

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 10000 and 275,000**

#### Local Government Profile

<b>Unit Name:</b>	Adams County		
<b>Unit Code:</b>	001/000/00	<b>County:</b>	Adams
<b>Fiscal Year End:</b>	11/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$57,111,277		
<b>Equalized Assessed Valuation:</b>	\$1,607,261,738		
<b>Population:</b>	64,109		
<b>Employees:</b>			
<b>Full Time:</b>	330		
<b>Part Time:</b>	69		
<b>Salaries Paid:</b>	\$21,619,310		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$23,906,196	\$39,071,397	\$25,667,462
Per Capita Beginning Fund Balance:	\$373	\$923	\$844
Revenues During FY 24:	\$46,118,865	\$37,605,128	\$22,387,728
Expenditures During FY 24:	\$46,543,801	\$34,149,948	\$20,379,302
Per Capita Revenues:	\$719	\$822	\$820
Per Capita Expenditures:	\$726	\$773	\$764
Revenues over/under Expenditures:	(\$424,936)	\$3,455,180	\$1,282,796
Ratio of Fund Balance to Expenditures:	49.17%	125.78%	120.99%
Ending Fund Balance for FY 24:	\$22,886,635	\$40,801,380	\$25,853,471
Per Capita Ending Fund Balance:	\$357	\$951	\$870

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$26,317,091	\$26,880,872	\$16,550,009
Total Unrestricted Net Assets:	(\$2,396,550)	\$14,170,827	\$11,027,284

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$24,957,668</b>	\$10,568,188	\$1,247,356
Per Capita Debt:	<b>\$389</b>	\$151	\$42
General Obligation Debt over EAV:	<b>0.00%</b>	0.12%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$0</b>	\$3,511,415	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$36	\$0
Revenues During FY 24:	<b>\$0</b>	\$1,969,474	\$0
Expenditures During FY 24:	<b>\$0</b>	\$2,159,271	\$0
Per Capita Revenues:	<b>\$0</b>	\$43	\$0
Per Capita Expenses:	<b>\$0</b>	\$41	\$0
Operating Income (loss):	<b>\$0</b>	(\$189,797)	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	142.69%	0.00%
Ending Retained Earnings for FY 24:	<b>\$0</b>	\$3,842,940	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$44	\$0

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Less Than 10,000**

#### Local Government Profile

<b>Unit Name:</b>	Alexander County		
<b>Unit Code:</b>	002/000/00	<b>County:</b>	Alexander
<b>Fiscal Year End:</b>	11/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$8,648,611		
<b>Equalized Assessed Valuation:</b>	\$65,152,195		
<b>Population:</b>	4,695		
<b>Employees:</b>			
<b>Full Time:</b>	34		
<b>Part Time:</b>	9		
<b>Salaries Paid:</b>	\$2,410,874		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$7,616,724	\$8,506,555	\$7,664,514
Per Capita Beginning Fund Balance:	\$1,622	\$1,481	\$1,291
Revenues During FY 24:	\$6,509,807	\$8,160,295	\$6,509,807
Expenditures During FY 24:	\$6,874,449	\$8,437,805	\$6,615,857
Per Capita Revenues:	\$1,387	\$1,393	\$1,152
Per Capita Expenditures:	\$1,464	\$1,456	\$1,111
Revenues over/under Expenditures:	(\$364,642)	(\$277,510)	\$363,687
Ratio of Fund Balance to Expenditures:	109.34%	131.43%	121.79%
Ending Fund Balance for FY 24:	\$7,516,353	\$8,965,371	\$8,069,177
Per Capita Ending Fund Balance:	\$1,601	\$1,563	\$1,536

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,697,896	\$5,800,303	\$5,478,597
Total Unrestricted Net Assets:	(\$305,308)	\$2,660,761	\$3,461,749

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$466,613</b>	\$543,620	\$51,631
Per Capita Debt:	<b>\$99</b>	\$92	\$10
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$0</b>	\$164,383	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$31	\$0
Revenues During FY 24:	<b>\$0</b>	\$284,782	\$0
Expenditures During FY 24:	<b>\$0</b>	\$322,185	\$0
Per Capita Revenues:	<b>\$0</b>	\$56	\$0
Per Capita Expenses:	<b>\$0</b>	\$64	\$0
Operating Income (loss):	<b>\$0</b>	(\$37,403)	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	190.05%	0.00%
Ending Retained Earnings for FY 24:	<b>\$0</b>	\$175,031	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$33	\$0

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 10000 and 275,000**

#### Local Government Profile

<b>Unit Name:</b>	Bond County		
<b>Unit Code:</b>	003/000/00	<b>County:</b>	Bond
<b>Fiscal Year End:</b>	11/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$19,670,887		
<b>Equalized Assessed Valuation:</b>	\$312,050,674		
<b>Population:</b>	16,450		
<b>Employees:</b>			
	<b>Full Time:</b>	133	
	<b>Part Time:</b>	70	
	<b>Salaries Paid:</b>	\$6,677,894	

Blended Component Units
Number Submitted = 1
Public Building Commission

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$10,665,078</b>	\$39,071,397	\$25,667,462
Per Capita Beginning Fund Balance:	<b>\$648</b>	\$923	\$844
Revenues During FY 24:	<b>\$17,382,911</b>	\$37,605,128	\$22,387,728
Expenditures During FY 24:	<b>\$15,401,284</b>	\$34,149,948	\$20,379,302
Per Capita Revenues:	<b>\$1,057</b>	\$822	\$820
Per Capita Expenditures:	<b>\$936</b>	\$773	\$764
Revenues over/under Expenditures:	<b>\$1,981,627</b>	\$3,455,180	\$1,282,796
Ratio of Fund Balance to Expenditures:	<b>83.39%</b>	125.78%	120.99%
Ending Fund Balance for FY 24:	<b>\$12,843,205</b>	\$40,801,380	\$25,853,471
Per Capita Ending Fund Balance:	<b>\$781</b>	\$951	\$870

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$0	\$0
Total Unreserved Funds:	<b>\$0</b>	\$0	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$7,354,491</b>	\$26,880,872	\$16,550,009
Total Unrestricted Net Assets:	<b>\$7,169,561</b>	\$14,170,827	\$11,027,284

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$261,021</b>	\$10,568,188	\$1,247,356
Per Capita Debt:	<b>\$16</b>	\$151	\$42
General Obligation Debt over EAV:	<b>0.00%</b>	0.12%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$0</b>	\$3,511,415	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$36	\$0
Revenues During FY 24:	<b>\$0</b>	\$1,969,474	\$0
Expenditures During FY 24:	<b>\$0</b>	\$2,159,271	\$0
Per Capita Revenues:	<b>\$0</b>	\$43	\$0
Per Capita Expenses:	<b>\$0</b>	\$41	\$0
Operating Income (loss):	<b>\$0</b>	(\$189,797)	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	142.69%	0.00%
Ending Retained Earnings for FY 24:	<b>\$0</b>	\$3,842,940	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$44	\$0

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 10000 and 275,000**

#### Local Government Profile

<b>Unit Name:</b>	Boone County		
<b>Unit Code:</b>	004/000/00	<b>County:</b>	Boone
<b>Fiscal Year End:</b>	11/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$36,518,478		
<b>Equalized Assessed Valuation:</b>	\$1,563,967,068		
<b>Population:</b>	53,448		
<b>Employees:</b>			
<b>Full Time:</b>	207		
<b>Part Time:</b>	58		
<b>Salaries Paid:</b>	\$15,293,150		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$40,167,659	\$39,071,397	\$25,667,462
Per Capita Beginning Fund Balance:	\$752	\$923	\$844
Revenues During FY 24:	\$46,339,462	\$37,605,128	\$22,387,728
Expenditures During FY 24:	\$43,664,411	\$34,149,948	\$20,379,302
Per Capita Revenues:	\$867	\$822	\$820
Per Capita Expenditures:	\$817	\$773	\$764
Revenues over/under Expenditures:	\$2,675,051	\$3,455,180	\$1,282,796
Ratio of Fund Balance to Expenditures:	101.49%	125.78%	120.99%
Ending Fund Balance for FY 24:	\$44,313,297	\$40,801,380	\$25,853,471
Per Capita Ending Fund Balance:	\$829	\$951	\$870

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$27,380,017	\$26,880,872	\$16,550,009
Total Unrestricted Net Assets:	\$17,281,778	\$14,170,827	\$11,027,284

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$10,208,572</b>	\$10,568,188	\$1,247,356
Per Capita Debt:	<b>\$191</b>	\$151	\$42
General Obligation Debt over EAV:	<b>0.00%</b>	0.12%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$0</b>	\$3,511,415	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$36	\$0
Revenues During FY 24:	<b>\$0</b>	\$1,969,474	\$0
Expenditures During FY 24:	<b>\$0</b>	\$2,159,271	\$0
Per Capita Revenues:	<b>\$0</b>	\$43	\$0
Per Capita Expenses:	<b>\$0</b>	\$41	\$0
Operating Income (loss):	<b>\$0</b>	(\$189,797)	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	142.69%	0.00%
Ending Retained Earnings for FY 24:	<b>\$0</b>	\$3,842,940	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$44	\$0

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Less Than 10,000

#### Local Government Profile

<b>Unit Name:</b>	Brown County		
<b>Unit Code:</b>	005/000/00	<b>County:</b>	Brown
<b>Fiscal Year End:</b>	11/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$11,971,351		
<b>Equalized Assessed Valuation:</b>	\$132,670,025		
<b>Population:</b>	6,950		
<b>Employees:</b>			
<b>Full Time:</b>	62		
<b>Part Time:</b>	10		
<b>Salaries Paid:</b>	\$2,473,358		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$8,423,573	\$8,506,555	\$7,664,514
Per Capita Beginning Fund Balance:	\$1,212	\$1,481	\$1,291
Revenues During FY 24:	\$7,745,048	\$8,160,295	\$6,509,807
Expenditures During FY 24:	\$7,973,512	\$8,437,805	\$6,615,857
Per Capita Revenues:	\$1,114	\$1,393	\$1,152
Per Capita Expenditures:	\$1,147	\$1,456	\$1,111
Revenues over/under Expenditures:	(\$228,464)	(\$277,510)	\$363,687
Ratio of Fund Balance to Expenditures:	102.78%	131.43%	121.79%
Ending Fund Balance for FY 24:	\$8,195,109	\$8,965,371	\$8,069,177
Per Capita Ending Fund Balance:	\$1,179	\$1,563	\$1,536

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,504,369	\$5,800,303	\$5,478,597
Total Unrestricted Net Assets:	\$1,690,740	\$2,660,761	\$3,461,749

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$0</b>	\$543,620	\$51,631
Per Capita Debt:	<b>\$0</b>	\$92	\$10
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$0</b>	\$164,383	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$31	\$0
Revenues During FY 24:	<b>\$0</b>	\$284,782	\$0
Expenditures During FY 24:	<b>\$0</b>	\$322,185	\$0
Per Capita Revenues:	<b>\$0</b>	\$56	\$0
Per Capita Expenses:	<b>\$0</b>	\$64	\$0
Operating Income (loss):	<b>\$0</b>	(\$37,403)	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	190.05%	0.00%
Ending Retained Earnings for FY 24:	<b>\$0</b>	\$175,031	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$33	\$0

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 10000 and 275,000**

#### Local Government Profile

<b>Unit Name:</b>	Bureau County		
<b>Unit Code:</b>	006/000/00	<b>County:</b>	Bureau
<b>Fiscal Year End:</b>	11/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$26,499,560		
<b>Equalized Assessed Valuation:</b>	\$984,012,681		
<b>Population:</b>	32,486		
<b>Employees:</b>			
	<b>Full Time:</b>	144	
	<b>Part Time:</b>	78	
	<b>Salaries Paid:</b>	\$7,918,221	

Blended Component Units
Number Submitted = 1
911

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$42,287,634</b>	\$39,071,397	\$25,667,462
Per Capita Beginning Fund Balance:	<b>\$1,302</b>	\$923	\$844
Revenues During FY 24:	<b>\$28,412,074</b>	\$37,605,128	\$22,387,728
Expenditures During FY 24:	<b>\$25,498,167</b>	\$34,149,948	\$20,379,302
Per Capita Revenues:	<b>\$875</b>	\$822	\$820
Per Capita Expenditures:	<b>\$785</b>	\$773	\$764
Revenues over/under Expenditures:	<b>\$2,913,907</b>	\$3,455,180	\$1,282,796
Ratio of Fund Balance to Expenditures:	<b>171.14%</b>	125.78%	120.99%
Ending Fund Balance for FY 24:	<b>\$43,636,997</b>	\$40,801,380	\$25,853,471
Per Capita Ending Fund Balance:	<b>\$1,343</b>	\$951	\$870

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$0	\$0
Total Unreserved Funds:	<b>\$0</b>	\$0	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$28,791,791</b>	\$26,880,872	\$16,550,009
Total Unrestricted Net Assets:	<b>\$25,966,719</b>	\$14,170,827	\$11,027,284

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$10,433,373</b>	\$10,568,188	\$1,247,356
Per Capita Debt:	<b>\$321</b>	\$151	\$42
General Obligation Debt over EAV:	<b>0.00%</b>	0.12%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$0</b>	\$3,511,415	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$36	\$0
Revenues During FY 24:	<b>\$0</b>	\$1,969,474	\$0
Expenditures During FY 24:	<b>\$0</b>	\$2,159,271	\$0
Per Capita Revenues:	<b>\$0</b>	\$43	\$0
Per Capita Expenses:	<b>\$0</b>	\$41	\$0
Operating Income (loss):	<b>\$0</b>	(\$189,797)	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	142.69%	0.00%
Ending Retained Earnings for FY 24:	<b>\$0</b>	\$3,842,940	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$44	\$0

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Less Than 10,000**

#### Local Government Profile

<b>Unit Name:</b>	Calhoun County		
<b>Unit Code:</b>	007/000/00	<b>County:</b>	Calhoun
<b>Fiscal Year End:</b>	8/31/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$25,998,905		
<b>Equalized Assessed Valuation:</b>	\$117,491,275		
<b>Population:</b>	4,437		
<b>Employees:</b>			
	<b>Full Time:</b>	44	
	<b>Part Time:</b>	18	
	<b>Salaries Paid:</b>	\$2,112,839	

Blended Component Units
Number Submitted = 1
Calhoun Unit Road

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$7,664,514</b>	\$8,506,555	\$7,664,514
Per Capita Beginning Fund Balance:	<b>\$1,727</b>	\$1,481	\$1,291
Revenues During FY 24:	<b>\$6,380,238</b>	\$8,160,295	\$6,509,807
Expenditures During FY 24:	<b>\$6,615,857</b>	\$8,437,805	\$6,615,857
Per Capita Revenues:	<b>\$1,438</b>	\$1,393	\$1,152
Per Capita Expenditures:	<b>\$1,491</b>	\$1,456	\$1,111
Revenues over/under Expenditures:	<b>(\$235,619)</b>	(\$277,510)	\$363,687
Ratio of Fund Balance to Expenditures:	<b>113.12%</b>	131.43%	121.79%
Ending Fund Balance for FY 24:	<b>\$7,484,045</b>	\$8,965,371	\$8,069,177
Per Capita Ending Fund Balance:	<b>\$1,687</b>	\$1,563	\$1,536

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$0	\$0
Total Unreserved Funds:	<b>\$0</b>	\$0	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$4,022,296</b>	\$5,800,303	\$5,478,597
Total Unrestricted Net Assets:	<b>\$3,461,749</b>	\$2,660,761	\$3,461,749

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$0</b>	\$543,620	\$51,631
Per Capita Debt:	<b>\$0</b>	\$92	\$10
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$636,039</b>	\$164,383	\$0
Per Capita Beginning Retained Earnings	<b>\$143</b>	\$31	\$0
Revenues During FY 24:	<b>\$139,832</b>	\$284,782	\$0
Expenditures During FY 24:	<b>\$94,100</b>	\$322,185	\$0
Per Capita Revenues:	<b>\$32</b>	\$56	\$0
Per Capita Expenses:	<b>\$21</b>	\$64	\$0
Operating Income (loss):	<b>\$45,732</b>	(\$37,403)	\$0
Ratio of Retained Earnings to Expenses:	<b>724.52%</b>	190.05%	0.00%
Ending Retained Earnings for FY 24:	<b>\$681,771</b>	\$175,031	\$0
Per Capita Ending Retained Earnings:	<b>\$154</b>	\$33	\$0

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 10000 and 275,000**

#### Local Government Profile

<b>Unit Name:</b>	Carroll County		
<b>Unit Code:</b>	008/000/00	<b>County:</b>	Carroll
<b>Fiscal Year End:</b>	11/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$26,637,490		
<b>Equalized Assessed Valuation:</b>	\$498,932,562		
<b>Population:</b>	15,526		
<b>Employees:</b>			
<b>Full Time:</b>		68	
<b>Part Time:</b>		38	
<b>Salaries Paid:</b>		\$4,168,998	

Blended Component Units
Number Submitted = 1  911 Fund

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$13,160,594</b>	\$39,071,397	\$25,667,462
Per Capita Beginning Fund Balance:	<b>\$848</b>	\$923	\$844
Revenues During FY 24:	<b>\$13,292,940</b>	\$37,605,128	\$22,387,728
Expenditures During FY 24:	<b>\$11,405,737</b>	\$34,149,948	\$20,379,302
Per Capita Revenues:	<b>\$856</b>	\$822	\$820
Per Capita Expenditures:	<b>\$735</b>	\$773	\$764
Revenues over/under Expenditures:	<b>\$1,887,203</b>	\$3,455,180	\$1,282,796
Ratio of Fund Balance to Expenditures:	<b>118.78%</b>	125.78%	120.99%
Ending Fund Balance for FY 24:	<b>\$13,547,797</b>	\$40,801,380	\$25,853,471
Per Capita Ending Fund Balance:	<b>\$873</b>	\$951	\$870

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$0	\$0
Total Unreserved Funds:	<b>\$0</b>	\$0	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$10,307,196</b>	\$26,880,872	\$16,550,009
Total Unrestricted Net Assets:	<b>\$6,015,111</b>	\$14,170,827	\$11,027,284

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$76,897</b>	\$10,568,188	\$1,247,356
Per Capita Debt:	<b>\$5</b>	\$151	\$42
General Obligation Debt over EAV:	<b>0.00%</b>	0.12%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$0</b>	\$3,511,415	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$36	\$0
Revenues During FY 24:	<b>\$0</b>	\$1,969,474	\$0
Expenditures During FY 24:	<b>\$0</b>	\$2,159,271	\$0
Per Capita Revenues:	<b>\$0</b>	\$43	\$0
Per Capita Expenses:	<b>\$0</b>	\$41	\$0
Operating Income (loss):	<b>\$0</b>	(\$189,797)	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	142.69%	0.00%
Ending Retained Earnings for FY 24:	<b>\$0</b>	\$3,842,940	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$44	\$0

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 10000 and 275,000**

#### Local Government Profile

<b>Unit Name:</b>	Cass County		
<b>Unit Code:</b>	009/000/00	<b>County:</b>	Cass
<b>Fiscal Year End:</b>	11/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$19,809,177		
<b>Equalized Assessed Valuation:</b>	\$219,671,685		
<b>Population:</b>	13,042		
<b>Employees:</b>			
<b>Full Time:</b>	122		
<b>Part Time:</b>	47		
<b>Salaries Paid:</b>	\$8,871,202		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$19,796,742	\$39,071,397	\$25,667,462
Per Capita Beginning Fund Balance:	\$1,518	\$923	\$844
Revenues During FY 24:	\$17,892,705	\$37,605,128	\$22,387,728
Expenditures During FY 24:	\$16,567,851	\$34,149,948	\$20,379,302
Per Capita Revenues:	\$1,372	\$822	\$820
Per Capita Expenditures:	\$1,270	\$773	\$764
Revenues over/under Expenditures:	\$1,324,854	\$3,455,180	\$1,282,796
Ratio of Fund Balance to Expenditures:	132.79%	125.78%	120.99%
Ending Fund Balance for FY 24:	\$21,999,742	\$40,801,380	\$25,853,471
Per Capita Ending Fund Balance:	\$1,687	\$951	\$870

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,200,587	\$26,880,872	\$16,550,009
Total Unrestricted Net Assets:	\$24,183,171	\$14,170,827	\$11,027,284

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$0</b>	\$10,568,188	\$1,247,356
Per Capita Debt:	<b>\$0</b>	\$151	\$42
General Obligation Debt over EAV:	<b>0.00%</b>	0.12%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$0</b>	\$3,511,415	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$36	\$0
Revenues During FY 24:	<b>\$0</b>	\$1,969,474	\$0
Expenditures During FY 24:	<b>\$0</b>	\$2,159,271	\$0
Per Capita Revenues:	<b>\$0</b>	\$43	\$0
Per Capita Expenses:	<b>\$0</b>	\$41	\$0
Operating Income (loss):	<b>\$0</b>	(\$189,797)	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	142.69%	0.00%
Ending Retained Earnings for FY 24:	<b>\$0</b>	\$3,842,940	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$44	\$0

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 10000 and 275,000**

#### Local Government Profile

<b>Unit Name:</b>	Christian County		
<b>Unit Code:</b>	011/000/00	<b>County:</b>	Christian
<b>Fiscal Year End:</b>	11/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$28,994,015		
<b>Equalized Assessed Valuation:</b>	\$736,395,959		
<b>Population:</b>	33,247		
<b>Employees:</b>			
<b>Full Time:</b>	112		
<b>Part Time:</b>	41		
<b>Salaries Paid:</b>	\$7,014,295		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$32,529,932	\$39,071,397	\$25,667,462
Per Capita Beginning Fund Balance:	\$978	\$923	\$844
Revenues During FY 24:	\$18,907,045	\$37,605,128	\$22,387,728
Expenditures During FY 24:	\$17,769,377	\$34,149,948	\$20,379,302
Per Capita Revenues:	\$569	\$822	\$820
Per Capita Expenditures:	\$534	\$773	\$764
Revenues over/under Expenditures:	\$1,137,668	\$3,455,180	\$1,282,796
Ratio of Fund Balance to Expenditures:	188.56%	125.78%	120.99%
Ending Fund Balance for FY 24:	\$33,505,876	\$40,801,380	\$25,853,471
Per Capita Ending Fund Balance:	\$1,008	\$951	\$870

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$10,721,819	\$26,880,872	\$16,550,009
Total Unrestricted Net Assets:	\$22,800,456	\$14,170,827	\$11,027,284

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$765,845</b>	\$10,568,188	\$1,247,356
Per Capita Debt:	<b>\$23</b>	\$151	\$42
General Obligation Debt over EAV:	<b>0.07%</b>	0.12%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$0</b>	\$3,511,415	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$36	\$0
Revenues During FY 24:	<b>\$0</b>	\$1,969,474	\$0
Expenditures During FY 24:	<b>\$0</b>	\$2,159,271	\$0
Per Capita Revenues:	<b>\$0</b>	\$43	\$0
Per Capita Expenses:	<b>\$0</b>	\$41	\$0
Operating Income (loss):	<b>\$0</b>	(\$189,797)	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	142.69%	0.00%
Ending Retained Earnings for FY 24:	<b>\$0</b>	\$3,842,940	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$44	\$0

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 10000 and 275,000**

#### Local Government Profile

<b>Unit Name:</b>	Clark County
<b>Unit Code:</b>	012/000/00
<b>County:</b>	Clark
<b>Fiscal Year End:</b>	11/30/2024
<b>Accounting Method:</b>	Cash With Assets
<b>Appropriation or Budget:</b>	\$16,080,715
<b>Equalized Assessed Valuation:</b>	\$394,653,730
<b>Population:</b>	15,076
<b>Employees:</b>	
<b>Full Time:</b>	96
<b>Part Time:</b>	34
<b>Salaries Paid:</b>	\$6,434,106

#### Blended Component Units

Number Submitted = 3  
 911 Emergency  
 Ambulance  
 Board of Health

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$25,527,220</b>	\$39,071,397	\$25,667,462
Per Capita Beginning Fund Balance:	<b>\$1,693</b>	\$923	\$844
Revenues During FY 24:	<b>\$18,690,252</b>	\$37,605,128	\$22,387,728
Expenditures During FY 24:	<b>\$20,072,002</b>	\$34,149,948	\$20,379,302
Per Capita Revenues:	<b>\$1,240</b>	\$822	\$820
Per Capita Expenditures:	<b>\$1,331</b>	\$773	\$764
Revenues over/under Expenditures:	<b>(\$1,381,750)</b>	\$3,455,180	\$1,282,796
Ratio of Fund Balance to Expenditures:	<b>120.55%</b>	125.78%	120.99%
Ending Fund Balance for FY 24:	<b>\$24,196,857</b>	\$40,801,380	\$25,853,471
Per Capita Ending Fund Balance:	<b>\$1,605</b>	\$951	\$870

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$0	\$0
Total Unreserved Funds:	<b>\$0</b>	\$0	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$14,263,682</b>	\$26,880,872	\$16,550,009
Total Unrestricted Net Assets:	<b>\$9,933,175</b>	\$14,170,827	\$11,027,284

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$0</b>	\$10,568,188	\$1,247,356
Per Capita Debt:	<b>\$0</b>	\$151	\$42
General Obligation Debt over EAV:	<b>0.00%</b>	0.12%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$0</b>	\$3,511,415	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$36	\$0
Revenues During FY 24:	<b>\$0</b>	\$1,969,474	\$0
Expenditures During FY 24:	<b>\$0</b>	\$2,159,271	\$0
Per Capita Revenues:	<b>\$0</b>	\$43	\$0
Per Capita Expenses:	<b>\$0</b>	\$41	\$0
Operating Income (loss):	<b>\$0</b>	(\$189,797)	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	142.69%	0.00%
Ending Retained Earnings for FY 24:	<b>\$0</b>	\$3,842,940	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$44	\$0

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 10000 and 275,000**

#### Local Government Profile

<b>Unit Name:</b>	Clay County		
<b>Unit Code:</b>	013/000/00	<b>County:</b>	Clay
<b>Fiscal Year End:</b>	11/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$13,398,761		
<b>Equalized Assessed Valuation:</b>	\$242,478,710		
<b>Population:</b>	13,288		
<b>Employees:</b>			
<b>Full Time:</b>	62		
<b>Part Time:</b>	10		
<b>Salaries Paid:</b>	\$3,521,804		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$20,691,419	\$39,071,397	\$25,667,462
Per Capita Beginning Fund Balance:	\$1,557	\$923	\$844
Revenues During FY 24:	\$12,224,692	\$37,605,128	\$22,387,728
Expenditures During FY 24:	\$10,395,595	\$34,149,948	\$20,379,302
Per Capita Revenues:	\$920	\$822	\$820
Per Capita Expenditures:	\$782	\$773	\$764
Revenues over/under Expenditures:	\$1,829,097	\$3,455,180	\$1,282,796
Ratio of Fund Balance to Expenditures:	216.64%	125.78%	120.99%
Ending Fund Balance for FY 24:	\$22,520,516	\$40,801,380	\$25,853,471
Per Capita Ending Fund Balance:	\$1,695	\$951	\$870

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$18,483,066	\$26,880,872	\$16,550,009
Total Unrestricted Net Assets:	\$4,037,450	\$14,170,827	\$11,027,284

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$0</b>	\$10,568,188	\$1,247,356
Per Capita Debt:	<b>\$0</b>	\$151	\$42
General Obligation Debt over EAV:	<b>0.00%</b>	0.12%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$0</b>	\$3,511,415	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$36	\$0
Revenues During FY 24:	<b>\$0</b>	\$1,969,474	\$0
Expenditures During FY 24:	<b>\$0</b>	\$2,159,271	\$0
Per Capita Revenues:	<b>\$0</b>	\$43	\$0
Per Capita Expenses:	<b>\$0</b>	\$41	\$0
Operating Income (loss):	<b>\$0</b>	(\$189,797)	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	142.69%	0.00%
Ending Retained Earnings for FY 24:	<b>\$0</b>	\$3,842,940	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$44	\$0

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 10000 and 275,000**

#### Local Government Profile

<b>Unit Name:</b>	Clinton County
<b>Unit Code:</b>	014/000/00
<b>County:</b>	Clinton
<b>Fiscal Year End:</b>	11/30/2024
<b>Accounting Method:</b>	Cash With Assets
<b>Appropriation or Budget:</b>	\$31,097,249
<b>Equalized Assessed Valuation:</b>	\$1,074,754,490
<b>Population:</b>	37,639
<b>Employees:</b>	
<b>Full Time:</b>	120
<b>Part Time:</b>	66
<b>Salaries Paid:</b>	\$8,071,263

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$32,108,948</b>	\$39,071,397	\$25,667,462
Per Capita Beginning Fund Balance:	<b>\$853</b>	\$923	\$844
Revenues During FY 24:	<b>\$21,180,927</b>	\$37,605,128	\$22,387,728
Expenditures During FY 24:	<b>\$20,103,695</b>	\$34,149,948	\$20,379,302
Per Capita Revenues:	<b>\$563</b>	\$822	\$820
Per Capita Expenditures:	<b>\$534</b>	\$773	\$764
Revenues over/under Expenditures:	<b>\$1,077,232</b>	\$3,455,180	\$1,282,796
Ratio of Fund Balance to Expenditures:	<b>164.79%</b>	125.78%	120.99%
Ending Fund Balance for FY 24:	<b>\$33,129,163</b>	\$40,801,380	\$25,853,471
Per Capita Ending Fund Balance:	<b>\$880</b>	\$951	\$870

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$0	\$0
Total Unreserved Funds:	<b>\$0</b>	\$0	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$18,765,019</b>	\$26,880,872	\$16,550,009
Total Unrestricted Net Assets:	<b>\$14,391,875</b>	\$14,170,827	\$11,027,284

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$4,455,601</b>	\$10,568,188	\$1,247,356
Per Capita Debt:	<b>\$118</b>	\$151	\$42
General Obligation Debt over EAV:	<b>0.00%</b>	0.12%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$0</b>	\$3,511,415	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$36	\$0
Revenues During FY 24:	<b>\$0</b>	\$1,969,474	\$0
Expenditures During FY 24:	<b>\$0</b>	\$2,159,271	\$0
Per Capita Revenues:	<b>\$0</b>	\$43	\$0
Per Capita Expenses:	<b>\$0</b>	\$41	\$0
Operating Income (loss):	<b>\$0</b>	(\$189,797)	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	142.69%	0.00%
Ending Retained Earnings for FY 24:	<b>\$0</b>	\$3,842,940	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$44	\$0

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 10000 and 275,000**

#### Local Government Profile

<b>Unit Name:</b>	Coles County		
<b>Unit Code:</b>	015/000/00	<b>County:</b>	Coles
<b>Fiscal Year End:</b>	11/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$33,127,014		
<b>Equalized Assessed Valuation:</b>	\$927,309,323		
<b>Population:</b>	46,863		
<b>Employees:</b>			
<b>Full Time:</b>	177		
<b>Part Time:</b>	31		
<b>Salaries Paid:</b>	\$11,165,319		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$20,838,799	\$39,071,397	\$25,667,462
Per Capita Beginning Fund Balance:	\$445	\$923	\$844
Revenues During FY 24:	\$26,368,642	\$37,605,128	\$22,387,728
Expenditures During FY 24:	\$22,939,161	\$34,149,948	\$20,379,302
Per Capita Revenues:	\$563	\$822	\$820
Per Capita Expenditures:	\$489	\$773	\$764
Revenues over/under Expenditures:	\$3,429,481	\$3,455,180	\$1,282,796
Ratio of Fund Balance to Expenditures:	110.87%	125.78%	120.99%
Ending Fund Balance for FY 24:	\$25,432,616	\$40,801,380	\$25,853,471
Per Capita Ending Fund Balance:	\$543	\$951	\$870

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$9,678,540	\$26,880,872	\$16,550,009
Total Unrestricted Net Assets:	\$15,483,808	\$14,170,827	\$11,027,284

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$1,051,047</b>	\$10,568,188	\$1,247,356
Per Capita Debt:	<b>\$22</b>	\$151	\$42
General Obligation Debt over EAV:	<b>0.11%</b>	0.12%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$559,739</b>	\$3,511,415	\$0
Per Capita Beginning Retained Earnings	<b>\$12</b>	\$36	\$0
Revenues During FY 24:	<b>\$361,532</b>	\$1,969,474	\$0
Expenditures During FY 24:	<b>\$431,624</b>	\$2,159,271	\$0
Per Capita Revenues:	<b>\$8</b>	\$43	\$0
Per Capita Expenses:	<b>\$9</b>	\$41	\$0
Operating Income (loss):	<b>(\$70,092)</b>	(\$189,797)	\$0
Ratio of Retained Earnings to Expenses:	<b>113.44%</b>	142.69%	0.00%
Ending Retained Earnings for FY 24:	<b>\$489,647</b>	\$3,842,940	\$0
Per Capita Ending Retained Earnings:	<b>\$10</b>	\$44	\$0

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 10000 and 275,000**

#### Local Government Profile

<b>Unit Name:</b>	Crawford County		
<b>Unit Code:</b>	017/000/00	<b>County:</b>	Crawford
<b>Fiscal Year End:</b>	11/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$12,277,771		
<b>Equalized Assessed Valuation:</b>	\$587,543,303		
<b>Population:</b>	18,388		
<b>Employees:</b>			
<b>Full Time:</b>	82		
<b>Part Time:</b>	45		
<b>Salaries Paid:</b>	\$5,752,193		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$18,753,748</b>	\$39,071,397	\$25,667,462
Per Capita Beginning Fund Balance:	<b>\$1,020</b>	\$923	\$844
Revenues During FY 24:	<b>\$17,874,454</b>	\$37,605,128	\$22,387,728
Expenditures During FY 24:	<b>\$17,180,612</b>	\$34,149,948	\$20,379,302
Per Capita Revenues:	<b>\$972</b>	\$822	\$820
Per Capita Expenditures:	<b>\$934</b>	\$773	\$764
Revenues over/under Expenditures:	<b>\$693,842</b>	\$3,455,180	\$1,282,796
Ratio of Fund Balance to Expenditures:	<b>113.22%</b>	125.78%	120.99%
Ending Fund Balance for FY 24:	<b>\$19,452,590</b>	\$40,801,380	\$25,853,471
Per Capita Ending Fund Balance:	<b>\$1,058</b>	\$951	\$870

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$0	\$0
Total Unreserved Funds:	<b>\$0</b>	\$0	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$14,749,165</b>	\$26,880,872	\$16,550,009
Total Unrestricted Net Assets:	<b>\$4,703,425</b>	\$14,170,827	\$11,027,284

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$101,100</b>	\$10,568,188	\$1,247,356
Per Capita Debt:	<b>\$5</b>	\$151	\$42
General Obligation Debt over EAV:	<b>0.00%</b>	0.12%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$0</b>	\$3,511,415	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$36	\$0
Revenues During FY 24:	<b>\$0</b>	\$1,969,474	\$0
Expenditures During FY 24:	<b>\$0</b>	\$2,159,271	\$0
Per Capita Revenues:	<b>\$0</b>	\$43	\$0
Per Capita Expenses:	<b>\$0</b>	\$41	\$0
Operating Income (loss):	<b>\$0</b>	(\$189,797)	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	142.69%	0.00%
Ending Retained Earnings for FY 24:	<b>\$0</b>	\$3,842,940	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$44	\$0

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 10000 and 275,000**

#### Local Government Profile

<b>Unit Name:</b>	Cumberland County		
<b>Unit Code:</b>	018/000/00	<b>County:</b>	Cumberland
<b>Fiscal Year End:</b>	11/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$29,207,214		
<b>Equalized Assessed Valuation:</b>	\$230,850,136		
<b>Population:</b>	10,450		
<b>Employees:</b>			
<b>Full Time:</b>	46		
<b>Part Time:</b>	17		
<b>Salaries Paid:</b>	\$2,902,435		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$9,295,942	\$39,071,397	\$25,667,462
Per Capita Beginning Fund Balance:	\$890	\$923	\$844
Revenues During FY 24:	\$6,907,217	\$37,605,128	\$22,387,728
Expenditures During FY 24:	\$6,006,920	\$34,149,948	\$20,379,302
Per Capita Revenues:	\$661	\$822	\$820
Per Capita Expenditures:	\$575	\$773	\$764
Revenues over/under Expenditures:	\$900,297	\$3,455,180	\$1,282,796
Ratio of Fund Balance to Expenditures:	170.18%	125.78%	120.99%
Ending Fund Balance for FY 24:	\$10,222,421	\$40,801,380	\$25,853,471
Per Capita Ending Fund Balance:	\$978	\$951	\$870

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,005,180	\$26,880,872	\$16,550,009
Total Unrestricted Net Assets:	\$5,217,241	\$14,170,827	\$11,027,284

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$0</b>	\$10,568,188	\$1,247,356
Per Capita Debt:	<b>\$0</b>	\$151	\$42
General Obligation Debt over EAV:	<b>0.00%</b>	0.12%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$0</b>	\$3,511,415	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$36	\$0
Revenues During FY 24:	<b>\$0</b>	\$1,969,474	\$0
Expenditures During FY 24:	<b>\$0</b>	\$2,159,271	\$0
Per Capita Revenues:	<b>\$0</b>	\$43	\$0
Per Capita Expenses:	<b>\$0</b>	\$41	\$0
Operating Income (loss):	<b>\$0</b>	(\$189,797)	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	142.69%	0.00%
Ending Retained Earnings for FY 24:	<b>\$0</b>	\$3,842,940	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$44	\$0