Revenues: | \$1,138 | \$1,271 | \$1,015 |
| Per Capita Expenditures: | \$965 | \$1,070 | \$859 |
| Revenues over/under Expenditures: | \$2,774,548 | \$1,205,119 | \$515,982 |
| Ratio of Fund Balance to Expenditures: | 139.39% | 148.27% | 123.08% |
| Ending Fund Balance for FY 23: | \$21,616,268 | \$8,185,113 | \$4,463,923 |
| Per Capita Ending Fund Balance: | \$1,345 | \$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: | \$4,591,840 | \$3,090,983 | \$1,499,515 |
| Total Unrestricted Net Assets: | \$13,436,134 | (\$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: | \$9,472,626 | \$14,536,814 | \$2,939,830 |
| Per Capita Debt: | \$589 | \$1,852 | \$913 |
| General Obligation Debt over EAV: | 0.00% | 1.72% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|---------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 23: | \$39,353,031 | \$12,422,012 | \$5,757,070 |
| Per Capita Beginning Retained Earnings | \$2,449 | \$2,109 | \$1,705 |
| Revenues During FY 23: | \$6,643,623 | \$4,017,717 | \$1,655,930 |
| Expenditures During FY 23: | \$5,614,051 | \$3,520,157 | \$1,505,208 |
| Per Capita Revenues: | \$413 | \$677 | \$474 |
| Per Capita Expenses: | \$349 | \$611 | \$435 |
| Operating Income (loss): | \$1,029,572 | \$497,561 | \$90,226 |
| Ratio of Retained Earnings to Expenses: | 719.31% | 413.07% | 350.42% |
| Ending Retained Earnings for FY 23: | \$40,382,603 | \$12,926,161 | \$5,835,469 |
| Per Capita Ending Retained Earnings: | \$2,513 | \$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

| | |
|--------------------------------------|------------------|
| Unit Name: | Waterloo City |
| Unit Code: | 067/035/30 |
| County: | Monroe |
| Fiscal Year End: | 4/30/2023 |
| Accounting Method: | Modified Accrual |
| Appropriation or Budget: | \$34,047,076 |
| Equalized Assessed Valuation: | \$340,083,509 |
| Population: | 11,013 |
| Employees: | |
| Full Time: | 64 |
| Part Time: | 38 |
| Salaries Paid: | \$5,329,632 |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|---------------------|-----------------|----------------|
| Beginning Fund Balance for FY 23: | \$12,256,852 | \$7,318,754 | \$3,823,260 |
| Per Capita Beginning Fund Balance: | \$1,113 | \$1,275 | \$946 |
| Revenues During FY 23: | \$10,887,149 | \$8,592,750 | \$4,029,354 |
| Expenditures During FY 23: | \$11,529,530 | \$7,387,630 | \$3,480,394 |
| Per Capita Revenues: | \$989 | \$1,271 | \$1,015 |
| Per Capita Expenditures: | \$1,047 | \$1,070 | \$859 |
| Revenues over/under Expenditures: | (\$642,381) | \$1,205,119 | \$515,982 |
| Ratio of Fund Balance to Expenditures: | 100.74% | 148.27% | 123.08% |
| Ending Fund Balance for FY 23: | \$11,614,471 | \$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: | \$2,684,301 | \$3,090,983 | \$1,499,515 |
| Total Unrestricted Net Assets: | \$6,074,741 | (\$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: | \$0 | \$14,536,814 | \$2,939,830 |
| Per Capita Debt: | \$0 | \$1,852 | \$913 |
| General Obligation Debt over EAV: | 0.00% | 1.72% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|---------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 23: | \$66,000,025 | \$12,422,012 | \$5,757,070 |
| Per Capita Beginning Retained Earnings | \$5,993 | \$2,109 | \$1,705 |
| Revenues During FY 23: | \$20,845,122 | \$4,017,717 | \$1,655,930 |
| Expenditures During FY 23: | \$19,710,606 | \$3,520,157 | \$1,505,208 |
| Per Capita Revenues: | \$1,893 | \$677 | \$474 |
| Per Capita Expenses: | \$1,790 | \$611 | \$435 |
| Operating Income (loss): | \$1,134,516 | \$497,561 | \$90,226 |
| Ratio of Retained Earnings to Expenses: | 340.60% | 413.07% | 350.42% |
| Ending Retained Earnings for FY 23: | \$67,134,541 | \$12,926,161 | \$5,835,469 |
| Per Capita Ending Retained Earnings: | \$6,096 | \$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

| | | | |
|--------------------------------------|------------------|----------------|--------|
| Unit Name: | Waterman Village | | |
| Unit Code: | 019/070/32 | County: | DeKalb |
| Fiscal Year End: | 4/30/2023 | | |
| Accounting Method: | Cash With Assets | | |
| Appropriation or Budget: | \$1,355,718 | | |
| Equalized Assessed Valuation: | \$37,398,442 | | |
| Population: | 1,433 | | |
| Employees: | | | |
| Full Time: | 9 | | |
| Part Time: | | | |
| Salaries Paid: | \$397,907 | | |

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 23: | \$1,352,282 | \$7,318,754 | \$3,823,260 |
| Per Capita Beginning Fund Balance: | \$944 | \$1,275 | \$946 |
| Revenues During FY 23: | \$1,333,134 | \$8,592,750 | \$4,029,354 |
| Expenditures During FY 23: | \$1,139,774 | \$7,387,630 | \$3,480,394 |
| Per Capita Revenues: | \$930 | \$1,271 | \$1,015 |
| Per Capita Expenditures: | \$795 | \$1,070 | \$859 |
| Revenues over/under Expenditures: | \$193,360 | \$1,205,119 | \$515,982 |
| Ratio of Fund Balance to Expenditures: | 135.61% | 148.27% | 123.08% |
| Ending Fund Balance for FY 23: | \$1,545,642 | \$8,185,113 | \$4,463,923 |
| Per Capita Ending Fund Balance: | \$1,079 | \$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: | \$484,115 | \$3,090,983 | \$1,499,515 |
| Total Unrestricted Net Assets: | \$1,356,520 | (\$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: | \$0 | \$14,536,814 | \$2,939,830 |
| Per Capita Debt: | \$0 | \$1,852 | \$913 |
| General Obligation Debt over EAV: | 0.00% | 1.72% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 23: | \$2,039,373 | \$12,422,012 | \$5,757,070 |
| Per Capita Beginning Retained Earnings | \$1,423 | \$2,109 | \$1,705 |
| Revenues During FY 23: | \$630,205 | \$4,017,717 | \$1,655,930 |
| Expenditures During FY 23: | \$474,331 | \$3,520,157 | \$1,505,208 |
| Per Capita Revenues: | \$440 | \$677 | \$474 |
| Per Capita Expenses: | \$331 | \$611 | \$435 |
| Operating Income (loss): | \$155,874 | \$497,561 | \$90,226 |
| Ratio of Retained Earnings to Expenses: | 482.39% | 413.07% | 350.42% |
| Ending Retained Earnings for FY 23: | \$2,288,110 | \$12,926,161 | \$5,835,469 |
| Per Capita Ending Retained Earnings: | \$1,597 | \$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

| | | | |
|--------------------------------------|--------------|----------------|----------|
| Unit Name: | Watseka City | | |
| Unit Code: | 038/105/30 | County: | Iroquois |
| Fiscal Year End: | 4/30/2023 | | |
| Accounting Method: | Combination | | |
| Appropriation or Budget: | \$10,920,941 | | |
| Equalized Assessed Valuation: | \$49,913,527 | | |
| Population: | 4,622 | | |
| Employees: | | | |
| Full Time: | 29 | | |
| Part Time: | 16 | | |
| Salaries Paid: | \$1,971,462 | | |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|-----------------|----------------|
| Beginning Fund Balance for FY 23: | \$7,061,855 | \$7,318,754 | \$3,823,260 |
| Per Capita Beginning Fund Balance: | \$1,528 | \$1,275 | \$946 |
| Revenues During FY 23: | \$6,749,131 | \$8,592,750 | \$4,029,354 |
| Expenditures During FY 23: | \$6,011,883 | \$7,387,630 | \$3,480,394 |
| Per Capita Revenues: | \$1,460 | \$1,271 | \$1,015 |
| Per Capita Expenditures: | \$1,301 | \$1,070 | \$859 |
| Revenues over/under Expenditures: | \$737,248 | \$1,205,119 | \$515,982 |
| Ratio of Fund Balance to Expenditures: | 128.89% | 148.27% | 123.08% |
| Ending Fund Balance for FY 23: | \$7,748,976 | \$8,185,113 | \$4,463,923 |
| Per Capita Ending Fund Balance: | \$1,677 | \$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: | \$3,771,401 | \$3,090,983 | \$1,499,515 |
| Total Unrestricted Net Assets: | \$4,606,857 | (\$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: | \$6,108,181 | \$14,536,814 | \$2,939,830 |
| Per Capita Debt: | \$1,322 | \$1,852 | \$913 |
| General Obligation Debt over EAV: | 11.93% | 1.72% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 23: | \$1,776,624 | \$12,422,012 | \$5,757,070 |
| Per Capita Beginning Retained Earnings | \$384 | \$2,109 | \$1,705 |
| Revenues During FY 23: | \$2,420,280 | \$4,017,717 | \$1,655,930 |
| Expenditures During FY 23: | \$1,719,625 | \$3,520,157 | \$1,505,208 |
| Per Capita Revenues: | \$524 | \$677 | \$474 |
| Per Capita Expenses: | \$372 | \$611 | \$435 |
| Operating Income (loss): | \$700,655 | \$497,561 | \$90,226 |
| Ratio of Retained Earnings to Expenses: | 138.07% | 413.07% | 350.42% |
| Ending Retained Earnings for FY 23: | \$2,374,313 | \$12,926,161 | \$5,835,469 |
| Per Capita Ending Retained Earnings: | \$514 | \$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

| | | | |
|--------------------------------------|------------------|----------------|-----------|
| Unit Name: | Watson Village | | |
| Unit Code: | 025/055/32 | County: | Effingham |
| Fiscal Year End: | 4/30/2023 | | |
| Accounting Method: | Cash With Assets | | |
| Appropriation or Budget: | \$300,200 | | |
| Equalized Assessed Valuation: | \$7,418,784 | | |
| Population: | 668 | | |
| Employees: | | | |
| Full Time: | 2 | | |
| Part Time: | 12 | | |
| Salaries Paid: | \$51,999 | | |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|-----------------|----------------|
| Beginning Fund Balance for FY 23: | \$1,068,803 | \$686,532 | \$347,854 |
| Per Capita Beginning Fund Balance: | \$1,600 | \$12,461 | \$971 |
| Revenues During FY 23: | \$321,528 | \$513,571 | \$224,624 |
| Expenditures During FY 23: | \$211,608 | \$418,948 | \$163,794 |
| Per Capita Revenues: | \$481 | \$23,831 | \$595 |
| Per Capita Expenditures: | \$317 | \$20,787 | \$472 |
| Revenues over/under Expenditures: | \$109,920 | \$94,624 | \$41,080 |
| Ratio of Fund Balance to Expenditures: | 557.03% | 353.94% | 249.85% |
| Ending Fund Balance for FY 23: | \$1,178,723 | \$763,867 | \$379,510 |
| Per Capita Ending Fund Balance: | \$1,765 | \$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: | \$403,189 | \$283,356 | \$81,395 |
| Total Unrestricted Net Assets: | \$778,983 | \$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: | \$0 | \$461,994 | \$32,000 |
| Per Capita Debt: | \$0 | \$8,336 | \$73 |
| General Obligation Debt over EAV: | 0.00% | 0.23% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 23: | \$342,155 | \$1,051,673 | \$521,393 |
| Per Capita Beginning Retained Earnings | \$512 | \$12,337 | \$1,328 |
| Revenues During FY 23: | \$3,519 | \$362,679 | \$130,462 |
| Expenditures During FY 23: | \$5,080 | \$335,468 | \$134,205 |
| Per Capita Revenues: | \$5 | \$10,028 | \$341 |
| Per Capita Expenses: | \$8 | \$8,684 | \$358 |
| Operating Income (loss): | (\$1,561) | \$27,212 | \$0 |
| Ratio of Retained Earnings to Expenses: | 6,704.61% | 420.53% | 326.14% |
| Ending Retained Earnings for FY 23: | \$340,594 | \$1,083,979 | \$539,990 |
| Per Capita Ending Retained Earnings: | \$510 | \$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

| | | | |
|--------------------------------------|-----------------------|----------------|------|
| Unit Name: | Wauconda Village | | |
| Unit Code: | 049/200/32 | County: | Lake |
| Fiscal Year End: | 4/30/2023 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$44,931,650 | | |
| Equalized Assessed Valuation: | \$448,622,777 | | |
| Population: | 13,932 | | |
| Employees: | | | |
| | Full Time: | 54 | |
| | Part Time: | 24 | |
| | Salaries Paid: | \$5,862,957 | |

| 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: | \$5,802,241 | \$7,318,754 | \$3,823,260 |
| Per Capita Beginning Fund Balance: | \$416 | \$1,275 | \$946 |
| Revenues During FY 23: | \$14,150,481 | \$8,592,750 | \$4,029,354 |
| Expenditures During FY 23: | \$9,489,441 | \$7,387,630 | \$3,480,394 |
| Per Capita Revenues: | \$1,016 | \$1,271 | \$1,015 |
| Per Capita Expenditures: | \$681 | \$1,070 | \$859 |
| Revenues over/under Expenditures: | \$4,661,040 | \$1,205,119 | \$515,982 |
| Ratio of Fund Balance to Expenditures: | 95.54% | 148.27% | 123.08% |
| Ending Fund Balance for FY 23: | \$9,066,106 | \$8,185,113 | \$4,463,923 |
| Per Capita Ending Fund Balance: | \$651 | \$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: | \$2,837,106 | \$3,090,983 | \$1,499,515 |
| Total Unrestricted Net Assets: | (\$721,736) | (\$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: | \$26,223,426 | \$14,536,814 | \$2,939,830 |
| Per Capita Debt: | \$1,882 | \$1,852 | \$913 |
| General Obligation Debt over EAV: | 4.59% | 1.72% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|---------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 23: | \$40,332,769 | \$12,422,012 | \$5,757,070 |
| Per Capita Beginning Retained Earnings | \$2,895 | \$2,109 | \$1,705 |
| Revenues During FY 23: | \$8,100,422 | \$4,017,717 | \$1,655,930 |
| Expenditures During FY 23: | \$7,346,322 | \$3,520,157 | \$1,505,208 |
| Per Capita Revenues: | \$581 | \$677 | \$474 |
| Per Capita Expenses: | \$527 | \$611 | \$435 |
| Operating Income (loss): | \$754,100 | \$497,561 | \$90,226 |
| Ratio of Retained Earnings to Expenses: | 559.28% | 413.07% | 350.42% |
| Ending Retained Earnings for FY 23: | \$41,086,869 | \$12,926,161 | \$5,835,469 |
| Per Capita Ending Retained Earnings: | \$2,949 | \$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

| | | | |
|--------------------------------------|------------------|----------------|------|
| Unit Name: | Waukegan City | | |
| Unit Code: | 049/205/30 | County: | Lake |
| Fiscal Year End: | 4/30/2023 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$233,451,800 | | |
| Equalized Assessed Valuation: | \$1,546,901,568 | | |
| Population: | 87,976 | | |
| Employees: | | | |
| Full Time: | 505 | | |
| Part Time: | | | |
| Salaries Paid: | \$45,907,099 | | |

Blended Component Units

| |
|--|
| |
|--|

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------------|-----------------|----------------|
| Beginning Fund Balance for FY 23: | \$66,098,795 | \$45,827,429 | \$34,700,999 |
| Per Capita Beginning Fund Balance: | \$751 | \$915 | \$919 |
| Revenues During FY 23: | \$139,863,123 | \$78,236,345 | \$60,818,797 |
| Expenditures During FY 23: | \$108,185,999 | \$67,704,125 | \$50,267,777 |
| Per Capita Revenues: | \$1,590 | \$1,512 | \$1,510 |
| Per Capita Expenditures: | \$1,230 | \$1,292 | \$1,272 |
| Revenues over/under Expenditures: | \$31,677,124 | \$10,532,220 | \$7,422,555 |
| Ratio of Fund Balance to Expenditures: | 75.45% | 85.37% | 77.35% |
| Ending Fund Balance for FY 23: | \$81,628,182 | \$51,747,668 | \$40,157,145 |
| Per Capita Ending Fund Balance: | \$928 | \$1,034 | \$1,023 |

Equity

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

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------------|-----------------|----------------|
| Total Restricted Net Assets: | \$32,838,205 | \$18,647,653 | \$12,267,557 |
| Total Unrestricted Net Assets: | (\$268,905,712) | (\$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: | \$451,205,019 | \$148,481,432 | \$87,529,265 |
| Per Capita Debt: | \$5,129 | \$2,751 | \$2,179 |
| General Obligation Debt over EAV: | 6.12% | 8.98% | 2.25% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|---------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 23: | \$91,463,347 | \$84,713,725 | \$62,510,846 |
| Per Capita Beginning Retained Earnings | \$1,040 | \$1,661 | \$1,337 |
| Revenues During FY 23: | \$18,400,202 | \$27,833,660 | \$19,017,689 |
| Expenditures During FY 23: | \$14,170,324 | \$24,431,806 | \$15,980,912 |
| Per Capita Revenues: | \$209 | \$534 | \$406 |
| Per Capita Expenses: | \$161 | \$463 | \$368 |
| Operating Income (loss): | \$4,229,878 | \$3,401,854 | \$2,362,233 |
| Ratio of Retained Earnings to Expenses: | 675.48% | 432.45% | 411.24% |
| Ending Retained Earnings for FY 23: | \$95,717,995 | \$88,626,567 | \$65,322,713 |
| Per Capita Ending Retained Earnings: | \$1,088 | \$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

| | | | |
|--------------------------------------|--------------|----------------|--------|
| Unit Name: | Waverly City | | |
| Unit Code: | 069/050/30 | County: | Morgan |
| Fiscal Year End: | 4/30/2023 | | |
| Accounting Method: | Combination | | |
| Appropriation or Budget: | \$5,640,100 | | |
| Equalized Assessed Valuation: | \$12,596,898 | | |
| Population: | 1,149 | | |
| Employees: | | | |
| Full Time: | 7 | | |
| Part Time: | 8 | | |
| Salaries Paid: | \$475,866 | | |

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 23: | \$850,813 | \$7,318,754 | \$3,823,260 |
| Per Capita Beginning Fund Balance: | \$740 | \$1,275 | \$946 |
| Revenues During FY 23: | \$794,682 | \$8,592,750 | \$4,029,354 |
| Expenditures During FY 23: | \$851,793 | \$7,387,630 | \$3,480,394 |
| Per Capita Revenues: | \$692 | \$1,271 | \$1,015 |
| Per Capita Expenditures: | \$741 | \$1,070 | \$859 |
| Revenues over/under Expenditures: | (\$57,111) | \$1,205,119 | \$515,982 |
| Ratio of Fund Balance to Expenditures: | 93.18% | 148.27% | 123.08% |
| Ending Fund Balance for FY 23: | \$793,702 | \$8,185,113 | \$4,463,923 |
| Per Capita Ending Fund Balance: | \$691 | \$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: | \$579,554 | \$3,090,983 | \$1,499,515 |
| Total Unrestricted Net Assets: | \$214,148 | (\$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: | \$1,589,906 | \$14,536,814 | \$2,939,830 |
| Per Capita Debt: | \$1,384 | \$1,852 | \$913 |
| General Obligation Debt over EAV: | 0.00% | 1.72% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 23: | \$2,325,890 | \$12,422,012 | \$5,757,070 |
| Per Capita Beginning Retained Earnings | \$2,024 | \$2,109 | \$1,705 |
| Revenues During FY 23: | \$1,064,485 | \$4,017,717 | \$1,655,930 |
| Expenditures During FY 23: | \$1,149,766 | \$3,520,157 | \$1,505,208 |
| Per Capita Revenues: | \$926 | \$677 | \$474 |
| Per Capita Expenses: | \$1,001 | \$611 | \$435 |
| Operating Income (loss): | (\$85,281) | \$497,561 | \$90,226 |
| Ratio of Retained Earnings to Expenses: | 194.88% | 413.07% | 350.42% |
| Ending Retained Earnings for FY 23: | \$2,240,609 | \$12,926,161 | \$5,835,469 |
| Per Capita Ending Retained Earnings: | \$1,950 | \$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

| | | | |
|--------------------------------------|------------------|----------------|--------|
| Unit Name: | Wayne Village | | |
| Unit Code: | 022/110/32 | County: | Dupage |
| Fiscal Year End: | 4/30/2023 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$7,854,123 | | |
| Equalized Assessed Valuation: | \$163,952,342 | | |
| Population: | 2,431 | | |
| Employees: | | | |
| Full Time: | 2 | | |
| Part Time: | 25 | | |
| Salaries Paid: | \$864,517 | | |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 23: | \$3,428,614 | \$7,318,754 | \$3,823,260 |
| Per Capita Beginning Fund Balance: | \$1,410 | \$1,275 | \$946 |
| Revenues During FY 23: | \$2,361,237 | \$8,592,750 | \$4,029,354 |
| Expenditures During FY 23: | \$2,202,556 | \$7,387,630 | \$3,480,394 |
| Per Capita Revenues: | \$971 | \$1,271 | \$1,015 |
| Per Capita Expenditures: | \$906 | \$1,070 | \$859 |
| Revenues over/under Expenditures: | \$158,681 | \$1,205,119 | \$515,982 |
| Ratio of Fund Balance to Expenditures: | 162.87% | 148.27% | 123.08% |
| Ending Fund Balance for FY 23: | \$3,587,295 | \$8,185,113 | \$4,463,923 |
| Per Capita Ending Fund Balance: | \$1,476 | \$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: | \$875,087 | \$3,090,983 | \$1,499,515 |
| Total Unrestricted Net Assets: | \$704,150 | (\$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: | \$127,075 | \$14,536,814 | \$2,939,830 |
| Per Capita Debt: | \$52 | \$1,852 | \$913 |
| General Obligation Debt over EAV: | 0.00% | 1.72% | 0.00% |

Enterprise Funds

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

| | | | |
|--------------------------------------|-----------------------|----------------|-------|
| Unit Name: | Wayne City Village | | |
| Unit Code: | 096/050/32 | County: | Wayne |
| Fiscal Year End: | 4/30/2023 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$3,132,085 | | |
| Equalized Assessed Valuation: | \$11,138,684 | | |
| Population: | 965 | | |
| Employees: | | | |
| | Full Time: | 8 | |
| | Part Time: | 20 | |
| | Salaries Paid: | \$473,640 | |

| Blended Component Units |
|------------------------------|
| Number Submitted = 1 |
| Wayne City Ambulance Service |

Fiscal Indicators

| <u>General and Special Funds</u> | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|-----------------------|------------------------|-----------------------|
| Beginning Fund Balance for FY 23: | \$893,014 | \$686,532 | \$347,854 |
| Per Capita Beginning Fund Balance: | \$925 | \$12,461 | \$971 |
| Revenues During FY 23: | \$778,208 | \$513,571 | \$224,624 |
| Expenditures During FY 23: | \$562,606 | \$418,948 | \$163,794 |
| Per Capita Revenues: | \$806 | \$23,831 | \$595 |
| Per Capita Expenditures: | \$583 | \$20,787 | \$472 |
| Revenues over/under Expenditures: | \$215,602 | \$94,624 | \$41,080 |
| Ratio of Fund Balance to Expenditures: | 197.05% | 353.94% | 249.85% |
| Ending Fund Balance for FY 23: | \$1,108,593 | \$763,867 | \$379,510 |
| Per Capita Ending Fund Balance: | \$1,149 | \$15,511 | \$1,116 |
| <u>Equity</u> | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
| Total Reserved Funds: | \$776,012 | \$14,175 | \$0 |
| Total Unreserved Funds: | \$1,174,698 | \$47,388 | \$0 |
| <u>Net Assets</u> | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
| Total Restricted Net Assets: | \$165,908 | \$283,356 | \$81,395 |
| Total Unrestricted Net Assets: | \$1,174,698 | \$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: | \$5,384,000 | \$461,994 | \$32,000 |
| Per Capita Debt: | \$5,579 | \$8,336 | \$73 |
| General Obligation Debt over EAV: | 0.00% | 0.23% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 23: | \$4,713,393 | \$1,051,673 | \$521,393 |
| Per Capita Beginning Retained Earnings | \$4,884 | \$12,337 | \$1,328 |
| Revenues During FY 23: | \$1,205,306 | \$362,679 | \$130,462 |
| Expenditures During FY 23: | \$1,486,395 | \$335,468 | \$134,205 |
| Per Capita Revenues: | \$1,249 | \$10,028 | \$341 |
| Per Capita Expenses: | \$1,540 | \$8,684 | \$358 |
| Operating Income (loss): | (\$281,089) | \$27,212 | \$0 |
| Ratio of Retained Earnings to Expenses: | 298.19% | 420.53% | 326.14% |
| Ending Retained Earnings for FY 23: | \$4,432,327 | \$1,083,979 | \$539,990 |
| Per Capita Ending Retained Earnings: | \$4,593 | \$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

| | | | |
|--------------------------------------|-----------------------|----------------|--------|
| Unit Name: | Waynesville Village | | |
| Unit Code: | 020/035/32 | County: | Dewitt |
| Fiscal Year End: | 4/30/2023 | | |
| Accounting Method: | Cash With Assets | | |
| Appropriation or Budget: | \$597,078 | | |
| Equalized Assessed Valuation: | \$3,005,253 | | |
| Population: | 410 | | |
| Employees: | | | |
| | Full Time: | | |
| | Part Time: | 17 | |
| | Salaries Paid: | \$73,960 | |

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 23: | \$190,359 | \$686,532 | \$347,854 |
| Per Capita Beginning Fund Balance: | \$464 | \$12,461 | \$971 |
| Revenues During FY 23: | \$187,721 | \$513,571 | \$224,624 |
| Expenditures During FY 23: | \$146,641 | \$418,948 | \$163,794 |
| Per Capita Revenues: | \$458 | \$23,831 | \$595 |
| Per Capita Expenditures: | \$358 | \$20,787 | \$472 |
| Revenues over/under Expenditures: | \$41,080 | \$94,624 | \$41,080 |
| Ratio of Fund Balance to Expenditures: | 157.83% | 353.94% | 249.85% |
| Ending Fund Balance for FY 23: | \$231,440 | \$763,867 | \$379,510 |
| Per Capita Ending Fund Balance: | \$564 | \$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: | \$34,128 | \$283,356 | \$81,395 |
| Total Unrestricted Net Assets: | \$197,312 | \$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: | \$325,000 | \$461,994 | \$32,000 |
| Per Capita Debt: | \$793 | \$8,336 | \$73 |
| General Obligation Debt over EAV: | 0.00% | 0.23% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 23: | \$353,542 | \$1,051,673 | \$521,393 |
| Per Capita Beginning Retained Earnings | \$862 | \$12,337 | \$1,328 |
| Revenues During FY 23: | \$116,004 | \$362,679 | \$130,462 |
| Expenditures During FY 23: | \$109,969 | \$335,468 | \$134,205 |
| Per Capita Revenues: | \$283 | \$10,028 | \$341 |
| Per Capita Expenses: | \$268 | \$8,684 | \$358 |
| Operating Income (loss): | \$6,035 | \$27,212 | \$0 |
| Ratio of Retained Earnings to Expenses: | 326.98% | 420.53% | 326.14% |
| Ending Retained Earnings for FY 23: | \$359,577 | \$1,083,979 | \$539,990 |
| Per Capita Ending Retained Earnings: | \$877 | \$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

| | |
|--------------------------------------|------------------|
| Unit Name: | Weldon Village |
| Unit Code: | 020/040/32 |
| County: | Dewitt |
| Fiscal Year End: | 4/30/2023 |
| Accounting Method: | Cash With Assets |
| Appropriation or Budget: | \$372,079 |
| Equalized Assessed Valuation: | \$4,100,460 |
| Population: | 369 |
| Employees: | |
| Full Time: | 1 |
| Part Time: | 9 |
| Salaries Paid: | \$86,827 |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 23: | \$229,885 | \$686,532 | \$347,854 |
| Per Capita Beginning Fund Balance: | \$623 | \$12,461 | \$971 |
| Revenues During FY 23: | \$210,201 | \$513,571 | \$224,624 |
| Expenditures During FY 23: | \$207,984 | \$418,948 | \$163,794 |
| Per Capita Revenues: | \$570 | \$23,831 | \$595 |
| Per Capita Expenditures: | \$564 | \$20,787 | \$472 |
| Revenues over/under Expenditures: | \$2,217 | \$94,624 | \$41,080 |
| Ratio of Fund Balance to Expenditures: | 111.60% | 353.94% | 249.85% |
| Ending Fund Balance for FY 23: | \$232,102 | \$763,867 | \$379,510 |
| Per Capita Ending Fund Balance: | \$629 | \$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: | \$60,579 | \$283,356 | \$81,395 |
| Total Unrestricted Net Assets: | \$171,523 | \$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: | \$655,000 | \$461,994 | \$32,000 |
| Per Capita Debt: | \$1,775 | \$8,336 | \$73 |
| General Obligation Debt over EAV: | 0.00% | 0.23% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 23: | \$1,386,763 | \$1,051,673 | \$521,393 |
| Per Capita Beginning Retained Earnings | \$3,758 | \$12,337 | \$1,328 |
| Revenues During FY 23: | \$181,811 | \$362,679 | \$130,462 |
| Expenditures During FY 23: | \$189,306 | \$335,468 | \$134,205 |
| Per Capita Revenues: | \$493 | \$10,028 | \$341 |
| Per Capita Expenses: | \$513 | \$8,684 | \$358 |
| Operating Income (loss): | (\$7,495) | \$27,212 | \$0 |
| Ratio of Retained Earnings to Expenses: | 728.59% | 420.53% | 326.14% |
| Ending Retained Earnings for FY 23: | \$1,379,268 | \$1,083,979 | \$539,990 |
| Per Capita Ending Retained Earnings: | \$3,738 | \$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

| | | | |
|--------------------------------------|--------------------|----------------|----------|
| Unit Name: | Wellington Village | | |
| Unit Code: | 038/110/32 | County: | Iroquois |
| Fiscal Year End: | 3/31/2023 | | |
| Accounting Method: | Cash With Assets | | |
| Appropriation or Budget: | \$264,986 | | |
| Equalized Assessed Valuation: | \$1,285,152 | | |
| Population: | 264 | | |
| Employees: | | | |
| Full Time: | | | |
| Part Time: | 5 | | |
| Salaries Paid: | \$14,586 | | |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|-----------------|----------------|
| Beginning Fund Balance for FY 23: | \$184,775 | \$686,532 | \$347,854 |
| Per Capita Beginning Fund Balance: | \$700 | \$12,461 | \$971 |
| Revenues During FY 23: | \$108,453 | \$513,571 | \$224,624 |
| Expenditures During FY 23: | \$70,198 | \$418,948 | \$163,794 |
| Per Capita Revenues: | \$411 | \$23,831 | \$595 |
| Per Capita Expenditures: | \$266 | \$20,787 | \$472 |
| Revenues over/under Expenditures: | \$38,255 | \$94,624 | \$41,080 |
| Ratio of Fund Balance to Expenditures: | 322.54% | 353.94% | 249.85% |
| Ending Fund Balance for FY 23: | \$226,416 | \$763,867 | \$379,510 |
| Per Capita Ending Fund Balance: | \$858 | \$15,511 | \$1,116 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|------------------|-----------------|----------------|
| Total Reserved Funds: | \$136,025 | \$14,175 | \$0 |
| Total Unreserved Funds: | \$90,391 | \$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: | \$251,810 | \$461,994 | \$32,000 |
| Per Capita Debt: | \$954 | \$8,336 | \$73 |
| General Obligation Debt over EAV: | 0.00% | 0.23% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|-----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 23: | \$3,065 | \$1,051,673 | \$521,393 |
| Per Capita Beginning Retained Earnings | \$12 | \$12,337 | \$1,328 |
| Revenues During FY 23: | \$54,532 | \$362,679 | \$130,462 |
| Expenditures During FY 23: | \$51,481 | \$335,468 | \$134,205 |
| Per Capita Revenues: | \$207 | \$10,028 | \$341 |
| Per Capita Expenses: | \$195 | \$8,684 | \$358 |
| Operating Income (loss): | \$3,051 | \$27,212 | \$0 |
| Ratio of Retained Earnings to Expenses: | 5.30% | 420.53% | 326.14% |
| Ending Retained Earnings for FY 23: | \$2,730 | \$1,083,979 | \$539,990 |
| Per Capita Ending Retained Earnings: | \$10 | \$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

| | |
|--------------------------------------|------------------|
| Unit Name: | Wenona City |
| Unit Code: | 059/040/30 |
| County: | Marshall |
| Fiscal Year End: | 4/30/2023 |
| Accounting Method: | Modified Accrual |
| Appropriation or Budget: | \$1,925,290 |
| Equalized Assessed Valuation: | \$11,554,831 |
| Population: | 1,116 |
| Employees: | |
| Full Time: | 4 |
| Part Time: | 23 |
| Salaries Paid: | \$225,063 |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 23: | \$361,630 | \$7,318,754 | \$3,823,260 |
| Per Capita Beginning Fund Balance: | \$324 | \$1,275 | \$946 |
| Revenues During FY 23: | \$788,183 | \$8,592,750 | \$4,029,354 |
| Expenditures During FY 23: | \$618,033 | \$7,387,630 | \$3,480,394 |
| Per Capita Revenues: | \$706 | \$1,271 | \$1,015 |
| Per Capita Expenditures: | \$554 | \$1,070 | \$859 |
| Revenues over/under Expenditures: | \$170,150 | \$1,205,119 | \$515,982 |
| Ratio of Fund Balance to Expenditures: | 94.13% | 148.27% | 123.08% |
| Ending Fund Balance for FY 23: | \$581,780 | \$8,185,113 | \$4,463,923 |
| Per Capita Ending Fund Balance: | \$521 | \$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: | \$145,228 | \$3,090,983 | \$1,499,515 |
| Total Unrestricted Net Assets: | \$436,552 | (\$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: | \$50,000 | \$14,536,814 | \$2,939,830 |
| Per Capita Debt: | \$45 | \$1,852 | \$913 |
| General Obligation Debt over EAV: | 0.00% | 1.72% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 23: | \$1,740,721 | \$12,422,012 | \$5,757,070 |
| Per Capita Beginning Retained Earnings | \$1,560 | \$2,109 | \$1,705 |
| Revenues During FY 23: | \$949,245 | \$4,017,717 | \$1,655,930 |
| Expenditures During FY 23: | \$558,508 | \$3,520,157 | \$1,505,208 |
| Per Capita Revenues: | \$851 | \$677 | \$474 |
| Per Capita Expenses: | \$500 | \$611 | \$435 |
| Operating Income (loss): | \$390,737 | \$497,561 | \$90,226 |
| Ratio of Retained Earnings to Expenses: | 381.63% | 413.07% | 350.42% |
| Ending Retained Earnings for FY 23: | \$2,131,458 | \$12,926,161 | \$5,835,469 |
| Per Capita Ending Retained Earnings: | \$1,910 | \$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

| | | | |
|--------------------------------------|------------------|----------------|------------|
| Unit Name: | Wenonah Village | | |
| Unit Code: | 068/095/32 | County: | Montgomery |
| Fiscal Year End: | 4/30/2023 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$16,216 | | |
| Equalized Assessed Valuation: | \$589,860 | | |
| Population: | 36 | | |
| Employees: | | | |
| Full Time: | | | |
| Part Time: | 1 | | |
| Salaries Paid: | \$1,320 | | |

| Blended Component Units |
|--|
| Number Submitted = 1 Village of Wenonah |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|-----------------|-----------------|----------------|
| Beginning Fund Balance for FY 23: | \$58,923 | \$686,532 | \$347,854 |
| Per Capita Beginning Fund Balance: | \$1,637 | \$12,461 | \$971 |
| Revenues During FY 23: | \$24,768 | \$513,571 | \$224,624 |
| Expenditures During FY 23: | \$15,370 | \$418,948 | \$163,794 |
| Per Capita Revenues: | \$688 | \$23,831 | \$595 |
| Per Capita Expenditures: | \$427 | \$20,787 | \$472 |
| Revenues over/under Expenditures: | \$9,398 | \$94,624 | \$41,080 |
| Ratio of Fund Balance to Expenditures: | 444.51% | 353.94% | 249.85% |
| Ending Fund Balance for FY 23: | \$68,321 | \$763,867 | \$379,510 |
| Per Capita Ending Fund Balance: | \$1,898 | \$15,511 | \$1,116 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$0 | \$14,175 | \$0 |
| Total Unreserved Funds: | \$4,466 | \$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: | \$0 | \$461,994 | \$32,000 |
| Per Capita Debt: | \$0 | \$8,336 | \$73 |
| General Obligation Debt over EAV: | 0.00% | 0.23% | 0.00% |

Enterprise Funds

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

| | | | |
|--------------------------------------|-----------------------|----------------|-----|
| Unit Name: | West Brooklyn Village | | |
| Unit Code: | 052/065/32 | County: | Lee |
| Fiscal Year End: | 4/30/2023 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$205,200 | | |
| Equalized Assessed Valuation: | \$1,486,111 | | |
| Population: | 154 | | |
| Employees: | | | |
| Full Time: | | | |
| Part Time: | 11 | | |
| Salaries Paid: | \$16,325 | | |

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 23: | \$366,115 | \$686,532 | \$347,854 |
| Per Capita Beginning Fund Balance: | \$2,377 | \$12,461 | \$971 |
| Revenues During FY 23: | \$68,408 | \$513,571 | \$224,624 |
| Expenditures During FY 23: | \$45,917 | \$418,948 | \$163,794 |
| Per Capita Revenues: | \$444 | \$23,831 | \$595 |
| Per Capita Expenditures: | \$298 | \$20,787 | \$472 |
| Revenues over/under Expenditures: | \$22,491 | \$94,624 | \$41,080 |
| Ratio of Fund Balance to Expenditures: | 827.70% | 353.94% | 249.85% |
| Ending Fund Balance for FY 23: | \$380,056 | \$763,867 | \$379,510 |
| Per Capita Ending Fund Balance: | \$2,468 | \$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: | \$88,740 | \$283,356 | \$81,395 |
| Total Unrestricted Net Assets: | \$291,316 | \$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: | \$0 | \$461,994 | \$32,000 |
| Per Capita Debt: | \$0 | \$8,336 | \$73 |
| General Obligation Debt over EAV: | 0.00% | 0.23% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 23: | \$172,887 | \$1,051,673 | \$521,393 |
| Per Capita Beginning Retained Earnings | \$1,123 | \$12,337 | \$1,328 |
| Revenues During FY 23: | \$48,851 | \$362,679 | \$130,462 |
| Expenditures During FY 23: | \$52,383 | \$335,468 | \$134,205 |
| Per Capita Revenues: | \$317 | \$10,028 | \$341 |
| Per Capita Expenses: | \$340 | \$8,684 | \$358 |
| Operating Income (loss): | (\$3,532) | \$27,212 | \$0 |
| Ratio of Retained Earnings to Expenses: | 339.62% | 420.53% | 326.14% |
| Ending Retained Earnings for FY 23: | \$177,905 | \$1,083,979 | \$539,990 |
| Per Capita Ending Retained Earnings: | \$1,155 | \$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

| | | | |
|--------------------------------------|-------------------|----------------|--------|
| Unit Name: | West Chicago City | | |
| Unit Code: | 022/115/30 | County: | Dupage |
| Fiscal Year End: | 12/31/2023 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$55,061,433 | | |
| Equalized Assessed Valuation: | \$872,388,388 | | |
| Population: | 25,632 | | |
| Employees: | | | |
| Full Time: | 122 | | |
| Part Time: | 1 | | |
| Salaries Paid: | \$12,498,419 | | |

| 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: | \$17,496,603 | \$45,827,429 | \$34,700,999 |
| Per Capita Beginning Fund Balance: | \$683 | \$915 | \$919 |
| Revenues During FY 23: | \$26,201,635 | \$78,236,345 | \$60,818,797 |
| Expenditures During FY 23: | \$21,776,049 | \$67,704,125 | \$50,267,777 |
| Per Capita Revenues: | \$1,022 | \$1,512 | \$1,510 |
| Per Capita Expenditures: | \$850 | \$1,292 | \$1,272 |
| Revenues over/under Expenditures: | \$4,425,586 | \$10,532,220 | \$7,422,555 |
| Ratio of Fund Balance to Expenditures: | 97.49% | 85.37% | 77.35% |
| Ending Fund Balance for FY 23: | \$21,230,103 | \$51,747,668 | \$40,157,145 |
| Per Capita Ending Fund Balance: | \$828 | \$1,034 | \$1,023 |

Equity

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

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-----------------------|-----------------|----------------|
| Total Restricted Net Assets: | \$13,554,830 | \$18,647,653 | \$12,267,557 |
| Total Unrestricted Net Assets: | (\$13,879,879) | (\$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: | \$39,954,941 | \$148,481,432 | \$87,529,265 |
| Per Capita Debt: | \$1,559 | \$2,751 | \$2,179 |
| General Obligation Debt over EAV: | 0.00% | 8.98% | 2.25% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|---------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 23: | \$85,872,485 | \$84,713,725 | \$62,510,846 |
| Per Capita Beginning Retained Earnings | \$3,350 | \$1,661 | \$1,337 |
| Revenues During FY 23: | \$15,922,199 | \$27,833,660 | \$19,017,689 |
| Expenditures During FY 23: | \$14,522,583 | \$24,431,806 | \$15,980,912 |
| Per Capita Revenues: | \$621 | \$534 | \$406 |
| Per Capita Expenses: | \$567 | \$463 | \$368 |
| Operating Income (loss): | \$1,399,616 | \$3,401,854 | \$2,362,233 |
| Ratio of Retained Earnings to Expenses: | 605.71% | 432.45% | 411.24% |
| Ending Retained Earnings for FY 23: | \$87,964,187 | \$88,626,567 | \$65,322,713 |
| Per Capita Ending Retained Earnings: | \$3,432 | \$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

| | | | |
|--------------------------------------|-------------------|----------------|----------|
| Unit Name: | West City Village | | |
| Unit Code: | 028/065/32 | County: | Franklin |
| Fiscal Year End: | 4/30/2023 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$5,821,700 | | |
| Equalized Assessed Valuation: | \$15,768,962 | | |
| Population: | 656 | | |
| Employees: | | | |
| Full Time: | 15 | | |
| Part Time: | 14 | | |
| Salaries Paid: | \$1,022,941 | | |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|-----------------|----------------|
| Beginning Fund Balance for FY 23: | \$6,390,484 | \$686,532 | \$347,854 |
| Per Capita Beginning Fund Balance: | \$9,742 | \$12,461 | \$971 |
| Revenues During FY 23: | \$2,623,236 | \$513,571 | \$224,624 |
| Expenditures During FY 23: | \$1,935,660 | \$418,948 | \$163,794 |
| Per Capita Revenues: | \$3,999 | \$23,831 | \$595 |
| Per Capita Expenditures: | \$2,951 | \$20,787 | \$472 |
| Revenues over/under Expenditures: | \$687,576 | \$94,624 | \$41,080 |
| Ratio of Fund Balance to Expenditures: | 365.55% | 353.94% | 249.85% |
| Ending Fund Balance for FY 23: | \$7,075,720 | \$763,867 | \$379,510 |
| Per Capita Ending Fund Balance: | \$10,786 | \$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: | \$1,373,622 | \$283,356 | \$81,395 |
| Total Unrestricted Net Assets: | \$5,359,164 | \$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: | \$0 | \$461,994 | \$32,000 |
| Per Capita Debt: | \$0 | \$8,336 | \$73 |
| General Obligation Debt over EAV: | 0.00% | 0.23% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 23: | \$1,998,184 | \$1,051,673 | \$521,393 |
| Per Capita Beginning Retained Earnings | \$3,046 | \$12,337 | \$1,328 |
| Revenues During FY 23: | \$346,711 | \$362,679 | \$130,462 |
| Expenditures During FY 23: | \$331,473 | \$335,468 | \$134,205 |
| Per Capita Revenues: | \$529 | \$10,028 | \$341 |
| Per Capita Expenses: | \$505 | \$8,684 | \$358 |
| Operating Income (loss): | \$15,238 | \$27,212 | \$0 |
| Ratio of Retained Earnings to Expenses: | 608.12% | 420.53% | 326.14% |
| Ending Retained Earnings for FY 23: | \$2,015,762 | \$1,083,979 | \$539,990 |
| Per Capita Ending Retained Earnings: | \$3,073 | \$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

| | |
|--------------------------------------|---------------------|
| Unit Name: | West Dundee Village |
| Unit Code: | 045/105/32 |
| County: | Kane |
| Fiscal Year End: | 4/30/2023 |
| Accounting Method: | Modified Accrual |
| Appropriation or Budget: | \$24,095,590 |
| Equalized Assessed Valuation: | \$307,678,706 |
| Population: | 7,686 |
| Employees: | |
| Full Time: | 55 |
| Part Time: | 54 |
| Salaries Paid: | \$6,266,490 |

Blended Component Units

Number Submitted = 2
 Village of West Dundee Firefighters' Pension Fun
 Village of West Dundee Police Pension Fund

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 23: | \$9,842,289 | \$7,318,754 | \$3,823,260 |
| Per Capita Beginning Fund Balance: | \$1,281 | \$1,275 | \$946 |
| Revenues During FY 23: | \$16,112,733 | \$8,592,750 | \$4,029,354 |
| Expenditures During FY 23: | \$12,396,585 | \$7,387,630 | \$3,480,394 |
| Per Capita Revenues: | \$2,096 | \$1,271 | \$1,015 |
| Per Capita Expenditures: | \$1,613 | \$1,070 | \$859 |
| Revenues over/under Expenditures: | \$3,716,148 | \$1,205,119 | \$515,982 |
| Ratio of Fund Balance to Expenditures: | 82.97% | 148.27% | 123.08% |
| Ending Fund Balance for FY 23: | \$10,285,200 | \$8,185,113 | \$4,463,923 |
| Per Capita Ending Fund Balance: | \$1,338 | \$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: | \$2,835,187 | \$3,090,983 | \$1,499,515 |
| Total Unrestricted Net Assets: | \$1,525,586 | (\$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: | \$25,351,669 | \$14,536,814 | \$2,939,830 |
| Per Capita Debt: | \$3,298 | \$1,852 | \$913 |
| General Obligation Debt over EAV: | 1.48% | 1.72% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|---------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 23: | \$17,888,668 | \$12,422,012 | \$5,757,070 |
| Per Capita Beginning Retained Earnings | \$2,327 | \$2,109 | \$1,705 |
| Revenues During FY 23: | \$3,902,084 | \$4,017,717 | \$1,655,930 |
| Expenditures During FY 23: | \$3,614,831 | \$3,520,157 | \$1,505,208 |
| Per Capita Revenues: | \$508 | \$677 | \$474 |
| Per Capita Expenses: | \$470 | \$611 | \$435 |
| Operating Income (loss): | \$287,253 | \$497,561 | \$90,226 |
| Ratio of Retained Earnings to Expenses: | 500.46% | 413.07% | 350.42% |
| Ending Retained Earnings for FY 23: | \$18,090,921 | \$12,926,161 | \$5,835,469 |
| Per Capita Ending Retained Earnings: | \$2,354 | \$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

| | |
|--------------------------------------|------------------|
| Unit Name: | West Peoria City |
| Unit Code: | 072/080/30 |
| County: | Peoria |
| Fiscal Year End: | 4/30/2023 |
| Accounting Method: | Cash With Assets |
| Appropriation or Budget: | \$5,297,380 |
| Equalized Assessed Valuation: | \$43,307,916 |
| Population: | 4,263 |
| Employees: | |
| Full Time: | 6 |
| Part Time: | 14 |
| Salaries Paid: | \$284,205 |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 23: | \$6,732,409 | \$7,318,754 | \$3,823,260 |
| Per Capita Beginning Fund Balance: | \$1,579 | \$1,275 | \$946 |
| Revenues During FY 23: | \$3,703,182 | \$8,592,750 | \$4,029,354 |
| Expenditures During FY 23: | \$1,826,236 | \$7,387,630 | \$3,480,394 |
| Per Capita Revenues: | \$869 | \$1,271 | \$1,015 |
| Per Capita Expenditures: | \$428 | \$1,070 | \$859 |
| Revenues over/under Expenditures: | \$1,876,946 | \$1,205,119 | \$515,982 |
| Ratio of Fund Balance to Expenditures: | 457.74% | 148.27% | 123.08% |
| Ending Fund Balance for FY 23: | \$8,359,355 | \$8,185,113 | \$4,463,923 |
| Per Capita Ending Fund Balance: | \$1,961 | \$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: | \$2,911,532 | \$3,090,983 | \$1,499,515 |
| Total Unrestricted Net Assets: | \$6,879,053 | (\$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: | \$0 | \$14,536,814 | \$2,939,830 |
| Per Capita Debt: | \$0 | \$1,852 | \$913 |
| General Obligation Debt over EAV: | 0.00% | 1.72% | 0.00% |

Enterprise Funds

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

| | | | |
|--------------------------------------|--------------------|----------------|---------|
| Unit Name: | West Point Village | | |
| Unit Code: | 034/080/32 | County: | Hancock |
| Fiscal Year End: | 4/30/2023 | | |
| Accounting Method: | Cash With Assets | | |
| Appropriation or Budget: | \$261,392 | | |
| Equalized Assessed Valuation: | \$563,005 | | |
| Population: | 140 | | |
| Employees: | | | |
| Full Time: | | | |
| Part Time: | 8 | | |
| Salaries Paid: | \$11,225 | | |

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 23: | \$119,925 | \$686,532 | \$347,854 |
| Per Capita Beginning Fund Balance: | \$857 | \$12,461 | \$971 |
| Revenues During FY 23: | \$57,510 | \$513,571 | \$224,624 |
| Expenditures During FY 23: | \$34,466 | \$418,948 | \$163,794 |
| Per Capita Revenues: | \$411 | \$23,831 | \$595 |
| Per Capita Expenditures: | \$246 | \$20,787 | \$472 |
| Revenues over/under Expenditures: | \$23,044 | \$94,624 | \$41,080 |
| Ratio of Fund Balance to Expenditures: | 414.81% | 353.94% | 249.85% |
| Ending Fund Balance for FY 23: | \$142,969 | \$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: | \$22,914 | \$14,175 | \$0 |
| Total Unreserved Funds: | \$120,056 | \$47,388 | \$0 |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$22,914 | \$283,356 | \$81,395 |
| Total Unrestricted Net Assets: | \$120,056 | \$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: | \$0 | \$461,994 | \$32,000 |
| Per Capita Debt: | \$0 | \$8,336 | \$73 |
| General Obligation Debt over EAV: | 0.00% | 0.23% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|-------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 23: | \$610,183 | \$1,051,673 | \$521,393 |
| Per Capita Beginning Retained Earnings | \$4,358 | \$12,337 | \$1,328 |
| Revenues During FY 23: | \$61,367 | \$362,679 | \$130,462 |
| Expenditures During FY 23: | \$96,358 | \$335,468 | \$134,205 |
| Per Capita Revenues: | \$438 | \$10,028 | \$341 |
| Per Capita Expenses: | \$688 | \$8,684 | \$358 |
| Operating Income (loss): | (\$34,991) | \$27,212 | \$0 |
| Ratio of Retained Earnings to Expenses: | 596.93% | 420.53% | 326.14% |
| Ending Retained Earnings for FY 23: | \$575,192 | \$1,083,979 | \$539,990 |
| Per Capita Ending Retained Earnings: | \$4,109 | \$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

| | | | |
|--------------------------------------|-----------------------|----------------|---------|
| Unit Name: | West Salem Village | | |
| Unit Code: | 024/025/32 | County: | Edwards |
| Fiscal Year End: | 4/30/2023 | | |
| Accounting Method: | Cash With Assets | | |
| Appropriation or Budget: | \$1,152,500 | | |
| Equalized Assessed Valuation: | \$3,858,481 | | |
| Population: | 786 | | |
| Employees: | | | |
| | Full Time: | 4 | |
| | Part Time: | 25 | |
| | Salaries Paid: | \$169,287 | |

| Blended Component Units |
|------------------------------|
| Number Submitted = 1 |
| West Salem Sanitary District |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|-----------------|----------------|
| Beginning Fund Balance for FY 23: | \$809,548 | \$686,532 | \$347,854 |
| Per Capita Beginning Fund Balance: | \$1,030 | \$12,461 | \$971 |
| Revenues During FY 23: | \$695,539 | \$513,571 | \$224,624 |
| Expenditures During FY 23: | \$474,405 | \$418,948 | \$163,794 |
| Per Capita Revenues: | \$885 | \$23,831 | \$595 |
| Per Capita Expenditures: | \$604 | \$20,787 | \$472 |
| Revenues over/under Expenditures: | \$221,134 | \$94,624 | \$41,080 |
| Ratio of Fund Balance to Expenditures: | 206.37% | 353.94% | 249.85% |
| Ending Fund Balance for FY 23: | \$979,014 | \$763,867 | \$379,510 |
| Per Capita Ending Fund Balance: | \$1,246 | \$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: | \$553,358 | \$283,356 | \$81,395 |
| Total Unrestricted Net Assets: | \$425,656 | \$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: | \$20,000 | \$461,994 | \$32,000 |
| Per Capita Debt: | \$25 | \$8,336 | \$73 |
| General Obligation Debt over EAV: | 0.52% | 0.23% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 23: | \$1,287,558 | \$1,051,673 | \$521,393 |
| Per Capita Beginning Retained Earnings | \$1,638 | \$12,337 | \$1,328 |
| Revenues During FY 23: | \$298,325 | \$362,679 | \$130,462 |
| Expenditures During FY 23: | \$222,586 | \$335,468 | \$134,205 |
| Per Capita Revenues: | \$380 | \$10,028 | \$341 |
| Per Capita Expenses: | \$283 | \$8,684 | \$358 |
| Operating Income (loss): | \$75,739 | \$27,212 | \$0 |
| Ratio of Retained Earnings to Expenses: | 646.94% | 420.53% | 326.14% |
| Ending Retained Earnings for FY 23: | \$1,439,990 | \$1,083,979 | \$539,990 |
| Per Capita Ending Retained Earnings: | \$1,832 | \$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

| | | | |
|--------------------------------------|-------------------------|----------------|------|
| Unit Name: | Western Springs Village | | |
| Unit Code: | 016/585/32 | County: | Cook |
| Fiscal Year End: | 12/31/2023 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$43,854,439 | | |
| Equalized Assessed Valuation: | \$768,052,470 | | |
| Population: | 13,557 | | |
| Employees: | | | |
| Full Time: | 67 | | |
| Part Time: | 164 | | |
| Salaries Paid: | \$7,793,222 | | |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 23: | \$9,447,904 | \$7,318,754 | \$3,823,260 |
| Per Capita Beginning Fund Balance: | \$697 | \$1,275 | \$946 |
| Revenues During FY 23: | \$18,188,577 | \$8,592,750 | \$4,029,354 |
| Expenditures During FY 23: | \$15,159,754 | \$7,387,630 | \$3,480,394 |
| Per Capita Revenues: | \$1,342 | \$1,271 | \$1,015 |
| Per Capita Expenditures: | \$1,118 | \$1,070 | \$859 |
| Revenues over/under Expenditures: | \$3,028,823 | \$1,205,119 | \$515,982 |
| Ratio of Fund Balance to Expenditures: | 81.86% | 148.27% | 123.08% |
| Ending Fund Balance for FY 23: | \$12,409,580 | \$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: | \$5,288,066 | \$3,090,983 | \$1,499,515 |
| Total Unrestricted Net Assets: | (\$3,138,171) | (\$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: | \$48,713,617 | \$14,536,814 | \$2,939,830 |
| Per Capita Debt: | \$3,593 | \$1,852 | \$913 |
| General Obligation Debt over EAV: | 1.81% | 1.72% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|---------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 23: | \$13,853,130 | \$12,422,012 | \$5,757,070 |
| Per Capita Beginning Retained Earnings | \$1,022 | \$2,109 | \$1,705 |
| Revenues During FY 23: | \$8,521,439 | \$4,017,717 | \$1,655,930 |
| Expenditures During FY 23: | \$5,195,747 | \$3,520,157 | \$1,505,208 |
| Per Capita Revenues: | \$629 | \$677 | \$474 |
| Per Capita Expenses: | \$383 | \$611 | \$435 |
| Operating Income (loss): | \$3,325,692 | \$497,561 | \$90,226 |
| Ratio of Retained Earnings to Expenses: | 337.37% | 413.07% | 350.42% |
| Ending Retained Earnings for FY 23: | \$17,528,822 | \$12,926,161 | \$5,835,469 |
| Per Capita Ending Retained Earnings: | \$1,293 | \$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

| | | | |
|--------------------------------------|-------------------|----------------|-------|
| Unit Name: | Westfield Village | | |
| Unit Code: | 012/025/32 | County: | Clark |
| Fiscal Year End: | 4/30/2023 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$6,691,700 | | |
| Equalized Assessed Valuation: | \$4,232,774 | | |
| Population: | 536 | | |
| Employees: | | | |
| Full Time: | 1 | | |
| Part Time: | 8 | | |
| Salaries Paid: | \$89,717 | | |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 23: | \$258,815 | \$686,532 | \$347,854 |
| Per Capita Beginning Fund Balance: | \$483 | \$12,461 | \$971 |
| Revenues During FY 23: | \$330,937 | \$513,571 | \$224,624 |
| Expenditures During FY 23: | \$433,709 | \$418,948 | \$163,794 |
| Per Capita Revenues: | \$617 | \$23,831 | \$595 |
| Per Capita Expenditures: | \$809 | \$20,787 | \$472 |
| Revenues over/under Expenditures: | (\$102,772) | \$94,624 | \$41,080 |
| Ratio of Fund Balance to Expenditures: | 162.88% | 353.94% | 249.85% |
| Ending Fund Balance for FY 23: | \$706,445 | \$763,867 | \$379,510 |
| Per Capita Ending Fund Balance: | \$1,318 | \$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: | \$206,107 | \$283,356 | \$81,395 |
| Total Unrestricted Net Assets: | (\$133,826) | \$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: | \$721,837 | \$461,994 | \$32,000 |
| Per Capita Debt: | \$1,347 | \$8,336 | \$73 |
| General Obligation Debt over EAV: | 12.99% | 0.23% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|-------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 23: | \$516,460 | \$1,051,673 | \$521,393 |
| Per Capita Beginning Retained Earnings | \$964 | \$12,337 | \$1,328 |
| Revenues During FY 23: | \$292,134 | \$362,679 | \$130,462 |
| Expenditures During FY 23: | \$346,785 | \$335,468 | \$134,205 |
| Per Capita Revenues: | \$545 | \$10,028 | \$341 |
| Per Capita Expenses: | \$647 | \$8,684 | \$358 |
| Operating Income (loss): | (\$54,651) | \$27,212 | \$0 |
| Ratio of Retained Earnings to Expenses: | 122.55% | 420.53% | 326.14% |
| Ending Retained Earnings for FY 23: | \$424,994 | \$1,083,979 | \$539,990 |
| Per Capita Ending Retained Earnings: | \$793 | \$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

| | |
|--------------------------------------|-------------------------|
| Unit Name: | Westmont Village |
| Unit Code: | 022/120/32 |
| County: | Dupage |
| Fiscal Year End: | 4/30/2023 |
| Accounting Method: | Modified Accrual |
| Appropriation or Budget: | \$119,999,000 |
| Equalized Assessed Valuation: | \$984,852,763 |
| Population: | 24,429 |
| Employees: | |
| Full Time: | 110 |
| Part Time: | 99 |
| Salaries Paid: | \$14,504,293 |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|---------------------|-----------------|----------------|
| Beginning Fund Balance for FY 23: | \$40,679,875 | \$7,318,754 | \$3,823,260 |
| Per Capita Beginning Fund Balance: | \$1,665 | \$1,275 | \$946 |
| Revenues During FY 23: | \$42,190,328 | \$8,592,750 | \$4,029,354 |
| Expenditures During FY 23: | \$34,630,063 | \$7,387,630 | \$3,480,394 |
| Per Capita Revenues: | \$1,727 | \$1,271 | \$1,015 |
| Per Capita Expenditures: | \$1,418 | \$1,070 | \$859 |
| Revenues over/under Expenditures: | \$7,560,265 | \$1,205,119 | \$515,982 |
| Ratio of Fund Balance to Expenditures: | 111.95% | 148.27% | 123.08% |
| Ending Fund Balance for FY 23: | \$38,769,350 | \$8,185,113 | \$4,463,923 |
| Per Capita Ending Fund Balance: | \$1,587 | \$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: | \$12,566,068 | \$3,090,983 | \$1,499,515 |
| Total Unrestricted Net Assets: | \$3,674,048 | (\$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: | \$82,404,370 | \$14,536,814 | \$2,939,830 |
| Per Capita Debt: | \$3,373 | \$1,852 | \$913 |
| General Obligation Debt over EAV: | 2.69% | 1.72% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|---------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 23: | \$18,726,571 | \$12,422,012 | \$5,757,070 |
| Per Capita Beginning Retained Earnings | \$767 | \$2,109 | \$1,705 |
| Revenues During FY 23: | \$8,102,470 | \$4,017,717 | \$1,655,930 |
| Expenditures During FY 23: | \$7,842,611 | \$3,520,157 | \$1,505,208 |
| Per Capita Revenues: | \$332 | \$677 | \$474 |
| Per Capita Expenses: | \$321 | \$611 | \$435 |
| Operating Income (loss): | \$259,859 | \$497,561 | \$90,226 |
| Ratio of Retained Earnings to Expenses: | 257.03% | 413.07% | 350.42% |
| Ending Retained Earnings for FY 23: | \$20,158,151 | \$12,926,161 | \$5,835,469 |
| Per Capita Ending Retained Earnings: | \$825 | \$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

| | | | |
|--------------------------------------|-----------------------|----------------|--------|
| Unit Name: | Wheaton City | | |
| Unit Code: | 022/125/30 | County: | Dupage |
| Fiscal Year End: | 12/31/2023 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$133,280,755 | | |
| Equalized Assessed Valuation: | \$2,456,715,902 | | |
| Population: | 52,984 | | |
| Employees: | | | |
| | Full Time: | 251 | |
| | Part Time: | 49 | |
| | Salaries Paid: | \$29,526,413 | |

| 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: | \$30,486,050 | \$45,827,429 | \$34,700,999 |
| Per Capita Beginning Fund Balance: | \$575 | \$915 | \$919 |
| Revenues During FY 23: | \$57,782,943 | \$78,236,345 | \$60,818,797 |
| Expenditures During FY 23: | \$50,248,076 | \$67,704,125 | \$50,267,777 |
| Per Capita Revenues: | \$1,091 | \$1,512 | \$1,510 |
| Per Capita Expenditures: | \$948 | \$1,292 | \$1,272 |
| Revenues over/under Expenditures: | \$7,534,867 | \$10,532,220 | \$7,422,555 |
| Ratio of Fund Balance to Expenditures: | 58.92% | 85.37% | 77.35% |
| Ending Fund Balance for FY 23: | \$29,607,008 | \$51,747,668 | \$40,157,145 |
| Per Capita Ending Fund Balance: | \$559 | \$1,034 | \$1,023 |
| <u>Equity</u> | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
| Total Reserved Funds: | \$0 | \$4,513 | \$0 |
| Total Unreserved Funds: | \$0 | \$264,094 | \$0 |
| <u>Net Assets</u> | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
| Total Restricted Net Assets: | \$9,248,665 | \$18,647,653 | \$12,267,557 |
| Total Unrestricted Net Assets: | (\$7,198,277) | (\$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: | \$52,420,000 | \$148,481,432 | \$87,529,265 |
| Per Capita Debt: | \$989 | \$2,751 | \$2,179 |
| General Obligation Debt over EAV: | 2.13% | 8.98% | 2.25% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 23: | \$57,581,196 | \$84,713,725 | \$62,510,846 |
| Per Capita Beginning Retained Earnings | \$1,087 | \$1,661 | \$1,337 |
| Revenues During FY 23: | \$18,757,005 | \$27,833,660 | \$19,017,689 |
| Expenditures During FY 23: | \$20,391,962 | \$24,431,806 | \$15,980,912 |
| Per Capita Revenues: | \$354 | \$534 | \$406 |
| Per Capita Expenses: | \$385 | \$463 | \$368 |
| Operating Income (loss): | (\$1,634,957) | \$3,401,854 | \$2,362,233 |
| Ratio of Retained Earnings to Expenses: | 280.84% | 432.45% | 411.24% |
| Ending Retained Earnings for FY 23: | \$57,268,423 | \$88,626,567 | \$65,322,713 |
| Per Capita Ending Retained Earnings: | \$1,081 | \$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

| | | | |
|--------------------------------------|------------------|----------------|--------|
| Unit Name: | Wheeler Village | | |
| Unit Code: | 040/030/32 | County: | Jasper |
| Fiscal Year End: | 4/30/2023 | | |
| Accounting Method: | Cash With Assets | | |
| Appropriation or Budget: | \$41,623 | | |
| Equalized Assessed Valuation: | \$688,589 | | |
| Population: | 96 | | |
| Employees: | | | |
| Full Time: | | | |
| Part Time: | 9 | | |
| Salaries Paid: | \$9,000 | | |

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 23: | \$176,190 | \$686,532 | \$347,854 |
| Per Capita Beginning Fund Balance: | \$1,835 | \$12,461 | \$971 |
| Revenues During FY 23: | \$58,314 | \$513,571 | \$224,624 |
| Expenditures During FY 23: | \$41,623 | \$418,948 | \$163,794 |
| Per Capita Revenues: | \$607 | \$23,831 | \$595 |
| Per Capita Expenditures: | \$434 | \$20,787 | \$472 |
| Revenues over/under Expenditures: | \$16,691 | \$94,624 | \$41,080 |
| Ratio of Fund Balance to Expenditures: | 463.40% | 353.94% | 249.85% |
| Ending Fund Balance for FY 23: | \$192,881 | \$763,867 | \$379,510 |
| Per Capita Ending Fund Balance: | \$2,009 | \$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: | \$36,418 | \$283,356 | \$81,395 |
| Total Unrestricted Net Assets: | \$156,463 | \$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: | \$0 | \$461,994 | \$32,000 |
| Per Capita Debt: | \$0 | \$8,336 | \$73 |
| General Obligation Debt over EAV: | 0.00% | 0.23% | 0.00% |

Enterprise Funds

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

| | | | |
|--------------------------------------|------------------|----------------|------|
| Unit Name: | Wheeling Village | | |
| Unit Code: | 016/595/32 | County: | Cook |
| Fiscal Year End: | 12/30/2023 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$118,928,891 | | |
| Equalized Assessed Valuation: | \$1,280,599,767 | | |
| Population: | 39,137 | | |
| Employees: | | | |
| Full Time: | 233 | | |
| Part Time: | 22 | | |
| Salaries Paid: | \$25,966,958 | | |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|---------------------|-----------------|----------------|
| Beginning Fund Balance for FY 23: | \$22,059,230 | \$45,827,429 | \$34,700,999 |
| Per Capita Beginning Fund Balance: | \$564 | \$915 | \$919 |
| Revenues During FY 23: | \$54,618,804 | \$78,236,345 | \$60,818,797 |
| Expenditures During FY 23: | \$48,446,326 | \$67,704,125 | \$50,267,777 |
| Per Capita Revenues: | \$1,396 | \$1,512 | \$1,510 |
| Per Capita Expenditures: | \$1,238 | \$1,292 | \$1,272 |
| Revenues over/under Expenditures: | \$6,172,478 | \$10,532,220 | \$7,422,555 |
| Ratio of Fund Balance to Expenditures: | 47.79% | 85.37% | 77.35% |
| Ending Fund Balance for FY 23: | \$23,152,275 | \$51,747,668 | \$40,157,145 |
| Per Capita Ending Fund Balance: | \$592 | \$1,034 | \$1,023 |

Equity

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

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|---------------------|-----------------|----------------|
| Total Restricted Net Assets: | \$15,465,057 | \$18,647,653 | \$12,267,557 |
| Total Unrestricted Net Assets: | \$19,545,536 | (\$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: | \$26,496,864 | \$148,481,432 | \$87,529,265 |
| Per Capita Debt: | \$677 | \$2,751 | \$2,179 |
| General Obligation Debt over EAV: | 1.84% | 8.98% | 2.25% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|---------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 23: | \$57,587,627 | \$84,713,725 | \$62,510,846 |
| Per Capita Beginning Retained Earnings | \$1,471 | \$1,661 | \$1,337 |
| Revenues During FY 23: | \$10,854,581 | \$27,833,660 | \$19,017,689 |
| Expenditures During FY 23: | \$9,769,304 | \$24,431,806 | \$15,980,912 |
| Per Capita Revenues: | \$277 | \$534 | \$406 |
| Per Capita Expenses: | \$250 | \$463 | \$368 |
| Operating Income (loss): | \$1,085,277 | \$3,401,854 | \$2,362,233 |
| Ratio of Retained Earnings to Expenses: | 612.66% | 432.45% | 411.24% |
| Ending Retained Earnings for FY 23: | \$59,852,172 | \$88,626,567 | \$65,322,713 |
| Per Capita Ending Retained Earnings: | \$1,529 | \$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

| | | | |
|--------------------------------------|--------------------|----------------|----------|
| Unit Name: | White City Village | | |
| Unit Code: | 056/125/32 | County: | Macoupin |
| Fiscal Year End: | 4/30/2023 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$359,576 | | |
| Equalized Assessed Valuation: | \$2,807,300 | | |
| Population: | 216 | | |
| Employees: | | | |
| Full Time: | | | |
| Part Time: | 11 | | |
| Salaries Paid: | \$44,253 | | |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|-----------------|----------------|
| Beginning Fund Balance for FY 23: | \$118,834 | \$686,532 | \$347,854 |
| Per Capita Beginning Fund Balance: | \$550 | \$12,461 | \$971 |
| Revenues During FY 23: | \$104,683 | \$513,571 | \$224,624 |
| Expenditures During FY 23: | \$66,259 | \$418,948 | \$163,794 |
| Per Capita Revenues: | \$485 | \$23,831 | \$595 |
| Per Capita Expenditures: | \$307 | \$20,787 | \$472 |
| Revenues over/under Expenditures: | \$38,424 | \$94,624 | \$41,080 |
| Ratio of Fund Balance to Expenditures: | 239.73% | 353.94% | 249.85% |
| Ending Fund Balance for FY 23: | \$158,842 | \$763,867 | \$379,510 |
| Per Capita Ending Fund Balance: | \$735 | \$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: | \$29,381 | \$283,356 | \$81,395 |
| Total Unrestricted Net Assets: | \$132,149 | \$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: | \$525,000 | \$461,994 | \$32,000 |
| Per Capita Debt: | \$2,431 | \$8,336 | \$73 |
| General Obligation Debt over EAV: | 0.00% | 0.23% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 23: | \$1,506,545 | \$1,051,673 | \$521,393 |
| Per Capita Beginning Retained Earnings | \$6,975 | \$12,337 | \$1,328 |
| Revenues During FY 23: | \$193,128 | \$362,679 | \$130,462 |
| Expenditures During FY 23: | \$207,406 | \$335,468 | \$134,205 |
| Per Capita Revenues: | \$894 | \$10,028 | \$341 |
| Per Capita Expenses: | \$960 | \$8,684 | \$358 |
| Operating Income (loss): | (\$14,278) | \$27,212 | \$0 |
| Ratio of Retained Earnings to Expenses: | 718.73% | 420.53% | 326.14% |
| Ending Retained Earnings for FY 23: | \$1,490,683 | \$1,083,979 | \$539,990 |
| Per Capita Ending Retained Earnings: | \$6,901 | \$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

| | | | |
|--------------------------------------|-----------------|----------------|--------|
| Unit Name: | White Hall City | | |
| Unit Code: | 031/045/30 | County: | Greene |
| Fiscal Year End: | 4/30/2023 | | |
| Accounting Method: | Combination | | |
| Appropriation or Budget: | \$5,775,100 | | |
| Equalized Assessed Valuation: | \$19,803,937 | | |
| Population: | 2,328 | | |
| Employees: | | | |
| Full Time: | 19 | | |
| Part Time: | 24 | | |
| Salaries Paid: | \$1,215,838 | | |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|-----------------|----------------|
| Beginning Fund Balance for FY 23: | \$987,725 | \$7,318,754 | \$3,823,260 |
| Per Capita Beginning Fund Balance: | \$424 | \$1,275 | \$946 |
| Revenues During FY 23: | \$1,515,837 | \$8,592,750 | \$4,029,354 |
| Expenditures During FY 23: | \$1,607,097 | \$7,387,630 | \$3,480,394 |
| Per Capita Revenues: | \$651 | \$1,271 | \$1,015 |
| Per Capita Expenditures: | \$690 | \$1,070 | \$859 |
| Revenues over/under Expenditures: | (\$91,260) | \$1,205,119 | \$515,982 |
| Ratio of Fund Balance to Expenditures: | 55.78% | 148.27% | 123.08% |
| Ending Fund Balance for FY 23: | \$896,465 | \$8,185,113 | \$4,463,923 |
| Per Capita Ending Fund Balance: | \$385 | \$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: | \$674,290 | \$3,090,983 | \$1,499,515 |
| Total Unrestricted Net Assets: | \$222,175 | (\$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: | \$481,217 | \$14,536,814 | \$2,939,830 |
| Per Capita Debt: | \$207 | \$1,852 | \$913 |
| General Obligation Debt over EAV: | 0.00% | 1.72% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 23: | \$3,990,543 | \$12,422,012 | \$5,757,070 |
| Per Capita Beginning Retained Earnings | \$1,714 | \$2,109 | \$1,705 |
| Revenues During FY 23: | \$2,720,997 | \$4,017,717 | \$1,655,930 |
| Expenditures During FY 23: | \$2,614,225 | \$3,520,157 | \$1,505,208 |
| Per Capita Revenues: | \$1,169 | \$677 | \$474 |
| Per Capita Expenses: | \$1,123 | \$611 | \$435 |
| Operating Income (loss): | \$106,772 | \$497,561 | \$90,226 |
| Ratio of Retained Earnings to Expenses: | 156.73% | 413.07% | 350.42% |
| Ending Retained Earnings for FY 23: | \$4,097,316 | \$12,926,161 | \$5,835,469 |
| Per Capita Ending Retained Earnings: | \$1,760 | \$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

| | | | |
|--------------------------------------|-----------------------|----------------|------|
| Unit Name: | Williamsfield Village | | |
| Unit Code: | 048/070/32 | County: | Knox |
| Fiscal Year End: | 4/30/2023 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$607,450 | | |
| Equalized Assessed Valuation: | \$7,129,581 | | |
| Population: | 575 | | |
| Employees: | | | |
| Full Time: | 1 | | |
| Part Time: | 11 | | |
| Salaries Paid: | \$112,339 | | |

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 23: | \$419,547 | \$686,532 | \$347,854 |
| Per Capita Beginning Fund Balance: | \$730 | \$12,461 | \$971 |
| Revenues During FY 23: | \$448,255 | \$513,571 | \$224,624 |
| Expenditures During FY 23: | \$354,650 | \$418,948 | \$163,794 |
| Per Capita Revenues: | \$780 | \$23,831 | \$595 |
| Per Capita Expenditures: | \$617 | \$20,787 | \$472 |
| Revenues over/under Expenditures: | \$93,605 | \$94,624 | \$41,080 |
| Ratio of Fund Balance to Expenditures: | 142.42% | 353.94% | 249.85% |
| Ending Fund Balance for FY 23: | \$505,103 | \$763,867 | \$379,510 |
| Per Capita Ending Fund Balance: | \$878 | \$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: | \$193,148 | \$283,356 | \$81,395 |
| Total Unrestricted Net Assets: | \$311,955 | \$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: | \$0 | \$461,994 | \$32,000 |
| Per Capita Debt: | \$0 | \$8,336 | \$73 |
| General Obligation Debt over EAV: | 0.00% | 0.23% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 23: | \$1,368,509 | \$1,051,673 | \$521,393 |
| Per Capita Beginning Retained Earnings | \$2,380 | \$12,337 | \$1,328 |
| Revenues During FY 23: | \$260,982 | \$362,679 | \$130,462 |
| Expenditures During FY 23: | \$232,914 | \$335,468 | \$134,205 |
| Per Capita Revenues: | \$454 | \$10,028 | \$341 |
| Per Capita Expenses: | \$405 | \$8,684 | \$358 |
| Operating Income (loss): | \$28,068 | \$27,212 | \$0 |
| Ratio of Retained Earnings to Expenses: | 603.07% | 420.53% | 326.14% |
| Ending Retained Earnings for FY 23: | \$1,404,626 | \$1,083,979 | \$539,990 |
| Per Capita Ending Retained Earnings: | \$2,443 | \$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

| | | | |
|--------------------------------------|--------------------|----------------|---------|
| Unit Name: | Williamson Village | | |
| Unit Code: | 057/125/32 | County: | Madison |
| Fiscal Year End: | 4/30/2023 | | |
| Accounting Method: | Cash With Assets | | |
| Appropriation or Budget: | \$164,500 | | |
| Equalized Assessed Valuation: | \$1,568,050 | | |
| Population: | 183 | | |
| Employees: | | | |
| Full Time: | | | |
| Part Time: | 8 | | |
| Salaries Paid: | \$21,733 | | |

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 23: | \$208,800 | \$686,532 | \$347,854 |
| Per Capita Beginning Fund Balance: | \$1,141 | \$12,461 | \$971 |
| Revenues During FY 23: | \$216,566 | \$513,571 | \$224,624 |
| Expenditures During FY 23: | \$288,978 | \$418,948 | \$163,794 |
| Per Capita Revenues: | \$1,183 | \$23,831 | \$595 |
| Per Capita Expenditures: | \$1,579 | \$20,787 | \$472 |
| Revenues over/under Expenditures: | (\$72,412) | \$94,624 | \$41,080 |
| Ratio of Fund Balance to Expenditures: | 47.20% | 353.94% | 249.85% |
| Ending Fund Balance for FY 23: | \$136,388 | \$763,867 | \$379,510 |
| Per Capita Ending Fund Balance: | \$745 | \$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: | \$11,705 | \$283,356 | \$81,395 |
| Total Unrestricted Net Assets: | \$124,683 | \$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: | \$0 | \$461,994 | \$32,000 |
| Per Capita Debt: | \$0 | \$8,336 | \$73 |
| General Obligation Debt over EAV: | 0.00% | 0.23% | 0.00% |

Enterprise Funds

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

| | | | |
|--------------------------------------|---------------------|----------------|-------|
| Unit Name: | Willisville Village | | |
| Unit Code: | 073/035/32 | County: | Perry |
| Fiscal Year End: | 4/30/2023 | | |
| Accounting Method: | Cash With Assets | | |
| Appropriation or Budget: | \$2,255,835 | | |
| Equalized Assessed Valuation: | \$2,943,220 | | |
| Population: | 579 | | |
| Employees: | | | |
| Full Time: | 4 | | |
| Part Time: | 9 | | |
| Salaries Paid: | \$122,440 | | |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|-----------------|----------------|
| Beginning Fund Balance for FY 23: | \$504,893 | \$686,532 | \$347,854 |
| Per Capita Beginning Fund Balance: | \$872 | \$12,461 | \$971 |
| Revenues During FY 23: | \$446,170 | \$513,571 | \$224,624 |
| Expenditures During FY 23: | \$375,055 | \$418,948 | \$163,794 |
| Per Capita Revenues: | \$771 | \$23,831 | \$595 |
| Per Capita Expenditures: | \$648 | \$20,787 | \$472 |
| Revenues over/under Expenditures: | \$71,115 | \$94,624 | \$41,080 |
| Ratio of Fund Balance to Expenditures: | 149.14% | 353.94% | 249.85% |
| Ending Fund Balance for FY 23: | \$559,341 | \$763,867 | \$379,510 |
| Per Capita Ending Fund Balance: | \$966 | \$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: | \$153,824 | \$283,356 | \$81,395 |
| Total Unrestricted Net Assets: | \$405,517 | \$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: | \$186,454 | \$461,994 | \$32,000 |
| Per Capita Debt: | \$322 | \$8,336 | \$73 |
| General Obligation Debt over EAV: | 0.00% | 0.23% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|-------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 23: | \$607,027 | \$1,051,673 | \$521,393 |
| Per Capita Beginning Retained Earnings | \$1,048 | \$12,337 | \$1,328 |
| Revenues During FY 23: | \$205,878 | \$362,679 | \$130,462 |
| Expenditures During FY 23: | \$232,639 | \$335,468 | \$134,205 |
| Per Capita Revenues: | \$356 | \$10,028 | \$341 |
| Per Capita Expenses: | \$402 | \$8,684 | \$358 |
| Operating Income (loss): | (\$26,761) | \$27,212 | \$0 |
| Ratio of Retained Earnings to Expenses: | 256.59% | 420.53% | 326.14% |
| Ending Retained Earnings for FY 23: | \$596,933 | \$1,083,979 | \$539,990 |
| Per Capita Ending Retained Earnings: | \$1,031 | \$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

| | | | |
|--------------------------------------|-----------------------|----------------|--------|
| Unit Name: | Willow Hill Village | | |
| Unit Code: | 040/035/32 | County: | Jasper |
| Fiscal Year End: | 6/30/2023 | | |
| Accounting Method: | Cash With Assets | | |
| Appropriation or Budget: | \$2,162,700 | | |
| Equalized Assessed Valuation: | \$1,267,858 | | |
| Population: | 230 | | |
| Employees: | | | |
| | Full Time: | | |
| | Part Time: | 1 | |
| | Salaries Paid: | \$14,650 | |

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 23: | \$463,364 | \$686,532 | \$347,854 |
| Per Capita Beginning Fund Balance: | \$2,015 | \$12,461 | \$971 |
| Revenues During FY 23: | \$113,534 | \$513,571 | \$224,624 |
| Expenditures During FY 23: | \$118,486 | \$418,948 | \$163,794 |
| Per Capita Revenues: | \$494 | \$23,831 | \$595 |
| Per Capita Expenditures: | \$515 | \$20,787 | \$472 |
| Revenues over/under Expenditures: | (\$4,952) | \$94,624 | \$41,080 |
| Ratio of Fund Balance to Expenditures: | 386.89% | 353.94% | 249.85% |
| Ending Fund Balance for FY 23: | \$458,412 | \$763,867 | \$379,510 |
| Per Capita Ending Fund Balance: | \$1,993 | \$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: | \$82,586 | \$283,356 | \$81,395 |
| Total Unrestricted Net Assets: | \$375,827 | \$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: | \$110,000 | \$461,994 | \$32,000 |
| Per Capita Debt: | \$478 | \$8,336 | \$73 |
| General Obligation Debt over EAV: | 0.00% | 0.23% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|-------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 23: | \$986,036 | \$1,051,673 | \$521,393 |
| Per Capita Beginning Retained Earnings | \$4,287 | \$12,337 | \$1,328 |
| Revenues During FY 23: | \$81,778 | \$362,679 | \$130,462 |
| Expenditures During FY 23: | \$112,233 | \$335,468 | \$134,205 |
| Per Capita Revenues: | \$356 | \$10,028 | \$341 |
| Per Capita Expenses: | \$488 | \$8,684 | \$358 |
| Operating Income (loss): | (\$30,455) | \$27,212 | \$0 |
| Ratio of Retained Earnings to Expenses: | 851.43% | 420.53% | 326.14% |
| Ending Retained Earnings for FY 23: | \$955,581 | \$1,083,979 | \$539,990 |
| Per Capita Ending Retained Earnings: | \$4,155 | \$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

| | | | |
|--------------------------------------|---------------------|----------------|--------|
| Unit Name: | Willowbrook Village | | |
| Unit Code: | 022/130/32 | County: | Dupage |
| Fiscal Year End: | 4/30/2023 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$24,762,229 | | |
| Equalized Assessed Valuation: | \$521,043,575 | | |
| Population: | 9,236 | | |
| Employees: | | | |
| Full Time: | | 44 | |
| Part Time: | | 1 | |
| Salaries Paid: | | \$4,102,327 | |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|---------------------|-----------------|----------------|
| Beginning Fund Balance for FY 23: | \$14,883,594 | \$7,318,754 | \$3,823,260 |
| Per Capita Beginning Fund Balance: | \$1,611 | \$1,275 | \$946 |
| Revenues During FY 23: | \$17,459,995 | \$8,592,750 | \$4,029,354 |
| Expenditures During FY 23: | \$11,918,884 | \$7,387,630 | \$3,480,394 |
| Per Capita Revenues: | \$1,890 | \$1,271 | \$1,015 |
| Per Capita Expenditures: | \$1,290 | \$1,070 | \$859 |
| Revenues over/under Expenditures: | \$5,541,111 | \$1,205,119 | \$515,982 |
| Ratio of Fund Balance to Expenditures: | 125.22% | 148.27% | 123.08% |
| Ending Fund Balance for FY 23: | \$14,925,395 | \$8,185,113 | \$4,463,923 |
| Per Capita Ending Fund Balance: | \$1,616 | \$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: | \$3,432,055 | \$3,090,983 | \$1,499,515 |
| Total Unrestricted Net Assets: | \$737,859 | (\$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: | \$33,966,280 | \$14,536,814 | \$2,939,830 |
| Per Capita Debt: | \$3,678 | \$1,852 | \$913 |
| General Obligation Debt over EAV: | 1.81% | 1.72% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 23: | \$4,803,700 | \$12,422,012 | \$5,757,070 |
| Per Capita Beginning Retained Earnings | \$520 | \$2,109 | \$1,705 |
| Revenues During FY 23: | \$3,495,907 | \$4,017,717 | \$1,655,930 |
| Expenditures During FY 23: | \$3,677,948 | \$3,520,157 | \$1,505,208 |
| Per Capita Revenues: | \$379 | \$677 | \$474 |
| Per Capita Expenses: | \$398 | \$611 | \$435 |
| Operating Income (loss): | (\$182,041) | \$497,561 | \$90,226 |
| Ratio of Retained Earnings to Expenses: | 122.92% | 413.07% | 350.42% |
| Ending Retained Earnings for FY 23: | \$4,520,935 | \$12,926,161 | \$5,835,469 |
| Per Capita Ending Retained Earnings: | \$489 | \$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

| | | | |
|--------------------------------------|-----------------------|----------------|------|
| Unit Name: | Wilmette Village | | |
| Unit Code: | 016/605/32 | County: | Cook |
| Fiscal Year End: | 12/31/2023 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$95,610,578 | | |
| Equalized Assessed Valuation: | \$2,372,409,166 | | |
| Population: | 28,170 | | |
| Employees: | | | |
| | Full Time: | 222 | |
| | Part Time: | 77 | |
| | Salaries Paid: | \$24,884,325 | |

| 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: | \$28,816,998 | \$45,827,429 | \$34,700,999 |
| Per Capita Beginning Fund Balance: | \$1,023 | \$915 | \$919 |
| Revenues During FY 23: | \$48,552,796 | \$78,236,345 | \$60,818,797 |
| Expenditures During FY 23: | \$48,827,565 | \$67,704,125 | \$50,267,777 |
| Per Capita Revenues: | \$1,724 | \$1,512 | \$1,510 |
| Per Capita Expenditures: | \$1,733 | \$1,292 | \$1,272 |
| Revenues over/under Expenditures: | (\$274,769) | \$10,532,220 | \$7,422,555 |
| Ratio of Fund Balance to Expenditures: | 63.89% | 85.37% | 77.35% |
| Ending Fund Balance for FY 23: | \$31,196,577 | \$51,747,668 | \$40,157,145 |
| Per Capita Ending Fund Balance: | \$1,107 | \$1,034 | \$1,023 |
| <u>Equity</u> | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
| Total Reserved Funds: | \$0 | \$4,513 | \$0 |
| Total Unreserved Funds: | \$0 | \$264,094 | \$0 |
| <u>Net Assets</u> | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
| Total Restricted Net Assets: | \$4,587,864 | \$18,647,653 | \$12,267,557 |
| Total Unrestricted Net Assets: | (\$29,631,358) | (\$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: | \$191,813,179 | \$148,481,432 | \$87,529,265 |
| Per Capita Debt: | \$6,809 | \$2,751 | \$2,179 |
| General Obligation Debt over EAV: | 4.48% | 8.98% | 2.25% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|---------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 23: | \$71,469,967 | \$84,713,725 | \$62,510,846 |
| Per Capita Beginning Retained Earnings | \$2,537 | \$1,661 | \$1,337 |
| Revenues During FY 23: | \$19,815,181 | \$27,833,660 | \$19,017,689 |
| Expenditures During FY 23: | \$14,847,931 | \$24,431,806 | \$15,980,912 |
| Per Capita Revenues: | \$703 | \$534 | \$406 |
| Per Capita Expenses: | \$527 | \$463 | \$368 |
| Operating Income (loss): | \$4,967,250 | \$3,401,854 | \$2,362,233 |
| Ratio of Retained Earnings to Expenses: | 508.09% | 432.45% | 411.24% |
| Ending Retained Earnings for FY 23: | \$75,440,217 | \$88,626,567 | \$65,322,713 |
| Per Capita Ending Retained Earnings: | \$2,678 | \$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

| | |
|--------------------------------------|------------------|
| Unit Name: | Wilmington City |
| Unit Code: | 099/120/30 |
| County: | Will |
| Fiscal Year End: | 4/30/2023 |
| Accounting Method: | Cash With Assets |
| Appropriation or Budget: | \$18,041,249 |
| Equalized Assessed Valuation: | \$158,111,189 |
| Population: | 5,664 |
| Employees: | |
| Full Time: | 39 |
| Part Time: | 29 |
| Salaries Paid: | \$3,465,155 |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 23: | \$6,191,553 | \$7,318,754 | \$3,823,260 |
| Per Capita Beginning Fund Balance: | \$1,093 | \$1,275 | \$946 |
| Revenues During FY 23: | \$14,497,651 | \$8,592,750 | \$4,029,354 |
| Expenditures During FY 23: | \$12,207,214 | \$7,387,630 | \$3,480,394 |
| Per Capita Revenues: | \$2,560 | \$1,271 | \$1,015 |
| Per Capita Expenditures: | \$2,155 | \$1,070 | \$859 |
| Revenues over/under Expenditures: | \$2,290,437 | \$1,205,119 | \$515,982 |
| Ratio of Fund Balance to Expenditures: | 55.85% | 148.27% | 123.08% |
| Ending Fund Balance for FY 23: | \$6,817,391 | \$8,185,113 | \$4,463,923 |
| Per Capita Ending Fund Balance: | \$1,204 | \$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: | \$1,875,287 | \$3,090,983 | \$1,499,515 |
| Total Unrestricted Net Assets: | (\$65,278,864) | (\$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: | \$76,366,434 | \$14,536,814 | \$2,939,830 |
| Per Capita Debt: | \$13,483 | \$1,852 | \$913 |
| General Obligation Debt over EAV: | 3.01% | 1.72% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|---------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 23: | \$11,853,119 | \$12,422,012 | \$5,757,070 |
| Per Capita Beginning Retained Earnings | \$2,093 | \$2,109 | \$1,705 |
| Revenues During FY 23: | \$3,824,425 | \$4,017,717 | \$1,655,930 |
| Expenditures During FY 23: | \$4,695,849 | \$3,520,157 | \$1,505,208 |
| Per Capita Revenues: | \$675 | \$677 | \$474 |
| Per Capita Expenses: | \$829 | \$611 | \$435 |
| Operating Income (loss): | (\$871,424) | \$497,561 | \$90,226 |
| Ratio of Retained Earnings to Expenses: | 267.18% | 413.07% | 350.42% |
| Ending Retained Earnings for FY 23: | \$12,546,294 | \$12,926,161 | \$5,835,469 |
| Per Capita Ending Retained Earnings: | \$2,215 | \$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

| | | | |
|--------------------------------------|---------------------|----------------|----------|
| Unit Name: | Wilsonville Village | | |
| Unit Code: | 056/130/32 | County: | Macoupin |
| Fiscal Year End: | 4/30/2023 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$87,340 | | |
| Equalized Assessed Valuation: | \$3,302,411 | | |
| Population: | 604 | | |
| Employees: | | | |
| Full Time: | | | |
| Part Time: | 11 | | |
| Salaries Paid: | \$56,333 | | |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 23: | \$286,855 | \$686,532 | \$347,854 |
| Per Capita Beginning Fund Balance: | \$475 | \$12,461 | \$971 |
| Revenues During FY 23: | \$206,653 | \$513,571 | \$224,624 |
| Expenditures During FY 23: | \$188,610 | \$418,948 | \$163,794 |
| Per Capita Revenues: | \$342 | \$23,831 | \$595 |
| Per Capita Expenditures: | \$312 | \$20,787 | \$472 |
| Revenues over/under Expenditures: | \$18,043 | \$94,624 | \$41,080 |
| Ratio of Fund Balance to Expenditures: | 161.97% | 353.94% | 249.85% |
| Ending Fund Balance for FY 23: | \$305,489 | \$763,867 | \$379,510 |
| Per Capita Ending Fund Balance: | \$506 | \$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: | \$68,417 | \$283,356 | \$81,395 |
| Total Unrestricted Net Assets: | \$237,072 | \$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: | \$3,009 | \$461,994 | \$32,000 |
| Per Capita Debt: | \$5 | \$8,336 | \$73 |
| General Obligation Debt over EAV: | 0.00% | 0.23% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 23: | \$670,817 | \$1,051,673 | \$521,393 |
| Per Capita Beginning Retained Earnings | \$1,111 | \$12,337 | \$1,328 |
| Revenues During FY 23: | \$183,925 | \$362,679 | \$130,462 |
| Expenditures During FY 23: | \$187,353 | \$335,468 | \$134,205 |
| Per Capita Revenues: | \$305 | \$10,028 | \$341 |
| Per Capita Expenses: | \$310 | \$8,684 | \$358 |
| Operating Income (loss): | (\$3,428) | \$27,212 | \$0 |
| Ratio of Retained Earnings to Expenses: | 355.90% | 420.53% | 326.14% |
| Ending Retained Earnings for FY 23: | \$666,798 | \$1,083,979 | \$539,990 |
| Per Capita Ending Retained Earnings: | \$1,104 | \$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

| | | | |
|--------------------------------------|------------------|----------------|-------|
| Unit Name: | Winchester City | | |
| Unit Code: | 085/040/30 | County: | Scott |
| Fiscal Year End: | 4/30/2023 | | |
| Accounting Method: | Cash With Assets | | |
| Appropriation or Budget: | \$14,996,400 | | |
| Equalized Assessed Valuation: | \$17,193,256 | | |
| Population: | 1,574 | | |
| Employees: | | | |
| Full Time: | 12 | | |
| Part Time: | 55 | | |
| Salaries Paid: | \$728,410 | | |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 23: | \$969,784 | \$7,318,754 | \$3,823,260 |
| Per Capita Beginning Fund Balance: | \$616 | \$1,275 | \$946 |
| Revenues During FY 23: | \$2,124,847 | \$8,592,750 | \$4,029,354 |
| Expenditures During FY 23: | \$1,826,374 | \$7,387,630 | \$3,480,394 |
| Per Capita Revenues: | \$1,350 | \$1,271 | \$1,015 |
| Per Capita Expenditures: | \$1,160 | \$1,070 | \$859 |
| Revenues over/under Expenditures: | \$298,473 | \$1,205,119 | \$515,982 |
| Ratio of Fund Balance to Expenditures: | 71.22% | 148.27% | 123.08% |
| Ending Fund Balance for FY 23: | \$1,300,757 | \$8,185,113 | \$4,463,923 |
| Per Capita Ending Fund Balance: | \$826 | \$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: | \$1,091,949 | \$3,090,983 | \$1,499,515 |
| Total Unrestricted Net Assets: | \$208,808 | (\$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: | \$2,532,325 | \$14,536,814 | \$2,939,830 |
| Per Capita Debt: | \$1,609 | \$1,852 | \$913 |
| General Obligation Debt over EAV: | 0.00% | 1.72% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 23: | \$4,078,003 | \$12,422,012 | \$5,757,070 |
| Per Capita Beginning Retained Earnings | \$2,591 | \$2,109 | \$1,705 |
| Revenues During FY 23: | \$1,536,948 | \$4,017,717 | \$1,655,930 |
| Expenditures During FY 23: | \$1,493,616 | \$3,520,157 | \$1,505,208 |
| Per Capita Revenues: | \$976 | \$677 | \$474 |
| Per Capita Expenses: | \$949 | \$611 | \$435 |
| Operating Income (loss): | \$43,332 | \$497,561 | \$90,226 |
| Ratio of Retained Earnings to Expenses: | 276.93% | 413.07% | 350.42% |
| Ending Retained Earnings for FY 23: | \$4,136,335 | \$12,926,161 | \$5,835,469 |
| Per Capita Ending Retained Earnings: | \$2,628 | \$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

| | |
|--------------------------------------|------------------|
| Unit Name: | Windsor City |
| Unit Code: | 086/060/30 |
| County: | Shelby |
| Fiscal Year End: | 4/30/2023 |
| Accounting Method: | Cash With Assets |
| Appropriation or Budget: | \$1,300,923 |
| Equalized Assessed Valuation: | \$11,144,478 |
| Population: | 1,079 |
| Employees: | |
| Full Time: | 9 |
| Part Time: | 34 |
| Salaries Paid: | \$404,525 |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 23: | \$803,073 | \$7,318,754 | \$3,823,260 |
| Per Capita Beginning Fund Balance: | \$744 | \$1,275 | \$946 |
| Revenues During FY 23: | \$716,493 | \$8,592,750 | \$4,029,354 |
| Expenditures During FY 23: | \$839,241 | \$7,387,630 | \$3,480,394 |
| Per Capita Revenues: | \$664 | \$1,271 | \$1,015 |
| Per Capita Expenditures: | \$778 | \$1,070 | \$859 |
| Revenues over/under Expenditures: | (\$122,748) | \$1,205,119 | \$515,982 |
| Ratio of Fund Balance to Expenditures: | 84.74% | 148.27% | 123.08% |
| Ending Fund Balance for FY 23: | \$711,146 | \$8,185,113 | \$4,463,923 |
| Per Capita Ending Fund Balance: | \$659 | \$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: | \$264,292 | \$3,090,983 | \$1,499,515 |
| Total Unrestricted Net Assets: | \$446,854 | (\$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: | \$343,149 | \$14,536,814 | \$2,939,830 |
| Per Capita Debt: | \$318 | \$1,852 | \$913 |
| General Obligation Debt over EAV: | 0.00% | 1.72% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 23: | \$1,575,014 | \$12,422,012 | \$5,757,070 |
| Per Capita Beginning Retained Earnings | \$1,460 | \$2,109 | \$1,705 |
| Revenues During FY 23: | \$431,301 | \$4,017,717 | \$1,655,930 |
| Expenditures During FY 23: | \$451,551 | \$3,520,157 | \$1,505,208 |
| Per Capita Revenues: | \$400 | \$677 | \$474 |
| Per Capita Expenses: | \$418 | \$611 | \$435 |
| Operating Income (loss): | (\$20,250) | \$497,561 | \$90,226 |
| Ratio of Retained Earnings to Expenses: | 337.49% | 413.07% | 350.42% |
| Ending Retained Earnings for FY 23: | \$1,523,943 | \$12,926,161 | \$5,835,469 |
| Per Capita Ending Retained Earnings: | \$1,412 | \$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

| | |
|--------------------------------------|------------------|
| Unit Name: | Winfield Village |
| Unit Code: | 022/135/32 |
| County: | Dupage |
| Fiscal Year End: | 4/30/2023 |
| Accounting Method: | Modified Accrual |
| Appropriation or Budget: | \$25,150,301 |
| Equalized Assessed Valuation: | \$439,196,660 |
| Population: | 10,049 |
| Employees: | |
| Full Time: | 36 |
| Part Time: | 3 |
| Salaries Paid: | \$3,412,703 |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 23: | \$9,189,886 | \$7,318,754 | \$3,823,260 |
| Per Capita Beginning Fund Balance: | \$915 | \$1,275 | \$946 |
| Revenues During FY 23: | \$9,363,992 | \$8,592,750 | \$4,029,354 |
| Expenditures During FY 23: | \$5,489,708 | \$7,387,630 | \$3,480,394 |
| Per Capita Revenues: | \$932 | \$1,271 | \$1,015 |
| Per Capita Expenditures: | \$546 | \$1,070 | \$859 |
| Revenues over/under Expenditures: | \$3,874,284 | \$1,205,119 | \$515,982 |
| Ratio of Fund Balance to Expenditures: | 194.17% | 148.27% | 123.08% |
| Ending Fund Balance for FY 23: | \$10,659,592 | \$8,185,113 | \$4,463,923 |
| Per Capita Ending Fund Balance: | \$1,061 | \$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: | \$3,866,436 | \$3,090,983 | \$1,499,515 |
| Total Unrestricted Net Assets: | \$222,839 | (\$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: | \$18,678,115 | \$14,536,814 | \$2,939,830 |
| Per Capita Debt: | \$1,859 | \$1,852 | \$913 |
| General Obligation Debt over EAV: | 0.79% | 1.72% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|---------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 23: | \$27,491,258 | \$12,422,012 | \$5,757,070 |
| Per Capita Beginning Retained Earnings | \$2,736 | \$2,109 | \$1,705 |
| Revenues During FY 23: | \$6,823,178 | \$4,017,717 | \$1,655,930 |
| Expenditures During FY 23: | \$5,449,779 | \$3,520,157 | \$1,505,208 |
| Per Capita Revenues: | \$679 | \$677 | \$474 |
| Per Capita Expenses: | \$542 | \$611 | \$435 |
| Operating Income (loss): | \$1,373,399 | \$497,561 | \$90,226 |
| Ratio of Retained Earnings to Expenses: | 539.24% | 413.07% | 350.42% |
| Ending Retained Earnings for FY 23: | \$29,387,305 | \$12,926,161 | \$5,835,469 |
| Per Capita Ending Retained Earnings: | \$2,924 | \$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

| | | | |
|--------------------------------------|-------------------|----------------|-----------|
| Unit Name: | Winnebago Village | | |
| Unit Code: | 101/055/32 | County: | Winnebago |
| Fiscal Year End: | 12/31/2023 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$5,768,211 | | |
| Equalized Assessed Valuation: | \$63,176,565 | | |
| Population: | 2,894 | | |
| Employees: | | | |
| Full Time: | 15 | | |
| Part Time: | 5 | | |
| Salaries Paid: | \$985,773 | | |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 23: | \$2,392,078 | \$7,318,754 | \$3,823,260 |
| Per Capita Beginning Fund Balance: | \$827 | \$1,275 | \$946 |
| Revenues During FY 23: | \$2,385,869 | \$8,592,750 | \$4,029,354 |
| Expenditures During FY 23: | \$2,007,628 | \$7,387,630 | \$3,480,394 |
| Per Capita Revenues: | \$824 | \$1,271 | \$1,015 |
| Per Capita Expenditures: | \$694 | \$1,070 | \$859 |
| Revenues over/under Expenditures: | \$378,241 | \$1,205,119 | \$515,982 |
| Ratio of Fund Balance to Expenditures: | 130.17% | 148.27% | 123.08% |
| Ending Fund Balance for FY 23: | \$2,613,331 | \$8,185,113 | \$4,463,923 |
| Per Capita Ending Fund Balance: | \$903 | \$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: | \$1,002,905 | \$3,090,983 | \$1,499,515 |
| Total Unrestricted Net Assets: | \$1,985,384 | (\$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: | \$7,102,054 | \$14,536,814 | \$2,939,830 |
| Per Capita Debt: | \$2,454 | \$1,852 | \$913 |
| General Obligation Debt over EAV: | 0.00% | 1.72% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 23: | (\$16,279) | \$12,422,012 | \$5,757,070 |
| Per Capita Beginning Retained Earnings | (\$6) | \$2,109 | \$1,705 |
| Revenues During FY 23: | \$1,859,372 | \$4,017,717 | \$1,655,930 |
| Expenditures During FY 23: | \$1,114,956 | \$3,520,157 | \$1,505,208 |
| Per Capita Revenues: | \$642 | \$677 | \$474 |
| Per Capita Expenses: | \$385 | \$611 | \$435 |
| Operating Income (loss): | \$744,416 | \$497,561 | \$90,226 |
| Ratio of Retained Earnings to Expenses: | 79.39% | 413.07% | 350.42% |
| Ending Retained Earnings for FY 23: | \$885,125 | \$12,926,161 | \$5,835,469 |
| Per Capita Ending Retained Earnings: | \$306 | \$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

| | | | |
|--------------------------------------|------------------|----------------|------|
| Unit Name: | Winnetka Village | | |
| Unit Code: | 016/610/32 | County: | Cook |
| Fiscal Year End: | 12/31/2023 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$94,154,254 | | |
| Equalized Assessed Valuation: | \$1,761,665,392 | | |
| Population: | 12,744 | | |
| Employees: | | | |
| Full Time: | 145 | | |
| Part Time: | 10 | | |
| Salaries Paid: | \$18,022,409 | | |

| 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: | \$35,894,854 | \$7,318,754 | \$3,823,260 |
| Per Capita Beginning Fund Balance: | \$2,817 | \$1,275 | \$946 |
| Revenues During FY 23: | \$31,167,843 | \$8,592,750 | \$4,029,354 |
| Expenditures During FY 23: | \$26,382,351 | \$7,387,630 | \$3,480,394 |
| Per Capita Revenues: | \$2,446 | \$1,271 | \$1,015 |
| Per Capita Expenditures: | \$2,070 | \$1,070 | \$859 |
| Revenues over/under Expenditures: | \$4,785,492 | \$1,205,119 | \$515,982 |
| Ratio of Fund Balance to Expenditures: | 128.86% | 148.27% | 123.08% |
| Ending Fund Balance for FY 23: | \$33,995,867 | \$8,185,113 | \$4,463,923 |
| Per Capita Ending Fund Balance: | \$2,668 | \$1,452 | \$1,079 |
| <u>Equity</u> | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
| Total Reserved Funds: | \$0 | \$39,036 | \$0 |
| Total Unreserved Funds: | \$0 | \$45,153 | \$0 |
| <u>Net Assets</u> | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
| Total Restricted Net Assets: | \$4,205,264 | \$3,090,983 | \$1,499,515 |
| Total Unrestricted Net Assets: | \$2,337,139 | (\$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: | \$54,550,625 | \$14,536,814 | \$2,939,830 |
| Per Capita Debt: | \$4,280 | \$1,852 | \$913 |
| General Obligation Debt over EAV: | 0.62% | 1.72% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|---------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 23: | \$74,465,498 | \$12,422,012 | \$5,757,070 |
| Per Capita Beginning Retained Earnings | \$5,843 | \$2,109 | \$1,705 |
| Revenues During FY 23: | \$47,172,477 | \$4,017,717 | \$1,655,930 |
| Expenditures During FY 23: | \$26,837,692 | \$3,520,157 | \$1,505,208 |
| Per Capita Revenues: | \$3,702 | \$677 | \$474 |
| Per Capita Expenses: | \$2,106 | \$611 | \$435 |
| Operating Income (loss): | \$20,334,785 | \$497,561 | \$90,226 |
| Ratio of Retained Earnings to Expenses: | 371.10% | 413.07% | 350.42% |
| Ending Retained Earnings for FY 23: | \$99,594,395 | \$12,926,161 | \$5,835,469 |
| Per Capita Ending Retained Earnings: | \$7,815 | \$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

| | | | |
|--------------------------------------|------------------|----------------|------------|
| Unit Name: | Witt City | | |
| Unit Code: | 068/100/30 | County: | Montgomery |
| Fiscal Year End: | 4/15/2023 | | |
| Accounting Method: | Cash With Assets | | |
| Appropriation or Budget: | \$1,250,000 | | |
| Equalized Assessed Valuation: | \$5,826,690 | | |
| Population: | 786 | | |
| Employees: | | | |
| Full Time: | 3 | | |
| Part Time: | 3 | | |
| Salaries Paid: | \$156,482 | | |

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 23: | \$239,783 | \$686,532 | \$347,854 |
| Per Capita Beginning Fund Balance: | \$305 | \$12,461 | \$971 |
| Revenues During FY 23: | \$745,529 | \$513,571 | \$224,624 |
| Expenditures During FY 23: | \$751,259 | \$418,948 | \$163,794 |
| Per Capita Revenues: | \$949 | \$23,831 | \$595 |
| Per Capita Expenditures: | \$956 | \$20,787 | \$472 |
| Revenues over/under Expenditures: | (\$5,730) | \$94,624 | \$41,080 |
| Ratio of Fund Balance to Expenditures: | 33.78% | 353.94% | 249.85% |
| Ending Fund Balance for FY 23: | \$253,754 | \$763,867 | \$379,510 |
| Per Capita Ending Fund Balance: | \$323 | \$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: | \$174,063 | \$283,356 | \$81,395 |
| Total Unrestricted Net Assets: | \$79,691 | \$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: | \$61,950 | \$461,994 | \$32,000 |
| Per Capita Debt: | \$79 | \$8,336 | \$73 |
| General Obligation Debt over EAV: | 0.00% | 0.23% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 23: | \$815,283 | \$1,051,673 | \$521,393 |
| Per Capita Beginning Retained Earnings | \$1,037 | \$12,337 | \$1,328 |
| Revenues During FY 23: | \$827,529 | \$362,679 | \$130,462 |
| Expenditures During FY 23: | \$304,602 | \$335,468 | \$134,205 |
| Per Capita Revenues: | \$1,053 | \$10,028 | \$341 |
| Per Capita Expenses: | \$388 | \$8,684 | \$358 |
| Operating Income (loss): | \$522,927 | \$27,212 | \$0 |
| Ratio of Retained Earnings to Expenses: | 436.97% | 420.53% | 326.14% |
| Ending Retained Earnings for FY 23: | \$1,331,009 | \$1,083,979 | \$539,990 |
| Per Capita Ending Retained Earnings: | \$1,693 | \$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

| | |
|--------------------------------------|------------------|
| Unit Name: | Wood Dale City |
| Unit Code: | 022/140/30 |
| County: | Dupage |
| Fiscal Year End: | 4/30/2023 |
| Accounting Method: | Modified Accrual |
| Appropriation or Budget: | \$71,942,680 |
| Equalized Assessed Valuation: | \$670,017,363 |
| Population: | 13,770 |
| Employees: | |
| Full Time: | 89 |
| Part Time: | 17 |
| Salaries Paid: | \$8,710,870 |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 23: | \$27,870,853 | \$7,318,754 | \$3,823,260 |
| Per Capita Beginning Fund Balance: | \$2,024 | \$1,275 | \$946 |
| Revenues During FY 23: | \$18,925,026 | \$8,592,750 | \$4,029,354 |
| Expenditures During FY 23: | \$18,710,751 | \$7,387,630 | \$3,480,394 |
| Per Capita Revenues: | \$1,374 | \$1,271 | \$1,015 |
| Per Capita Expenditures: | \$1,359 | \$1,070 | \$859 |
| Revenues over/under Expenditures: | \$214,275 | \$1,205,119 | \$515,982 |
| Ratio of Fund Balance to Expenditures: | 105.40% | 148.27% | 123.08% |
| Ending Fund Balance for FY 23: | \$19,721,335 | \$8,185,113 | \$4,463,923 |
| Per Capita Ending Fund Balance: | \$1,432 | \$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: | \$5,175,663 | \$3,090,983 | \$1,499,515 |
| Total Unrestricted Net Assets: | (\$19,030,866) | (\$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: | \$101,355,112 | \$14,536,814 | \$2,939,830 |
| Per Capita Debt: | \$7,361 | \$1,852 | \$913 |
| General Obligation Debt over EAV: | 0.19% | 1.72% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|---------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 23: | \$22,865,314 | \$12,422,012 | \$5,757,070 |
| Per Capita Beginning Retained Earnings | \$1,661 | \$2,109 | \$1,705 |
| Revenues During FY 23: | \$11,352,991 | \$4,017,717 | \$1,655,930 |
| Expenditures During FY 23: | \$9,301,939 | \$3,520,157 | \$1,505,208 |
| Per Capita Revenues: | \$824 | \$677 | \$474 |
| Per Capita Expenses: | \$676 | \$611 | \$435 |
| Operating Income (loss): | \$2,051,052 | \$497,561 | \$90,226 |
| Ratio of Retained Earnings to Expenses: | 263.56% | 413.07% | 350.42% |
| Ending Retained Earnings for FY 23: | \$24,516,366 | \$12,926,161 | \$5,835,469 |
| Per Capita Ending Retained Earnings: | \$1,780 | \$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

| | | | |
|--------------------------------------|-----------------------|----------------|---------|
| Unit Name: | Wood River City | | |
| Unit Code: | 057/130/30 | County: | Madison |
| Fiscal Year End: | 4/30/2023 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$35,837,624 | | |
| Equalized Assessed Valuation: | \$158,564,643 | | |
| Population: | 10,464 | | |
| Employees: | | | |
| | Full Time: | 71 | |
| | Part Time: | 38 | |
| | Salaries Paid: | \$6,337,747 | |

| 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: | \$11,142,510 | \$7,318,754 | \$3,823,260 |
| Per Capita Beginning Fund Balance: | \$1,065 | \$1,275 | \$946 |
| Revenues During FY 23: | \$17,837,691 | \$8,592,750 | \$4,029,354 |
| Expenditures During FY 23: | \$20,998,267 | \$7,387,630 | \$3,480,394 |
| Per Capita Revenues: | \$1,705 | \$1,271 | \$1,015 |
| Per Capita Expenditures: | \$2,007 | \$1,070 | \$859 |
| Revenues over/under Expenditures: | (\$3,160,576) | \$1,205,119 | \$515,982 |
| Ratio of Fund Balance to Expenditures: | 95.45% | 148.27% | 123.08% |
| Ending Fund Balance for FY 23: | \$20,042,030 | \$8,185,113 | \$4,463,923 |
| Per Capita Ending Fund Balance: | \$1,915 | \$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: | \$9,148,839 | \$3,090,983 | \$1,499,515 |
| Total Unrestricted Net Assets: | (\$7,549,350) | (\$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: | \$16,435,441 | \$14,536,814 | \$2,939,830 |
| Per Capita Debt: | \$1,571 | \$1,852 | \$913 |
| General Obligation Debt over EAV: | 0.00% | 1.72% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|---------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 23: | \$24,699,805 | \$12,422,012 | \$5,757,070 |
| Per Capita Beginning Retained Earnings | \$2,360 | \$2,109 | \$1,705 |
| Revenues During FY 23: | \$6,479,618 | \$4,017,717 | \$1,655,930 |
| Expenditures During FY 23: | \$5,519,592 | \$3,520,157 | \$1,505,208 |
| Per Capita Revenues: | \$619 | \$677 | \$474 |
| Per Capita Expenses: | \$527 | \$611 | \$435 |
| Operating Income (loss): | \$960,026 | \$497,561 | \$90,226 |
| Ratio of Retained Earnings to Expenses: | 470.28% | 413.07% | 350.42% |
| Ending Retained Earnings for FY 23: | \$25,957,795 | \$12,926,161 | \$5,835,469 |
| Per Capita Ending Retained Earnings: | \$2,481 | \$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

| | | | |
|--------------------------------------|------------------|----------------|----------|
| Unit Name: | Woodland Village | | |
| Unit Code: | 038/115/32 | County: | Iroquois |
| Fiscal Year End: | 4/30/2023 | | |
| Accounting Method: | Cash With Assets | | |
| Appropriation or Budget: | \$482,500 | | |
| Equalized Assessed Valuation: | \$2,211,874 | | |
| Population: | 248 | | |
| Employees: | | | |
| Full Time: | | | |
| Part Time: | 11 | | |
| Salaries Paid: | \$39,937 | | |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|-------------------|-----------------|----------------|
| Beginning Fund Balance for FY 23: | \$340,651 | \$686,532 | \$347,854 |
| Per Capita Beginning Fund Balance: | \$1,374 | \$12,461 | \$971 |
| Revenues During FY 23: | \$135,677 | \$513,571 | \$224,624 |
| Expenditures During FY 23: | \$161,210 | \$418,948 | \$163,794 |
| Per Capita Revenues: | \$547 | \$23,831 | \$595 |
| Per Capita Expenditures: | \$650 | \$20,787 | \$472 |
| Revenues over/under Expenditures: | (\$25,533) | \$94,624 | \$41,080 |
| Ratio of Fund Balance to Expenditures: | 195.47% | 353.94% | 249.85% |
| Ending Fund Balance for FY 23: | \$315,118 | \$763,867 | \$379,510 |
| Per Capita Ending Fund Balance: | \$1,271 | \$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: | \$114,250 | \$283,356 | \$81,395 |
| Total Unrestricted Net Assets: | \$200,868 | \$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: | \$94,705 | \$461,994 | \$32,000 |
| Per Capita Debt: | \$382 | \$8,336 | \$73 |
| General Obligation Debt over EAV: | 0.00% | 0.23% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 23: | \$65,921 | \$1,051,673 | \$521,393 |
| Per Capita Beginning Retained Earnings | \$266 | \$12,337 | \$1,328 |
| Revenues During FY 23: | \$137,231 | \$362,679 | \$130,462 |
| Expenditures During FY 23: | \$86,041 | \$335,468 | \$134,205 |
| Per Capita Revenues: | \$553 | \$10,028 | \$341 |
| Per Capita Expenses: | \$347 | \$8,684 | \$358 |
| Operating Income (loss): | \$51,190 | \$27,212 | \$0 |
| Ratio of Retained Earnings to Expenses: | 136.11% | 420.53% | 326.14% |
| Ending Retained Earnings for FY 23: | \$117,111 | \$1,083,979 | \$539,990 |
| Per Capita Ending Retained Earnings: | \$472 | \$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

| | | | |
|--------------------------------------|------------------|----------------|-----------|
| Unit Name: | Woodlawn Village | | |
| Unit Code: | 041/050/32 | County: | Jefferson |
| Fiscal Year End: | 3/31/2023 | | |
| Accounting Method: | Cash With Assets | | |
| Appropriation or Budget: | \$105,827 | | |
| Equalized Assessed Valuation: | \$4,977,011 | | |
| Population: | 698 | | |
| Employees: | | | |
| Full Time: | 4 | | |
| Part Time: | 9 | | |
| Salaries Paid: | \$228,557 | | |

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 23: | (\$397,331) | \$686,532 | \$347,854 |
| Per Capita Beginning Fund Balance: | (\$569) | \$12,461 | \$971 |
| Revenues During FY 23: | \$257,762 | \$513,571 | \$224,624 |
| Expenditures During FY 23: | \$241,060 | \$418,948 | \$163,794 |
| Per Capita Revenues: | \$369 | \$23,831 | \$595 |
| Per Capita Expenditures: | \$345 | \$20,787 | \$472 |
| Revenues over/under Expenditures: | \$16,702 | \$94,624 | \$41,080 |
| Ratio of Fund Balance to Expenditures: | (157.90%) | 353.94% | 249.85% |
| Ending Fund Balance for FY 23: | (\$380,629) | \$763,867 | \$379,510 |
| Per Capita Ending Fund Balance: | (\$545) | \$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: | \$105,591 | \$283,356 | \$81,395 |
| Total Unrestricted Net Assets: | (\$486,220) | \$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: | \$2,513,128 | \$461,994 | \$32,000 |
| Per Capita Debt: | \$3,600 | \$8,336 | \$73 |
| General Obligation Debt over EAV: | 0.00% | 0.23% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 23: | \$2,024,916 | \$1,051,673 | \$521,393 |
| Per Capita Beginning Retained Earnings | \$2,901 | \$12,337 | \$1,328 |
| Revenues During FY 23: | \$1,169,402 | \$362,679 | \$130,462 |
| Expenditures During FY 23: | \$749,912 | \$335,468 | \$134,205 |
| Per Capita Revenues: | \$1,675 | \$10,028 | \$341 |
| Per Capita Expenses: | \$1,074 | \$8,684 | \$358 |
| Operating Income (loss): | \$419,490 | \$27,212 | \$0 |
| Ratio of Retained Earnings to Expenses: | 325.96% | 420.53% | 326.14% |
| Ending Retained Earnings for FY 23: | \$2,444,406 | \$1,083,979 | \$539,990 |
| Per Capita Ending Retained Earnings: | \$3,502 | \$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

| | | | |
|--------------------------------------|-------------------|----------------|--------|
| Unit Name: | Woodridge Village | | |
| Unit Code: | 022/145/32 | County: | Dupage |
| Fiscal Year End: | 12/31/2023 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$77,532,090 | | |
| Equalized Assessed Valuation: | \$1,422,002,134 | | |
| Population: | 34,158 | | |
| Employees: | | | |
| Full Time: | 118 | | |
| Part Time: | 19 | | |
| Salaries Paid: | \$13,018,276 | | |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|---------------------|-----------------|----------------|
| Beginning Fund Balance for FY 23: | \$27,278,282 | \$45,827,429 | \$34,700,999 |
| Per Capita Beginning Fund Balance: | \$799 | \$915 | \$919 |
| Revenues During FY 23: | \$29,475,165 | \$78,236,345 | \$60,818,797 |
| Expenditures During FY 23: | \$27,110,251 | \$67,704,125 | \$50,267,777 |
| Per Capita Revenues: | \$863 | \$1,512 | \$1,510 |
| Per Capita Expenditures: | \$794 | \$1,292 | \$1,272 |
| Revenues over/under Expenditures: | \$2,364,914 | \$10,532,220 | \$7,422,555 |
| Ratio of Fund Balance to Expenditures: | 104.01% | 85.37% | 77.35% |
| Ending Fund Balance for FY 23: | \$28,198,518 | \$51,747,668 | \$40,157,145 |
| Per Capita Ending Fund Balance: | \$826 | \$1,034 | \$1,023 |

Equity

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

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|--------------------|-----------------|----------------|
| Total Restricted Net Assets: | \$5,217,874 | \$18,647,653 | \$12,267,557 |
| Total Unrestricted Net Assets: | \$9,819,135 | (\$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: | \$79,114,341 | \$148,481,432 | \$87,529,265 |
| Per Capita Debt: | \$2,316 | \$2,751 | \$2,179 |
| General Obligation Debt over EAV: | 2.15% | 8.98% | 2.25% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|---------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 23: | \$26,655,589 | \$84,713,725 | \$62,510,846 |
| Per Capita Beginning Retained Earnings | \$780 | \$1,661 | \$1,337 |
| Revenues During FY 23: | \$11,566,743 | \$27,833,660 | \$19,017,689 |
| Expenditures During FY 23: | \$12,507,681 | \$24,431,806 | \$15,980,912 |
| Per Capita Revenues: | \$339 | \$534 | \$406 |
| Per Capita Expenses: | \$366 | \$463 | \$368 |
| Operating Income (loss): | (\$940,938) | \$3,401,854 | \$2,362,233 |
| Ratio of Retained Earnings to Expenses: | 233.93% | 432.45% | 411.24% |
| Ending Retained Earnings for FY 23: | \$29,259,326 | \$88,626,567 | \$65,322,713 |
| Per Capita Ending Retained Earnings: | \$857 | \$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

| | | | |
|--------------------------------------|------------------|----------------|--------|
| Unit Name: | Woodson Village | | |
| Unit Code: | 069/055/32 | County: | Morgan |
| Fiscal Year End: | 4/30/2023 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$566,375 | | |
| Equalized Assessed Valuation: | \$6,245,099 | | |
| Population: | 498 | | |
| Employees: | | | |
| Full Time: | 1 | | |
| Part Time: | 15 | | |
| Salaries Paid: | \$105,905 | | |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 23: | \$247,331 | \$686,532 | \$347,854 |
| Per Capita Beginning Fund Balance: | \$497 | \$12,461 | \$971 |
| Revenues During FY 23: | \$275,100 | \$513,571 | \$224,624 |
| Expenditures During FY 23: | \$215,560 | \$418,948 | \$163,794 |
| Per Capita Revenues: | \$552 | \$23,831 | \$595 |
| Per Capita Expenditures: | \$433 | \$20,787 | \$472 |
| Revenues over/under Expenditures: | \$59,540 | \$94,624 | \$41,080 |
| Ratio of Fund Balance to Expenditures: | 142.36% | 353.94% | 249.85% |
| Ending Fund Balance for FY 23: | \$306,871 | \$763,867 | \$379,510 |
| Per Capita Ending Fund Balance: | \$616 | \$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: | \$77,606 | \$283,356 | \$81,395 |
| Total Unrestricted Net Assets: | \$280,068 | \$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: | \$0 | \$461,994 | \$32,000 |
| Per Capita Debt: | \$0 | \$8,336 | \$73 |
| General Obligation Debt over EAV: | 0.00% | 0.23% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|-------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 23: | \$397,875 | \$1,051,673 | \$521,393 |
| Per Capita Beginning Retained Earnings | \$799 | \$12,337 | \$1,328 |
| Revenues During FY 23: | \$132,224 | \$362,679 | \$130,462 |
| Expenditures During FY 23: | \$194,111 | \$335,468 | \$134,205 |
| Per Capita Revenues: | \$266 | \$10,028 | \$341 |
| Per Capita Expenses: | \$390 | \$8,684 | \$358 |
| Operating Income (loss): | (\$61,887) | \$27,212 | \$0 |
| Ratio of Retained Earnings to Expenses: | 173.09% | 420.53% | 326.14% |
| Ending Retained Earnings for FY 23: | \$335,988 | \$1,083,979 | \$539,990 |
| Per Capita Ending Retained Earnings: | \$675 | \$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

| | | | |
|--------------------------------------|-----------------------|----------------|---------|
| Unit Name: | Woodstock City | | |
| Unit Code: | 063/115/30 | County: | Mchenry |
| Fiscal Year End: | 4/30/2023 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$61,688,900 | | |
| Equalized Assessed Valuation: | \$624,903,629 | | |
| Population: | 25,665 | | |
| Employees: | | | |
| | Full Time: | 143 | |
| | Part Time: | 59 | |
| | Salaries Paid: | \$12,241,986 | |

| Blended Component Units |
|--------------------------|
| Number Submitted = 1 |
| Woodstock Police Pension |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|---------------------|-----------------|----------------|
| Beginning Fund Balance for FY 23: | \$13,016,090 | \$45,827,429 | \$34,700,999 |
| Per Capita Beginning Fund Balance: | \$507 | \$915 | \$919 |
| Revenues During FY 23: | \$28,369,069 | \$78,236,345 | \$60,818,797 |
| Expenditures During FY 23: | \$22,836,080 | \$67,704,125 | \$50,267,777 |
| Per Capita Revenues: | \$1,105 | \$1,512 | \$1,510 |
| Per Capita Expenditures: | \$890 | \$1,292 | \$1,272 |
| Revenues over/under Expenditures: | \$5,532,989 | \$10,532,220 | \$7,422,555 |
| Ratio of Fund Balance to Expenditures: | 71.43% | 85.37% | 77.35% |
| Ending Fund Balance for FY 23: | \$16,311,289 | \$51,747,668 | \$40,157,145 |
| Per Capita Ending Fund Balance: | \$636 | \$1,034 | \$1,023 |

Equity

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

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|--------------------|-----------------|----------------|
| Total Restricted Net Assets: | \$7,924,189 | \$18,647,653 | \$12,267,557 |
| Total Unrestricted Net Assets: | (\$794,503) | (\$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: | \$69,170,774 | \$148,481,432 | \$87,529,265 |
| Per Capita Debt: | \$2,695 | \$2,751 | \$2,179 |
| General Obligation Debt over EAV: | 5.84% | 8.98% | 2.25% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|---------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 23: | \$36,213,693 | \$84,713,725 | \$62,510,846 |
| Per Capita Beginning Retained Earnings | \$1,411 | \$1,661 | \$1,337 |
| Revenues During FY 23: | \$6,662,450 | \$27,833,660 | \$19,017,689 |
| Expenditures During FY 23: | \$5,237,283 | \$24,431,806 | \$15,980,912 |
| Per Capita Revenues: | \$260 | \$534 | \$406 |
| Per Capita Expenses: | \$204 | \$463 | \$368 |
| Operating Income (loss): | \$1,425,167 | \$3,401,854 | \$2,362,233 |
| Ratio of Retained Earnings to Expenses: | 721.87% | 432.45% | 411.24% |
| Ending Retained Earnings for FY 23: | \$37,806,560 | \$88,626,567 | \$65,322,713 |
| Per Capita Ending Retained Earnings: | \$1,473 | \$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

| | |
|--------------------------------------|-----------------------|
| Unit Name: | Worden Village |
| Unit Code: | 057/135/32 |
| County: | Madison |
| Fiscal Year End: | 4/30/2023 |
| Accounting Method: | Cash With Assets |
| Appropriation or Budget: | \$2,603,060 |
| Equalized Assessed Valuation: | \$17,074,093 |
| Population: | 1,099 |
| Employees: | |
| Full Time: | 4 |
| Part Time: | 3 |
| Salaries Paid: | \$286,338 |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|-----------------|----------------|
| Beginning Fund Balance for FY 23: | \$732,782 | \$7,318,754 | \$3,823,260 |
| Per Capita Beginning Fund Balance: | \$667 | \$1,275 | \$946 |
| Revenues During FY 23: | \$801,250 | \$8,592,750 | \$4,029,354 |
| Expenditures During FY 23: | \$606,284 | \$7,387,630 | \$3,480,394 |
| Per Capita Revenues: | \$729 | \$1,271 | \$1,015 |
| Per Capita Expenditures: | \$552 | \$1,070 | \$859 |
| Revenues over/under Expenditures: | \$194,966 | \$1,205,119 | \$515,982 |
| Ratio of Fund Balance to Expenditures: | 143.12% | 148.27% | 123.08% |
| Ending Fund Balance for FY 23: | \$867,732 | \$8,185,113 | \$4,463,923 |
| Per Capita Ending Fund Balance: | \$790 | \$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: | \$150,689 | \$3,090,983 | \$1,499,515 |
| Total Unrestricted Net Assets: | \$717,043 | (\$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: | \$471,142 | \$14,536,814 | \$2,939,830 |
| Per Capita Debt: | \$429 | \$1,852 | \$913 |
| General Obligation Debt over EAV: | 0.00% | 1.72% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 23: | \$473,790 | \$12,422,012 | \$5,757,070 |
| Per Capita Beginning Retained Earnings | \$431 | \$2,109 | \$1,705 |
| Revenues During FY 23: | \$419,824 | \$4,017,717 | \$1,655,930 |
| Expenditures During FY 23: | \$405,313 | \$3,520,157 | \$1,505,208 |
| Per Capita Revenues: | \$382 | \$677 | \$474 |
| Per Capita Expenses: | \$369 | \$611 | \$435 |
| Operating Income (loss): | \$14,511 | \$497,561 | \$90,226 |
| Ratio of Retained Earnings to Expenses: | 135.28% | 413.07% | 350.42% |
| Ending Retained Earnings for FY 23: | \$548,317 | \$12,926,161 | \$5,835,469 |
| Per Capita Ending Retained Earnings: | \$499 | \$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

| | | | |
|--------------------------------------|------------------|----------------|------|
| Unit Name: | Worth Village | | |
| Unit Code: | 016/615/32 | County: | Cook |
| Fiscal Year End: | 4/30/2023 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$20,699,922 | | |
| Equalized Assessed Valuation: | \$172,729,030 | | |
| Population: | 1 | | |
| Employees: | | | |
| Full Time: | 1 | | |
| Part Time: | 1 | | |
| Salaries Paid: | \$4,283,934 | | |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

| <u>General and Special Funds</u> | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 23: | \$5,734,747 | \$686,532 | \$347,854 |
| Per Capita Beginning Fund Balance: | \$5,734,747 | \$12,461 | \$971 |
| Revenues During FY 23: | \$12,273,135 | \$513,571 | \$224,624 |
| Expenditures During FY 23: | \$10,774,524 | \$418,948 | \$163,794 |
| Per Capita Revenues: | \$12,273,135 | \$23,831 | \$595 |
| Per Capita Expenditures: | \$10,774,524 | \$20,787 | \$472 |
| Revenues over/under Expenditures: | \$1,498,611 | \$94,624 | \$41,080 |
| Ratio of Fund Balance to Expenditures: | 67.31% | 353.94% | 249.85% |
| Ending Fund Balance for FY 23: | \$7,252,384 | \$763,867 | \$379,510 |
| Per Capita Ending Fund Balance: | \$7,252,384 | \$15,511 | \$1,116 |
| <u>Equity</u> | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
| Total Reserved Funds: | \$0 | \$14,175 | \$0 |
| Total Unreserved Funds: | \$0 | \$47,388 | \$0 |
| <u>Net Assets</u> | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
| Total Restricted Net Assets: | \$2,476,929 | \$283,356 | \$81,395 |
| Total Unrestricted Net Assets: | (\$29,679,851) | \$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: | \$3,993,453 | \$461,994 | \$32,000 |
| Per Capita Debt: | \$3,993,453 | \$8,336 | \$73 |
| General Obligation Debt over EAV: | 2.23% | 0.23% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 23: | \$5,187,015 | \$1,051,673 | \$521,393 |
| Per Capita Beginning Retained Earnings | \$5,187,015 | \$12,337 | \$1,328 |
| Revenues During FY 23: | \$4,936,544 | \$362,679 | \$130,462 |
| Expenditures During FY 23: | \$4,229,694 | \$335,468 | \$134,205 |
| Per Capita Revenues: | \$4,936,544 | \$10,028 | \$341 |
| Per Capita Expenses: | \$4,229,694 | \$8,684 | \$358 |
| Operating Income (loss): | \$706,850 | \$27,212 | \$0 |
| Ratio of Retained Earnings to Expenses: | 139.34% | 420.53% | 326.14% |
| Ending Retained Earnings for FY 23: | \$5,893,865 | \$1,083,979 | \$539,990 |
| Per Capita Ending Retained Earnings: | \$5,893,865 | \$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

| | | | |
|--------------------------------------|------------------|----------------|--------|
| Unit Name: | Wyanet Village | | |
| Unit Code: | 006/120/32 | County: | Bureau |
| Fiscal Year End: | 4/30/2023 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$988,896 | | |
| Equalized Assessed Valuation: | \$9,794,047 | | |
| Population: | 871 | | |
| Employees: | | | |
| Full Time: | 4 | | |
| Part Time: | 8 | | |
| Salaries Paid: | \$168,274 | | |

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 23: | \$576,762 | \$686,532 | \$347,854 |
| Per Capita Beginning Fund Balance: | \$662 | \$12,461 | \$971 |
| Revenues During FY 23: | \$514,962 | \$513,571 | \$224,624 |
| Expenditures During FY 23: | \$381,591 | \$418,948 | \$163,794 |
| Per Capita Revenues: | \$591 | \$23,831 | \$595 |
| Per Capita Expenditures: | \$438 | \$20,787 | \$472 |
| Revenues over/under Expenditures: | \$133,371 | \$94,624 | \$41,080 |
| Ratio of Fund Balance to Expenditures: | 169.08% | 353.94% | 249.85% |
| Ending Fund Balance for FY 23: | \$645,198 | \$763,867 | \$379,510 |
| Per Capita Ending Fund Balance: | \$741 | \$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: | \$427,339 | \$283,356 | \$81,395 |
| Total Unrestricted Net Assets: | \$217,859 | \$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: | \$83,131 | \$461,994 | \$32,000 |
| Per Capita Debt: | \$95 | \$8,336 | \$73 |
| General Obligation Debt over EAV: | 0.00% | 0.23% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 23: | \$1,761,138 | \$1,051,673 | \$521,393 |
| Per Capita Beginning Retained Earnings | \$2,022 | \$12,337 | \$1,328 |
| Revenues During FY 23: | \$1,037,946 | \$362,679 | \$130,462 |
| Expenditures During FY 23: | \$816,661 | \$335,468 | \$134,205 |
| Per Capita Revenues: | \$1,192 | \$10,028 | \$341 |
| Per Capita Expenses: | \$938 | \$8,684 | \$358 |
| Operating Income (loss): | \$221,285 | \$27,212 | \$0 |
| Ratio of Retained Earnings to Expenses: | 248.59% | 420.53% | 326.14% |
| Ending Retained Earnings for FY 23: | \$2,030,119 | \$1,083,979 | \$539,990 |
| Per Capita Ending Retained Earnings: | \$2,331 | \$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

| | | | |
|--------------------------------------|------------------|----------------|-------|
| Unit Name: | Wyoming City | | |
| Unit Code: | 087/025/30 | County: | Stark |
| Fiscal Year End: | 4/30/2023 | | |
| Accounting Method: | Cash With Assets | | |
| Appropriation or Budget: | \$1,439,525 | | |
| Equalized Assessed Valuation: | \$11,587,005 | | |
| Population: | 1,278 | | |
| Employees: | | | |
| Full Time: | 5 | | |
| Part Time: | 12 | | |
| Salaries Paid: | \$245,323 | | |

| |
|--------------------------------|
| Blended Component Units |
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|-----------------|----------------|
| Beginning Fund Balance for FY 23: | \$1,099,692 | \$7,318,754 | \$3,823,260 |
| Per Capita Beginning Fund Balance: | \$860 | \$1,275 | \$946 |
| Revenues During FY 23: | \$958,642 | \$8,592,750 | \$4,029,354 |
| Expenditures During FY 23: | \$849,139 | \$7,387,630 | \$3,480,394 |
| Per Capita Revenues: | \$750 | \$1,271 | \$1,015 |
| Per Capita Expenditures: | \$664 | \$1,070 | \$859 |
| Revenues over/under Expenditures: | \$109,503 | \$1,205,119 | \$515,982 |
| Ratio of Fund Balance to Expenditures: | 142.40% | 148.27% | 123.08% |
| Ending Fund Balance for FY 23: | \$1,209,195 | \$8,185,113 | \$4,463,923 |
| Per Capita Ending Fund Balance: | \$946 | \$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: | \$597,136 | \$3,090,983 | \$1,499,515 |
| Total Unrestricted Net Assets: | \$612,059 | (\$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: | \$2,543,813 | \$14,536,814 | \$2,939,830 |
| Per Capita Debt: | \$1,990 | \$1,852 | \$913 |
| General Obligation Debt over EAV: | 0.00% | 1.72% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 23: | \$3,172,829 | \$12,422,012 | \$5,757,070 |
| Per Capita Beginning Retained Earnings | \$2,483 | \$2,109 | \$1,705 |
| Revenues During FY 23: | \$1,644,954 | \$4,017,717 | \$1,655,930 |
| Expenditures During FY 23: | \$678,619 | \$3,520,157 | \$1,505,208 |
| Per Capita Revenues: | \$1,287 | \$677 | \$474 |
| Per Capita Expenses: | \$531 | \$611 | \$435 |
| Operating Income (loss): | \$966,335 | \$497,561 | \$90,226 |
| Ratio of Retained Earnings to Expenses: | 629.48% | 413.07% | 350.42% |
| Ending Retained Earnings for FY 23: | \$4,271,741 | \$12,926,161 | \$5,835,469 |
| Per Capita Ending Retained Earnings: | \$3,343 | \$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

| | | | |
|--------------------------------------|------------------|----------------|------|
| Unit Name: | Xenia Village | | |
| Unit Code: | 013/035/32 | County: | Clay |
| Fiscal Year End: | 4/30/2023 | | |
| Accounting Method: | Cash With Assets | | |
| Appropriation or Budget: | \$1,458,900 | | |
| Equalized Assessed Valuation: | \$2,861,366 | | |
| Population: | 380 | | |
| Employees: | | | |
| Full Time: | 5 | | |
| Part Time: | 11 | | |
| Salaries Paid: | \$196,421 | | |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|-------------------|-----------------|----------------|
| Beginning Fund Balance for FY 23: | \$82,785 | \$686,532 | \$347,854 |
| Per Capita Beginning Fund Balance: | \$218 | \$12,461 | \$971 |
| Revenues During FY 23: | \$457,467 | \$513,571 | \$224,624 |
| Expenditures During FY 23: | \$508,705 | \$418,948 | \$163,794 |
| Per Capita Revenues: | \$1,204 | \$23,831 | \$595 |
| Per Capita Expenditures: | \$1,339 | \$20,787 | \$472 |
| Revenues over/under Expenditures: | (\$51,238) | \$94,624 | \$41,080 |
| Ratio of Fund Balance to Expenditures: | 11.13% | 353.94% | 249.85% |
| Ending Fund Balance for FY 23: | \$56,597 | \$763,867 | \$379,510 |
| Per Capita Ending Fund Balance: | \$149 | \$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: | \$58,376 | \$283,356 | \$81,395 |
| Total Unrestricted Net Assets: | (\$1,779) | \$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: | \$25,050 | \$461,994 | \$32,000 |
| Per Capita Debt: | \$66 | \$8,336 | \$73 |
| General Obligation Debt over EAV: | 0.00% | 0.23% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 23: | \$1,217,629 | \$1,051,673 | \$521,393 |
| Per Capita Beginning Retained Earnings | \$3,204 | \$12,337 | \$1,328 |
| Revenues During FY 23: | \$184,504 | \$362,679 | \$130,462 |
| Expenditures During FY 23: | \$190,952 | \$335,468 | \$134,205 |
| Per Capita Revenues: | \$486 | \$10,028 | \$341 |
| Per Capita Expenses: | \$503 | \$8,684 | \$358 |
| Operating Income (loss): | (\$6,448) | \$27,212 | \$0 |
| Ratio of Retained Earnings to Expenses: | 634.29% | 420.53% | 326.14% |
| Ending Retained Earnings for FY 23: | \$1,211,181 | \$1,083,979 | \$539,990 |
| Per Capita Ending Retained Earnings: | \$3,187 | \$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

| | | | |
|--------------------------------------|--------------|----------------|--------|
| Unit Name: | Yale Village | | |
| Unit Code: | 040/040/32 | County: | Jasper |
| Fiscal Year End: | 6/30/2023 | | |
| Accounting Method: | Cash | | |
| Appropriation or Budget: | \$31,347 | | |
| Equalized Assessed Valuation: | \$200,000 | | |
| Population: | 60 | | |
| Employees: | | | |
| Full Time: | | | |
| Part Time: | | | |
| Salaries Paid: | \$ | | |

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 23: | \$47,325 | \$686,532 | \$347,854 |
| Per Capita Beginning Fund Balance: | \$789 | \$12,461 | \$971 |
| Revenues During FY 23: | \$48,322 | \$513,571 | \$224,624 |
| Expenditures During FY 23: | \$4,431 | \$418,948 | \$163,794 |
| Per Capita Revenues: | \$805 | \$23,831 | \$595 |
| Per Capita Expenditures: | \$74 | \$20,787 | \$472 |
| Revenues over/under Expenditures: | \$43,891 | \$94,624 | \$41,080 |
| Ratio of Fund Balance to Expenditures: | 2,058.59% | 353.94% | 249.85% |
| Ending Fund Balance for FY 23: | \$91,216 | \$763,867 | \$379,510 |
| Per Capita Ending Fund Balance: | \$1,520 | \$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: | \$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: | \$0 | \$461,994 | \$32,000 |
| Per Capita Debt: | \$0 | \$8,336 | \$73 |
| General Obligation Debt over EAV: | 0.00% | 0.23% | 0.00% |

Enterprise Funds

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

| | | | |
|--------------------------------------|--------------------|----------------|------|
| Unit Name: | Yates City Village | | |
| Unit Code: | 048/075/32 | County: | Knox |
| Fiscal Year End: | 4/30/2023 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$3,329,100 | | |
| Equalized Assessed Valuation: | \$8,440,283 | | |
| Population: | 821 | | |
| Employees: | | | |
| Full Time: | 3 | | |
| Part Time: | 24 | | |
| Salaries Paid: | \$164,151 | | |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|-----------------|----------------|
| Beginning Fund Balance for FY 23: | \$643,670 | \$686,532 | \$347,854 |
| Per Capita Beginning Fund Balance: | \$784 | \$12,461 | \$971 |
| Revenues During FY 23: | \$319,680 | \$513,571 | \$224,624 |
| Expenditures During FY 23: | \$230,156 | \$418,948 | \$163,794 |
| Per Capita Revenues: | \$389 | \$23,831 | \$595 |
| Per Capita Expenditures: | \$280 | \$20,787 | \$472 |
| Revenues over/under Expenditures: | \$89,524 | \$94,624 | \$41,080 |
| Ratio of Fund Balance to Expenditures: | 318.56% | 353.94% | 249.85% |
| Ending Fund Balance for FY 23: | \$733,194 | \$763,867 | \$379,510 |
| Per Capita Ending Fund Balance: | \$893 | \$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: | \$278,825 | \$283,356 | \$81,395 |
| Total Unrestricted Net Assets: | \$454,369 | \$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: | \$96,902 | \$461,994 | \$32,000 |
| Per Capita Debt: | \$118 | \$8,336 | \$73 |
| General Obligation Debt over EAV: | 0.00% | 0.23% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 23: | \$625,858 | \$1,051,673 | \$521,393 |
| Per Capita Beginning Retained Earnings | \$762 | \$12,337 | \$1,328 |
| Revenues During FY 23: | \$398,864 | \$362,679 | \$130,462 |
| Expenditures During FY 23: | \$285,107 | \$335,468 | \$134,205 |
| Per Capita Revenues: | \$486 | \$10,028 | \$341 |
| Per Capita Expenses: | \$347 | \$8,684 | \$358 |
| Operating Income (loss): | \$113,757 | \$27,212 | \$0 |
| Ratio of Retained Earnings to Expenses: | 259.42% | 420.53% | 326.14% |
| Ending Retained Earnings for FY 23: | \$739,615 | \$1,083,979 | \$539,990 |
| Per Capita Ending Retained Earnings: | \$901 | \$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

| | | | |
|--------------------------------------|------------------|----------------|----------|
| Unit Name: | Zeigler City | | |
| Unit Code: | 028/075/30 | County: | Franklin |
| Fiscal Year End: | 4/30/2023 | | |
| Accounting Method: | Cash With Assets | | |
| Appropriation or Budget: | \$4,136,000 | | |
| Equalized Assessed Valuation: | \$7,595,099 | | |
| Population: | 1,484 | | |
| Employees: | | | |
| Full Time: | 11 | | |
| Part Time: | 35 | | |
| Salaries Paid: | \$591,457 | | |

Blended Component Units

| |
|---|
| <div style="border: 1px solid black; width: 100%; height: 100%;"></div> |
|---|

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 23: | \$717,071 | \$7,318,754 | \$3,823,260 |
| Per Capita Beginning Fund Balance: | \$483 | \$1,275 | \$946 |
| Revenues During FY 23: | \$1,284,306 | \$8,592,750 | \$4,029,354 |
| Expenditures During FY 23: | \$1,387,909 | \$7,387,630 | \$3,480,394 |
| Per Capita Revenues: | \$865 | \$1,271 | \$1,015 |
| Per Capita Expenditures: | \$935 | \$1,070 | \$859 |
| Revenues over/under Expenditures: | (\$103,603) | \$1,205,119 | \$515,982 |
| Ratio of Fund Balance to Expenditures: | 42.65% | 148.27% | 123.08% |
| Ending Fund Balance for FY 23: | \$592,006 | \$8,185,113 | \$4,463,923 |
| Per Capita Ending Fund Balance: | \$399 | \$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: | \$478,841 | \$3,090,983 | \$1,499,515 |
| Total Unrestricted Net Assets: | \$113,166 | (\$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: | \$68,922 | \$14,536,814 | \$2,939,830 |
| Per Capita Debt: | \$46 | \$1,852 | \$913 |
| General Obligation Debt over EAV: | 0.00% | 1.72% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 23: | \$1,650,060 | \$12,422,012 | \$5,757,070 |
| Per Capita Beginning Retained Earnings | \$1,112 | \$2,109 | \$1,705 |
| Revenues During FY 23: | \$537,675 | \$4,017,717 | \$1,655,930 |
| Expenditures During FY 23: | \$638,543 | \$3,520,157 | \$1,505,208 |
| Per Capita Revenues: | \$362 | \$677 | \$474 |
| Per Capita Expenses: | \$430 | \$611 | \$435 |
| Operating Income (loss): | (\$100,868) | \$497,561 | \$90,226 |
| Ratio of Retained Earnings to Expenses: | 245.97% | 413.07% | 350.42% |
| Ending Retained Earnings for FY 23: | \$1,570,654 | \$12,926,161 | \$5,835,469 |
| Per Capita Ending Retained Earnings: | \$1,058 | \$2,172 | \$1,778 |