

# 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>	Jackson County		
<b>Unit Code:</b>	039/000/00	<b>County:</b>	Jackson
<b>Fiscal Year End:</b>	11/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$34,813,120		
<b>Equalized Assessed Valuation:</b>	\$889,868,937		
<b>Population:</b>	52,974		
<b>Employees:</b>			
<b>Full Time:</b>	349		
<b>Part Time:</b>	113		
<b>Salaries Paid:</b>	\$19,110,836		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$29,876,096	\$39,071,397	\$25,667,462
Per Capita Beginning Fund Balance:	\$564	\$923	\$844
Revenues During FY 24:	\$44,169,402	\$37,605,128	\$22,387,728
Expenditures During FY 24:	\$47,649,265	\$34,149,948	\$20,379,302
Per Capita Revenues:	\$834	\$822	\$820
Per Capita Expenditures:	\$899	\$773	\$764
Revenues over/under Expenditures:	(\$3,479,863)	\$3,455,180	\$1,282,796
Ratio of Fund Balance to Expenditures:	53.85%	125.78%	120.99%
Ending Fund Balance for FY 24:	\$25,657,838	\$40,801,380	\$25,853,471
Per Capita Ending Fund Balance:	\$484	\$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:	\$16,451,041	\$26,880,872	\$16,550,009
Total Unrestricted Net Assets:	(\$1,039,757)	\$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>\$5,635,911</b>	\$10,568,188	\$1,247,356
Per Capita Debt:	<b>\$106</b>	\$151	\$42
General Obligation Debt over EAV:	<b>0.04%</b>	0.12%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$447,532</b>	\$3,511,415	\$0
Per Capita Beginning Retained Earnings	<b>\$8</b>	\$36	\$0
Revenues During FY 24:	<b>\$5,307,568</b>	\$1,969,474	\$0
Expenditures During FY 24:	<b>\$6,505,087</b>	\$2,159,271	\$0
Per Capita Revenues:	<b>\$100</b>	\$43	\$0
Per Capita Expenses:	<b>\$123</b>	\$41	\$0
Operating Income (loss):	<b>(\$1,197,519)</b>	(\$189,797)	\$0
Ratio of Retained Earnings to Expenses:	<b>2.55%</b>	142.69%	0.00%
Ending Retained Earnings for FY 24:	<b>\$165,738</b>	\$3,842,940	\$0
Per Capita Ending Retained Earnings:	<b>\$3</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>	Jasper County		
<b>Unit Code:</b>	040/000/00	<b>County:</b>	Jasper
<b>Fiscal Year End:</b>	11/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$33,901,367		
<b>Equalized Assessed Valuation:</b>	\$257,540,684		
<b>Population:</b>	9,547		
<b>Employees:</b>			
<b>Full Time:</b>	99		
<b>Part Time:</b>	33		
<b>Salaries Paid:</b>	\$5,553,580		

Blended Component Units
Number Submitted = 2 Fiduciary Funds Health Department

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$20,162,110	\$8,506,555	\$7,664,514
Per Capita Beginning Fund Balance:	\$2,112	\$1,481	\$1,291
Revenues During FY 24:	\$15,080,775	\$8,160,295	\$6,509,807
Expenditures During FY 24:	\$15,132,800	\$8,437,805	\$6,615,857
Per Capita Revenues:	\$1,580	\$1,393	\$1,152
Per Capita Expenditures:	\$1,585	\$1,456	\$1,111
Revenues over/under Expenditures:	(\$52,025)	(\$277,510)	\$363,687
Ratio of Fund Balance to Expenditures:	132.89%	131.43%	121.79%
Ending Fund Balance for FY 24:	\$20,110,085	\$8,965,371	\$8,069,177
Per Capita Ending Fund Balance:	\$2,106	\$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:	\$15,852,108	\$5,800,303	\$5,478,597
Total Unrestricted Net Assets:	\$4,257,977	\$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>\$101,452</b>	\$543,620	\$51,631
Per Capita Debt:	<b>\$11</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>	Jefferson County		
<b>Unit Code:</b>	041/000/00	<b>County:</b>	Jefferson
<b>Fiscal Year End:</b>	11/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$25,717,679		
<b>Equalized Assessed Valuation:</b>	\$738,457,785		
<b>Population:</b>	36,320		
<b>Employees:</b>			
<b>Full Time:</b>	161		
<b>Part Time:</b>	46		
<b>Salaries Paid:</b>	\$10,130,377		

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>\$27,969,465</b>	\$39,071,397	\$25,667,462
Per Capita Beginning Fund Balance:	<b>\$770</b>	\$923	\$844
Revenues During FY 24:	<b>\$28,675,331</b>	\$37,605,128	\$22,387,728
Expenditures During FY 24:	<b>\$24,816,926</b>	\$34,149,948	\$20,379,302
Per Capita Revenues:	<b>\$790</b>	\$822	\$820
Per Capita Expenditures:	<b>\$683</b>	\$773	\$764
Revenues over/under Expenditures:	<b>\$3,858,405</b>	\$3,455,180	\$1,282,796
Ratio of Fund Balance to Expenditures:	<b>127.69%</b>	125.78%	120.99%
Ending Fund Balance for FY 24:	<b>\$31,688,107</b>	\$40,801,380	\$25,853,471
Per Capita Ending Fund Balance:	<b>\$872</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>\$32,304,726</b>	\$26,880,872	\$16,550,009
Total Unrestricted Net Assets:	<b>\$86,330</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>\$7,843,435</b>	\$10,568,188	\$1,247,356
Per Capita Debt:	<b>\$216</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>	Jersey County		
<b>Unit Code:</b>	042/000/00	<b>County:</b>	Jersey
<b>Fiscal Year End:</b>	11/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$17,271,335		
<b>Equalized Assessed Valuation:</b>	\$498,030,983		
<b>Population:</b>	21,091		
<b>Employees:</b>			
<b>Full Time:</b>	91		
<b>Part Time:</b>	35		
<b>Salaries Paid:</b>	\$5,539,460		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$21,674,494	\$39,071,397	\$25,667,462
Per Capita Beginning Fund Balance:	\$1,028	\$923	\$844
Revenues During FY 24:	\$13,834,567	\$37,605,128	\$22,387,728
Expenditures During FY 24:	\$12,695,118	\$34,149,948	\$20,379,302
Per Capita Revenues:	\$656	\$822	\$820
Per Capita Expenditures:	\$602	\$773	\$764
Revenues over/under Expenditures:	\$1,139,449	\$3,455,180	\$1,282,796
Ratio of Fund Balance to Expenditures:	178.89%	125.78%	120.99%
Ending Fund Balance for FY 24:	\$22,710,473	\$40,801,380	\$25,853,471
Per Capita Ending Fund Balance:	\$1,077	\$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:	\$7,316,062	\$26,880,872	\$16,550,009
Total Unrestricted Net Assets:	\$17,073,624	\$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>\$3,725,000</b>	\$10,568,188	\$1,247,356
Per Capita Debt:	<b>\$177</b>	\$151	\$42
General Obligation Debt over EAV:	<b>0.75%</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>	Jo Daviess County		
<b>Unit Code:</b>	043/000/00	<b>County:</b>	Jo Daviess
<b>Fiscal Year End:</b>	11/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$45,524,048		
<b>Equalized Assessed Valuation:</b>	\$1,000,358,809		
<b>Population:</b>	21,756		
<b>Employees:</b>			
<b>Full Time:</b>	112		
<b>Part Time:</b>	12		
<b>Salaries Paid:</b>	\$8,380,647		

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>\$36,633,158</b>	\$39,071,397	\$25,667,462
Per Capita Beginning Fund Balance:	<b>\$1,684</b>	\$923	\$844
Revenues During FY 24:	<b>\$26,099,998</b>	\$37,605,128	\$22,387,728
Expenditures During FY 24:	<b>\$26,688,850</b>	\$34,149,948	\$20,379,302
Per Capita Revenues:	<b>\$1,200</b>	\$822	\$820
Per Capita Expenditures:	<b>\$1,227</b>	\$773	\$764
Revenues over/under Expenditures:	<b>(\$588,852)</b>	\$3,455,180	\$1,282,796
Ratio of Fund Balance to Expenditures:	<b>136.79%</b>	125.78%	120.99%
Ending Fund Balance for FY 24:	<b>\$36,506,925</b>	\$40,801,380	\$25,853,471
Per Capita Ending Fund Balance:	<b>\$1,678</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>\$27,904,749</b>	\$26,880,872	\$16,550,009
Total Unrestricted Net Assets:	<b>\$10,967,212</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>\$9,039,212</b>	\$10,568,188	\$1,247,356
Per Capita Debt:	<b>\$415</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 Greater Than 275,000**

#### Local Government Profile

<b>Unit Name:</b>	Kane County		
<b>Unit Code:</b>	045/000/00	<b>County:</b>	Kane
<b>Fiscal Year End:</b>	11/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$2,050,649,857		
<b>Equalized Assessed Valuation:</b>	\$19,335,553,375		
<b>Population:</b>	516,522		
<b>Employees:</b>			
<b>Full Time:</b>	1,322		
<b>Part Time:</b>	1,817		
<b>Salaries Paid:</b>	\$101,937,646		

**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>\$291,309,373</b>	\$343,789,026	\$352,846,136
Per Capita Beginning Fund Balance:	<b>\$564</b>	\$603	\$593
Revenues During FY 24:	<b>\$258,488,309</b>	\$389,814,360	\$393,868,570
Expenditures During FY 24:	<b>\$239,833,759</b>	\$340,538,769	\$338,318,547
Per Capita Revenues:	<b>\$500</b>	\$682	\$708
Per Capita Expenditures:	<b>\$464</b>	\$594	\$605
Revenues over/under Expenditures:	<b>\$18,654,550</b>	\$49,275,590	\$49,497,045
Ratio of Fund Balance to Expenditures:	<b>126.93%</b>	111.03%	109.19%
Ending Fund Balance for FY 24:	<b>\$304,418,585</b>	\$377,524,932	\$382,707,643
Per Capita Ending Fund Balance:	<b>\$589</b>	\$659	\$654

##### 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>\$154,308,601</b>	\$217,993,497	\$195,710,341
Total Unrestricted Net Assets:	<b>\$212,056,603</b>	\$165,287,227	\$206,257,184

# 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>\$211,343,789</b>	\$240,331,814	\$193,616,993
Per Capita Debt:	<b>\$409</b>	\$373	\$385
General Obligation Debt over EAV:	<b>0.42%</b>	0.31%	0.11%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$8,192,042</b>	\$84,148,780	\$30,523,383
Per Capita Beginning Retained Earnings	<b>\$16</b>	\$127	\$70
Revenues During FY 24:	<b>\$444,957</b>	\$23,265,586	\$20,675,544
Expenditures During FY 24:	<b>\$240,210</b>	\$19,618,931	\$19,785,547
Per Capita Revenues:	<b>\$1</b>	\$44	\$52
Per Capita Expenses:	<b>\$0</b>	\$39	\$48
Operating Income (loss):	<b>\$204,747</b>	\$3,646,655	\$1,512,999
Ratio of Retained Earnings to Expenses:	<b>3,647.06%</b>	839.01%	352.91%
Ending Retained Earnings for FY 24:	<b>\$8,760,604</b>	\$87,809,231	\$30,287,036
Per Capita Ending Retained Earnings:	<b>\$17</b>	\$132	\$76

# 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>	Kankakee County		
<b>Unit Code:</b>	046/000/00	<b>County:</b>	Kankakee
<b>Fiscal Year End:</b>	11/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$326,623,302		
<b>Equalized Assessed Valuation:</b>	\$3,127,008,009		
<b>Population:</b>	106,410		
<b>Employees:</b>			
<b>Full Time:</b>		560	
<b>Part Time:</b>		65	
<b>Salaries Paid:</b>		\$36,907,528	

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>\$47,444,977</b>	\$39,071,397	\$25,667,462
Per Capita Beginning Fund Balance:	<b>\$446</b>	\$923	\$844
Revenues During FY 24:	<b>\$89,171,441</b>	\$37,605,128	\$22,387,728
Expenditures During FY 24:	<b>\$79,798,893</b>	\$34,149,948	\$20,379,302
Per Capita Revenues:	<b>\$838</b>	\$822	\$820
Per Capita Expenditures:	<b>\$750</b>	\$773	\$764
Revenues over/under Expenditures:	<b>\$9,372,548</b>	\$3,455,180	\$1,282,796
Ratio of Fund Balance to Expenditures:	<b>70.19%</b>	125.78%	120.99%
Ending Fund Balance for FY 24:	<b>\$56,012,703</b>	\$40,801,380	\$25,853,471
Per Capita Ending Fund Balance:	<b>\$526</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>\$38,921,442</b>	\$26,880,872	\$16,550,009
Total Unrestricted Net Assets:	<b>(\$31,918,867)</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>\$29,449,581</b>	\$10,568,188	\$1,247,356
Per Capita Debt:	<b>\$277</b>	\$151	\$42
General Obligation Debt over EAV:	<b>0.05%</b>	0.12%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$11,845,807</b>	\$3,511,415	\$0
Per Capita Beginning Retained Earnings	<b>\$111</b>	\$36	\$0
Revenues During FY 24:	<b>\$6,811,733</b>	\$1,969,474	\$0
Expenditures During FY 24:	<b>\$6,086,519</b>	\$2,159,271	\$0
Per Capita Revenues:	<b>\$64</b>	\$43	\$0
Per Capita Expenses:	<b>\$57</b>	\$41	\$0
Operating Income (loss):	<b>\$725,214</b>	(\$189,797)	\$0
Ratio of Retained Earnings to Expenses:	<b>275.18%</b>	142.69%	0.00%
Ending Retained Earnings for FY 24:	<b>\$16,748,725</b>	\$3,842,940	\$0
Per Capita Ending Retained Earnings:	<b>\$157</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>	Kendall County		
<b>Unit Code:</b>	047/000/00	<b>County:</b>	Kendall
<b>Fiscal Year End:</b>	11/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$117,891,753		
<b>Equalized Assessed Valuation:</b>	\$4,602,340,505		
<b>Population:</b>	139,976		
<b>Employees:</b>			
<b>Full Time:</b>	342		
<b>Part Time:</b>	119		
<b>Salaries Paid:</b>	\$26,184,071		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$91,793,023	\$39,071,397	\$25,667,462
Per Capita Beginning Fund Balance:	\$656	\$923	\$844
Revenues During FY 24:	\$86,934,836	\$37,605,128	\$22,387,728
Expenditures During FY 24:	\$76,317,069	\$34,149,948	\$20,379,302
Per Capita Revenues:	\$621	\$822	\$820
Per Capita Expenditures:	\$545	\$773	\$764
Revenues over/under Expenditures:	\$10,617,767	\$3,455,180	\$1,282,796
Ratio of Fund Balance to Expenditures:	119.35%	125.78%	120.99%
Ending Fund Balance for FY 24:	\$91,080,852	\$40,801,380	\$25,853,471
Per Capita Ending Fund Balance:	\$651	\$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:	\$66,392,140	\$26,880,872	\$16,550,009
Total Unrestricted Net Assets:	\$40,304,689	\$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>\$12,130,000</b>	\$10,568,188	\$1,247,356
Per Capita Debt:	<b>\$87</b>	\$151	\$42
General Obligation Debt over EAV:	<b>0.26%</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>	Knox County		
<b>Unit Code:</b>	048/000/00	<b>County:</b>	Knox
<b>Fiscal Year End:</b>	11/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$84,696,233		
<b>Equalized Assessed Valuation:</b>	\$1,055,949,233		
<b>Population:</b>	48,716		
<b>Employees:</b>			
<b>Full Time:</b>	350		
<b>Part Time:</b>	97		
<b>Salaries Paid:</b>	\$22,622,344		

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:	\$40,374,779	\$39,071,397	\$25,667,462
Per Capita Beginning Fund Balance:	\$829	\$923	\$844
Revenues During FY 24:	\$39,194,763	\$37,605,128	\$22,387,728
Expenditures During FY 24:	\$38,972,209	\$34,149,948	\$20,379,302
Per Capita Revenues:	\$805	\$822	\$820
Per Capita Expenditures:	\$800	\$773	\$764
Revenues over/under Expenditures:	\$222,554	\$3,455,180	\$1,282,796
Ratio of Fund Balance to Expenditures:	108.33%	125.78%	120.99%
Ending Fund Balance for FY 24:	\$42,220,021	\$40,801,380	\$25,853,471
Per Capita Ending Fund Balance:	\$867	\$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:	\$41,556,785	\$26,880,872	\$16,550,009
Total Unrestricted Net Assets:	\$9,512,036	\$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>\$14,151,649</b>	\$10,568,188	\$1,247,356
Per Capita Debt:	<b>\$290</b>	\$151	\$42
General Obligation Debt over EAV:	<b>1.01%</b>	0.12%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$12,895,196</b>	\$3,511,415	\$0
Per Capita Beginning Retained Earnings	<b>\$265</b>	\$36	\$0
Revenues During FY 24:	<b>\$14,977,101</b>	\$1,969,474	\$0
Expenditures During FY 24:	<b>\$14,643,034</b>	\$2,159,271	\$0
Per Capita Revenues:	<b>\$307</b>	\$43	\$0
Per Capita Expenses:	<b>\$301</b>	\$41	\$0
Operating Income (loss):	<b>\$334,067</b>	(\$189,797)	\$0
Ratio of Retained Earnings to Expenses:	<b>89.57%</b>	142.69%	0.00%
Ending Retained Earnings for FY 24:	<b>\$13,115,449</b>	\$3,842,940	\$0
Per Capita Ending Retained Earnings:	<b>\$269</b>	\$44	\$0

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Greater Than 275,000**

#### Local Government Profile

<b>Unit Name:</b>	Lake County		
<b>Unit Code:</b>	049/000/00	<b>County:</b>	Lake
<b>Fiscal Year End:</b>	11/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$710,622,358		
<b>Equalized Assessed Valuation:</b>	\$30,497,825,307		
<b>Population:</b>	718,604		
<b>Employees:</b>			
<b>Full Time:</b>	2,586		
<b>Part Time:</b>	108		
<b>Salaries Paid:</b>	\$196,711,881		

Blended Component Units
Number Submitted = 1  ETSB

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$561,074,157</b>	\$343,789,026	\$352,846,136
Per Capita Beginning Fund Balance:	<b>\$781</b>	\$603	\$593
Revenues During FY 24:	<b>\$550,829,521</b>	\$389,814,360	\$393,868,570
Expenditures During FY 24:	<b>\$488,960,823</b>	\$340,538,769	\$338,318,547
Per Capita Revenues:	<b>\$767</b>	\$682	\$708
Per Capita Expenditures:	<b>\$680</b>	\$594	\$605
Revenues over/under Expenditures:	<b>\$61,868,698</b>	\$49,275,590	\$49,497,045
Ratio of Fund Balance to Expenditures:	<b>126.04%</b>	111.03%	109.19%
Ending Fund Balance for FY 24:	<b>\$616,280,322</b>	\$377,524,932	\$382,707,643
Per Capita Ending Fund Balance:	<b>\$858</b>	\$659	\$654

##### 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>\$386,498,971</b>	\$217,993,497	\$195,710,341
Total Unrestricted Net Assets:	<b>\$229,405,616</b>	\$165,287,227	\$206,257,184

# 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>\$175,890,197</b>	\$240,331,814	\$193,616,993
Per Capita Debt:	<b>\$245</b>	\$373	\$385
General Obligation Debt over EAV:	<b>0.00%</b>	0.31%	0.11%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$328,671,756</b>	\$84,148,780	\$30,523,383
Per Capita Beginning Retained Earnings	<b>\$457</b>	\$127	\$70
Revenues During FY 24:	<b>\$59,599,998</b>	\$23,265,586	\$20,675,544
Expenditures During FY 24:	<b>\$50,164,546</b>	\$19,618,931	\$19,785,547
Per Capita Revenues:	<b>\$83</b>	\$44	\$52
Per Capita Expenses:	<b>\$70</b>	\$39	\$48
Operating Income (loss):	<b>\$9,435,452</b>	\$3,646,655	\$1,512,999
Ratio of Retained Earnings to Expenses:	<b>672.37%</b>	839.01%	352.91%
Ending Retained Earnings for FY 24:	<b>\$337,291,150</b>	\$87,809,231	\$30,287,036
Per Capita Ending Retained Earnings:	<b>\$469</b>	\$132	\$76

# 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>	Lasalle County		
<b>Unit Code:</b>	050/000/00	<b>County:</b>	Lasalle
<b>Fiscal Year End:</b>	11/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$129,073,488		
<b>Equalized Assessed Valuation:</b>	\$3,561,786,801		
<b>Population:</b>	108,309		
<b>Employees:</b>			
<b>Full Time:</b>	492		
<b>Part Time:</b>	49		
<b>Salaries Paid:</b>	\$32,671,816		

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>\$91,106,432</b>	\$39,071,397	\$25,667,462
Per Capita Beginning Fund Balance:	<b>\$841</b>	\$923	\$844
Revenues During FY 24:	<b>\$82,419,182</b>	\$37,605,128	\$22,387,728
Expenditures During FY 24:	<b>\$76,683,597</b>	\$34,149,948	\$20,379,302
Per Capita Revenues:	<b>\$761</b>	\$822	\$820
Per Capita Expenditures:	<b>\$708</b>	\$773	\$764
Revenues over/under Expenditures:	<b>\$5,735,585</b>	\$3,455,180	\$1,282,796
Ratio of Fund Balance to Expenditures:	<b>121.43%</b>	125.78%	120.99%
Ending Fund Balance for FY 24:	<b>\$93,120,220</b>	\$40,801,380	\$25,853,471
Per Capita Ending Fund Balance:	<b>\$860</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>\$65,076,391</b>	\$26,880,872	\$16,550,009
Total Unrestricted Net Assets:	<b>(\$58,938,857)</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>\$21,600</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>\$3,207,873</b>	\$3,511,415	\$0
Per Capita Beginning Retained Earnings	<b>\$30</b>	\$36	\$0
Revenues During FY 24:	<b>\$7,806,063</b>	\$1,969,474	\$0
Expenditures During FY 24:	<b>\$6,754,818</b>	\$2,159,271	\$0
Per Capita Revenues:	<b>\$72</b>	\$43	\$0
Per Capita Expenses:	<b>\$62</b>	\$41	\$0
Operating Income (loss):	<b>\$1,051,245</b>	(\$189,797)	\$0
Ratio of Retained Earnings to Expenses:	<b>66.93%</b>	142.69%	0.00%
Ending Retained Earnings for FY 24:	<b>\$4,521,260</b>	\$3,842,940	\$0
Per Capita Ending Retained Earnings:	<b>\$42</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>	Lee County		
<b>Unit Code:</b>	052/000/00	<b>County:</b>	Lee
<b>Fiscal Year End:</b>	11/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$47,087,904		
<b>Equalized Assessed Valuation:</b>	\$1,064,581,958		
<b>Population:</b>	33,544		
<b>Employees:</b>			
<b>Full Time:</b>	159		
<b>Part Time:</b>	68		
<b>Salaries Paid:</b>	\$11,925,560		

**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>\$31,277,081</b>	\$39,071,397	\$25,667,462
Per Capita Beginning Fund Balance:	<b>\$932</b>	\$923	\$844
Revenues During FY 24:	<b>\$34,669,201</b>	\$37,605,128	\$22,387,728
Expenditures During FY 24:	<b>\$36,254,050</b>	\$34,149,948	\$20,379,302
Per Capita Revenues:	<b>\$1,034</b>	\$822	\$820
Per Capita Expenditures:	<b>\$1,081</b>	\$773	\$764
Revenues over/under Expenditures:	<b>(\$1,584,849)</b>	\$3,455,180	\$1,282,796
Ratio of Fund Balance to Expenditures:	<b>48.28%</b>	125.78%	120.99%
Ending Fund Balance for FY 24:	<b>\$17,504,134</b>	\$40,801,380	\$25,853,471
Per Capita Ending Fund Balance:	<b>\$522</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>\$13,847,138</b>	\$26,880,872	\$16,550,009
Total Unrestricted Net Assets:	<b>\$13,201,264</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>\$9,898,337</b>	\$10,568,188	\$1,247,356
Per Capita Debt:	<b>\$295</b>	\$151	\$42
General Obligation Debt over EAV:	<b>0.93%</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>	Livingston County		
<b>Unit Code:</b>	053/000/00	<b>County:</b>	Livingston
<b>Fiscal Year End:</b>	11/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$42,284,167		
<b>Equalized Assessed Valuation:</b>	\$1,010,882,683		
<b>Population:</b>	35,320		
<b>Employees:</b>			
	<b>Full Time:</b>	177	
	<b>Part Time:</b>	98	
	<b>Salaries Paid:</b>	\$12,813,723	

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>\$55,142,999</b>	\$39,071,397	\$25,667,462
Per Capita Beginning Fund Balance:	<b>\$1,561</b>	\$923	\$844
Revenues During FY 24:	<b>\$35,591,696</b>	\$37,605,128	\$22,387,728
Expenditures During FY 24:	<b>\$31,902,655</b>	\$34,149,948	\$20,379,302
Per Capita Revenues:	<b>\$1,008</b>	\$822	\$820
Per Capita Expenditures:	<b>\$903</b>	\$773	\$764
Revenues over/under Expenditures:	<b>\$3,689,041</b>	\$3,455,180	\$1,282,796
Ratio of Fund Balance to Expenditures:	<b>184.41%</b>	125.78%	120.99%
Ending Fund Balance for FY 24:	<b>\$58,832,040</b>	\$40,801,380	\$25,853,471
Per Capita Ending Fund Balance:	<b>\$1,666</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>\$8,276,780</b>	\$26,880,872	\$16,550,009
Total Unrestricted Net Assets:	<b>\$53,213,569</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>\$133,693</b>	\$10,568,188	\$1,247,356
Per Capita Debt:	<b>\$4</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>	Logan County		
<b>Unit Code:</b>	054/000/00	<b>County:</b>	Logan
<b>Fiscal Year End:</b>	11/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$39,884,100		
<b>Equalized Assessed Valuation:</b>	\$760,513,134		
<b>Population:</b>	27,870		
<b>Employees:</b>			
<b>Full Time:</b>		165	
<b>Part Time:</b>		19	
<b>Salaries Paid:</b>		\$7,751,778	

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>\$21,436,157</b>	\$39,071,397	\$25,667,462
Per Capita Beginning Fund Balance:	<b>\$769</b>	\$923	\$844
Revenues During FY 24:	<b>\$20,900,187</b>	\$37,605,128	\$22,387,728
Expenditures During FY 24:	<b>\$21,827,163</b>	\$34,149,948	\$20,379,302
Per Capita Revenues:	<b>\$750</b>	\$822	\$820
Per Capita Expenditures:	<b>\$783</b>	\$773	\$764
Revenues over/under Expenditures:	<b>(\$926,976)</b>	\$3,455,180	\$1,282,796
Ratio of Fund Balance to Expenditures:	<b>94.02%</b>	125.78%	120.99%
Ending Fund Balance for FY 24:	<b>\$20,522,427</b>	\$40,801,380	\$25,853,471
Per Capita Ending Fund Balance:	<b>\$736</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>\$7,530,285</b>	\$26,880,872	\$16,550,009
Total Unrestricted Net Assets:	<b>\$15,217,310</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>\$10,183,449</b>	\$10,568,188	\$1,247,356
Per Capita Debt:	<b>\$365</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