

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Abingdon Fire Protection District</b>		
<b>Unit Code:</b>	048/010/06	<b>County:</b>	Knox
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$392,950		
<b>Equalized Assessed Valuation:</b>	\$92,116,707		
<b>Population:</b>	3,595		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	64		
<b>Salaries Paid:</b>	\$74,551		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$774,554	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$215	\$126	\$76
Revenue Collected During FY 18:	\$406,058	\$207,233	\$143,155
Expenditures During FY 18:	\$317,102	\$200,282	\$125,029
Per Capita Revenue:	\$113	\$113	\$79
Per Capita Expenditures:	\$88	\$106	\$67
Revenues over (under) Expenditures:	\$88,956	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	272.31%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$863,510	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$240	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$863,510	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Addieville Fire Protection District</b>		
<b>Unit Code:</b>	095/010/06	<b>County:</b>	Washington
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$120,100		
<b>Equalized Assessed Valuation:</b>	\$22,905,462		
<b>Population:</b>	931		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	24		
<b>Salaries Paid:</b>	\$6,775		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$85,989	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$92	\$126	\$76
Revenue Collected During FY 18:	\$66,504	\$207,233	\$143,155
Expenditures During FY 18:	\$61,956	\$200,282	\$125,029
Per Capita Revenue:	\$71	\$113	\$79
Per Capita Expenditures:	\$67	\$106	\$67
Revenues over (under) Expenditures:	\$4,548	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	146.13%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$90,537	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$97	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$216,170</b>	\$126,531	\$
Per Capita Debt:	<b>\$232</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Addison #1 Fire Protection District		
<b>Unit Code:</b>	022/010/06	<b>County:</b>	Dupage
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$14,453,061		
<b>Equalized Assessed Valuation:</b>	\$1,217,470,766		
<b>Population:</b>	36,942		
<b>Employees:</b>			
<b>Full Time:</b>	56		
<b>Part Time:</b>	1		
<b>Salaries Paid:</b>	\$5,676,756		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$4,117,282	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$111	\$169	\$94
Revenue Collected During FY 18:	\$13,897,059	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$13,159,672	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$376	\$253	\$218
Per Capita Expenditures:	\$356	\$250	\$216
Revenues over (under) Expenditures:	\$737,387	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	31.20%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$4,106,169	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$111	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$222,928	\$671,107	\$161,984
Total Unrestricted Net Assets:	-\$24,098,910	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$35,957,345</b>	<b>\$3,547,817</b>	<b>\$214,199</b>
Per Capita Debt:	<b>\$973</b>	<b>\$124</b>	<b>\$19</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	<b>\$8,439</b>	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	<b>\$2</b>	\$
Revenue Collected During FY 18:	\$	<b>\$21,941</b>	\$
Expenditures During FY 18:	\$	<b>\$19,068</b>	\$
Per Capita Revenue:	\$	<b>\$5</b>	\$
Per Capita Expenditures:	\$	<b>\$4</b>	\$
Operating Income (loss):	\$	<b>\$2,873</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>2.19%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	<b>\$8,958</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$2</b>	\$

# FISCAL YEAR 2018



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ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Akron-Princeville Fire Protection District</b>		
<b>Unit Code:</b>	072/010/06	<b>County:</b>	Peoria
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$368,500		
<b>Equalized Assessed Valuation:</b>	\$62,865,068		
<b>Population:</b>	2,696		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$396,913	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$147	\$126	\$76
Revenue Collected During FY 18:	\$358,014	\$207,233	\$143,155
Expenditures During FY 18:	\$201,093	\$200,282	\$125,029
Per Capita Revenue:	\$133	\$113	\$79
Per Capita Expenditures:	\$75	\$106	\$67
Revenues over (under) Expenditures:	\$156,921	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	275.41%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$553,834	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$205	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$553,834	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



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## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
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## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Albany Fire Protection District		
<b>Unit Code:</b>	098/010/06	<b>County:</b>	Whiteside
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$985,740		
<b>Equalized Assessed Valuation:</b>	\$35,016,479		
<b>Population:</b>	2,220		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	5		
<b>Salaries Paid:</b>	\$44,466		

<b>Blended Component Units</b>

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$112,221	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$51	\$126	\$76
Revenue Collected During FY 18:	\$284,843	\$207,233	\$143,155
Expenditures During FY 18:	\$208,317	\$200,282	\$125,029
Per Capita Revenue:	\$128	\$113	\$79
Per Capita Expenditures:	\$94	\$106	\$67
Revenues over (under) Expenditures:	\$76,526	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	90.61%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$188,747	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$85	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$188,747	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$110,319</b>	<b>\$126,531</b>	<b>\$</b>
Per Capita Debt:	<b>\$50</b>	<b>\$59</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$424</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 18:	<b>\$</b>	<b>\$916</b>	<b>\$</b>
Expenditures During FY 18:	<b>\$</b>	<b>\$829</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$88</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	<b>\$</b>	<b>\$512</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Albion Rural Fire Protection District</b>		
<b>Unit Code:</b>	024/010/06	<b>County:</b>	Edwards
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$48,000		
<b>Equalized Assessed Valuation:</b>	\$21,180,612		
<b>Population:</b>	7,440		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>		
	<b>Salaries Paid:</b>	\$	

<b>Blended Component Units</b>

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$79,751	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$11	\$126	\$76
Revenue Collected During FY 18:	\$48,894	\$207,233	\$143,155
Expenditures During FY 18:	\$27,447	\$200,282	\$125,029
Per Capita Revenue:	\$7	\$113	\$79
Per Capita Expenditures:	\$4	\$106	\$67
Revenues over (under) Expenditures:	\$21,447	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	368.70%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$101,198	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$14	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$101,198	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Aledo Fire Protection District		
<b>Unit Code:</b>	066/010/06	<b>County:</b>	Mercer
<b>Fiscal Year End:</b>	12/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$476,000		
<b>Equalized Assessed Valuation:</b>	\$67,249,458		
<b>Population:</b>	3,600		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	34		
<b>Salaries Paid:</b>	\$24,300		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$376,288	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$105	\$126	\$76
Revenue Collected During FY 18:	\$386,573	\$207,233	\$143,155
Expenditures During FY 18:	\$359,915	\$200,282	\$125,029
Per Capita Revenue:	\$107	\$113	\$79
Per Capita Expenditures:	\$100	\$106	\$67
Revenues over (under) Expenditures:	\$26,658	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	111.96%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$402,946	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$112	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$176,636	\$22,450	\$
Total Unrestricted Net Assets:	\$226,310	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$984,869</b>	<b>\$126,531</b>	<b>\$</b>
Per Capita Debt:	<b>\$274</b>	<b>\$59</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$424</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 18:	<b>\$</b>	<b>\$916</b>	<b>\$</b>
Expenditures During FY 18:	<b>\$</b>	<b>\$829</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$88</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	<b>\$</b>	<b>\$512</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Alexander Fire Protection District														
<b>Unit Code:</b>	069/035/06	<b>County:</b>	Morgan												
<b>Fiscal Year End:</b>	11/30/2018														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$84,960														
<b>Equalized Assessed Valuation:</b>	\$19,877,133														
<b>Population:</b>	1,500														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$81,215	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$54	\$126	\$76
Revenue Collected During FY 18:	\$75,594	\$207,233	\$143,155
Expenditures During FY 18:	\$52,553	\$200,282	\$125,029
Per Capita Revenue:	\$50	\$113	\$79
Per Capita Expenditures:	\$35	\$106	\$67
Revenues over (under) Expenditures:	\$23,041	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	198.38%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$104,256	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$70	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Alexis Fire Protection District		
<b>Unit Code:</b>	094/010/06	<b>County:</b>	Warren
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$336,033		
<b>Equalized Assessed Valuation:</b>	\$74,669,044		
<b>Population:</b>	2,876		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	62		
<b>Salaries Paid:</b>	\$17,154		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$266,172	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$93	\$126	\$76
Revenue Collected During FY 18:	\$156,973	\$207,233	\$143,155
Expenditures During FY 18:	\$268,564	\$200,282	\$125,029
Per Capita Revenue:	\$55	\$113	\$79
Per Capita Expenditures:	\$93	\$106	\$67
Revenues over (under) Expenditures:	-\$111,591	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	57.56%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$154,581	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$54	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$47,074	\$22,450	\$
Total Unrestricted Net Assets:	\$107,507	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$176,286</b>	\$126,531	\$
Per Capita Debt:	<b>\$61</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Algonquin-Lake In The Hills Fire Protection District		
<b>Unit Code:</b>	063/010/06	<b>County:</b>	Mchenry
<b>Fiscal Year End:</b>	12/31/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$117,846,270		
<b>Equalized Assessed Valuation:</b>	\$1,092,180,613		
<b>Population:</b>	30,947		
<b>Employees:</b>			
	<b>Full Time:</b>	55	
	<b>Part Time:</b>	15	
	<b>Salaries Paid:</b>	\$5,825,245	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,837,883	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$92	\$169	\$94
Revenue Collected During FY 18:	\$11,866,303	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$10,042,196	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$383	\$253	\$218
Per Capita Expenditures:	\$324	\$250	\$216
Revenues over (under) Expenditures:	\$1,824,107	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	36.89%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$3,704,774	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$120	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,998,127	\$671,107	\$161,984
Total Unrestricted Net Assets:	-\$6,213,950	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$24,566,167</b>	<b>\$3,547,817</b>	<b>\$214,199</b>
Per Capita Debt:	<b>\$794</b>	<b>\$124</b>	<b>\$19</b>
General Obligation Debt over EAV:	<b>0.49%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	<b>\$8,439</b>	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	<b>\$2</b>	\$
Revenue Collected During FY 18:	\$	<b>\$21,941</b>	\$
Expenditures During FY 18:	\$	<b>\$19,068</b>	\$
Per Capita Revenue:	\$	<b>\$5</b>	\$
Per Capita Expenditures:	\$	<b>\$4</b>	\$
Operating Income (loss):	\$	<b>\$2,873</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>2.19%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	<b>\$8,958</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$2</b>	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Alhambra Community Fire Protection District		
<b>Unit Code:</b>	057/010/06	<b>County:</b>	Madison
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$350,385		
<b>Equalized Assessed Valuation:</b>	\$30,433,738		
<b>Population:</b>	2,025		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	28		
<b>Salaries Paid:</b>	\$83,518		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$490,860	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$242	\$126	\$76
Revenue Collected During FY 18:	\$372,349	\$207,233	\$143,155
Expenditures During FY 18:	\$344,657	\$200,282	\$125,029
Per Capita Revenue:	\$184	\$113	\$79
Per Capita Expenditures:	\$170	\$106	\$67
Revenues over (under) Expenditures:	\$27,692	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	150.45%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$518,552	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$256	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$518,552	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$60,144</b>	\$126,531	\$
Per Capita Debt:	<b>\$30</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Allen Twp Fire Protection District		
<b>Unit Code:</b>	050/010/06	<b>County:</b>	Lasalle
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$485,922		
<b>Equalized Assessed Valuation:</b>	\$53,533,777		
<b>Population:</b>	1,374		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$317,848	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$231	\$126	\$76
Revenue Collected During FY 18:	\$199,426	\$207,233	\$143,155
Expenditures During FY 18:	\$158,839	\$200,282	\$125,029
Per Capita Revenue:	\$145	\$113	\$79
Per Capita Expenditures:	\$116	\$106	\$67
Revenues over (under) Expenditures:	\$40,587	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	183.62%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$291,663	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$212	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$178,631	\$22,450	\$
Total Unrestricted Net Assets:	\$113,032	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$353,192</b>	\$126,531	\$
Per Capita Debt:	<b>\$257</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Allendale Fire Protection District</b>		
<b>Unit Code:</b>	093/010/06	<b>County:</b>	Wabash
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$195,880		
<b>Equalized Assessed Valuation:</b>	\$19,568,092		
<b>Population:</b>	2,000		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$40,350	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$20	\$126	\$76
Revenue Collected During FY 18:	\$69,710	\$207,233	\$143,155
Expenditures During FY 18:	\$65,819	\$200,282	\$125,029
Per Capita Revenue:	\$35	\$113	\$79
Per Capita Expenditures:	\$33	\$106	\$67
Revenues over (under) Expenditures:	\$3,891	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	67.22%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$44,241	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$22	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$41,388	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$49,658</b>	<b>\$126,531</b>	<b>\$</b>
Per Capita Debt:	<b>\$25</b>	<b>\$59</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$424</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 18:	<b>\$</b>	<b>\$916</b>	<b>\$</b>
Expenditures During FY 18:	<b>\$</b>	<b>\$829</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$88</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	<b>\$</b>	<b>\$512</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Allerton Fire Protection District</b>		
<b>Unit Code:</b>	092/010/06	<b>County:</b>	Vermilion
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$121,650		
<b>Equalized Assessed Valuation:</b>	\$19,330,724		
<b>Population:</b>	1,200		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$123,912	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$103	\$126	\$76
Revenue Collected During FY 18:	\$57,631	\$207,233	\$143,155
Expenditures During FY 18:	\$38,952	\$200,282	\$125,029
Per Capita Revenue:	\$48	\$113	\$79
Per Capita Expenditures:	\$32	\$106	\$67
Revenues over (under) Expenditures:	\$18,679	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	366.07%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$142,591	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$119	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$69,554</b>	\$126,531	\$
Per Capita Debt:	<b>\$58</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Allin Fire Protection District		
<b>Unit Code:</b>	064/010/06	<b>County:</b>	McLean
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$300,916		
<b>Equalized Assessed Valuation:</b>	\$23,473,705		
<b>Population:</b>	919		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	27		
<b>Salaries Paid:</b>	\$86,919		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$53,192	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$58	\$126	\$76
Revenue Collected During FY 18:	\$245,239	\$207,233	\$143,155
Expenditures During FY 18:	\$257,872	\$200,282	\$125,029
Per Capita Revenue:	\$267	\$113	\$79
Per Capita Expenditures:	\$281	\$106	\$67
Revenues over (under) Expenditures:	-\$12,633	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	15.73%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$40,559	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$44	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$40,559	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$146,085</b>	\$126,531	\$
Per Capita Debt:	<b>\$159</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Altamont Fire Protection District</b>		
<b>Unit Code:</b>	025/010/06	<b>County:</b>	Effingham
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$775,640		
<b>Equalized Assessed Valuation:</b>	\$75,417,451		
<b>Population:</b>	5,200		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	34		
<b>Salaries Paid:</b>	\$14,950		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$482,533	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$93	\$126	\$76
Revenue Collected During FY 18:	\$181,416	\$207,233	\$143,155
Expenditures During FY 18:	\$615,550	\$200,282	\$125,029
Per Capita Revenue:	\$35	\$113	\$79
Per Capita Expenditures:	\$118	\$106	\$67
Revenues over (under) Expenditures:	-\$434,134	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	48.48%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$298,399	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$57	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$37,874	\$22,450	\$
Total Unrestricted Net Assets:	\$260,525	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$244,518</b>	\$126,531	\$
Per Capita Debt:	<b>\$47</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Altona Fire Protection District</b>		
<b>Unit Code:</b>	048/020/06	<b>County:</b>	Knox
<b>Fiscal Year End:</b>	12/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$125,375		
<b>Equalized Assessed Valuation:</b>	\$16,908,419		
<b>Population:</b>	770		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$181,305	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$235	\$126	\$76
Revenue Collected During FY 18:	\$70,273	\$207,233	\$143,155
Expenditures During FY 18:	\$34,023	\$200,282	\$125,029
Per Capita Revenue:	\$91	\$113	\$79
Per Capita Expenditures:	\$44	\$106	\$67
Revenues over (under) Expenditures:	\$36,250	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	639.44%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$217,555	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$283	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$53,000	\$22,450	\$
Total Unrestricted Net Assets:	\$371,228	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Amboy Fire Protection District</b>		
<b>Unit Code:</b>	052/010/06	<b>County:</b>	Lee
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$721,800		
<b>Equalized Assessed Valuation:</b>	\$67,795,997		
<b>Population:</b>	2,344		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	43		
<b>Salaries Paid:</b>	\$153,639		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$289,599	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$124	\$126	\$76
Revenue Collected During FY 18:	\$628,427	\$207,233	\$143,155
Expenditures During FY 18:	\$698,618	\$200,282	\$125,029
Per Capita Revenue:	\$268	\$113	\$79
Per Capita Expenditures:	\$298	\$106	\$67
Revenues over (under) Expenditures:	-\$70,191	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	31.41%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$219,408	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$94	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$28,964	\$22,450	\$
Total Unrestricted Net Assets:	\$192,660	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Andalusia Fire Protection District</b>		
<b>Unit Code:</b>	081/010/06	<b>County:</b>	Rock Island
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$358,743		
<b>Equalized Assessed Valuation:</b>	\$72,454,913		
<b>Population:</b>	2,000		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$56,905	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$28	\$126	\$76
Revenue Collected During FY 18:	\$310,611	\$207,233	\$143,155
Expenditures During FY 18:	\$191,689	\$200,282	\$125,029
Per Capita Revenue:	\$155	\$113	\$79
Per Capita Expenditures:	\$96	\$106	\$67
Revenues over (under) Expenditures:	\$118,922	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	91.73%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$175,827	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$88	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$175,827	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Annawan-Alba Fire Protection District</b>		
<b>Unit Code:</b>	037/010/06	<b>County:</b>	Henry
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$362,300		
<b>Equalized Assessed Valuation:</b>	\$34,191,893		
<b>Population:</b>	1,332		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	23	
	<b>Salaries Paid:</b>	\$16,524	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$179,481	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$135	\$126	\$76
Revenue Collected During FY 18:	\$212,833	\$207,233	\$143,155
Expenditures During FY 18:	\$164,731	\$200,282	\$125,029
Per Capita Revenue:	\$160	\$113	\$79
Per Capita Expenditures:	\$124	\$106	\$67
Revenues over (under) Expenditures:	\$48,102	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	138.15%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$227,583	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$171	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$21,562	\$22,450	\$
Total Unrestricted Net Assets:	\$206,021	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$385,000</b>	<b>\$126,531</b>	<b>\$</b>
Per Capita Debt:	<b>\$289</b>	<b>\$59</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$424</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 18:	<b>\$</b>	<b>\$916</b>	<b>\$</b>
Expenditures During FY 18:	<b>\$</b>	<b>\$829</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$88</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	<b>\$</b>	<b>\$512</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Antioch #1 Fire Protection District		
<b>Unit Code:</b>	049/010/06	<b>County:</b>	Lake
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$3,101,151		
<b>Equalized Assessed Valuation:</b>	\$611,789,414		
<b>Population:</b>	30,000		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	105		
<b>Salaries Paid:</b>	\$1,028,495		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$344,709	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$11	\$169	\$94
Revenue Collected During FY 18:	\$3,745,997	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$2,945,854	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$125	\$253	\$218
Per Capita Expenditures:	\$98	\$250	\$216
Revenues over (under) Expenditures:	\$800,143	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	38.86%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$1,144,852	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$38	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$163,603	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$981,249	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$878,744</b>	<b>\$3,547,817</b>	<b>\$214,199</b>
Per Capita Debt:	<b>\$29</b>	<b>\$124</b>	<b>\$19</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	<b>\$8,439</b>	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	<b>\$2</b>	\$
Revenue Collected During FY 18:	\$	<b>\$21,941</b>	\$
Expenditures During FY 18:	\$	<b>\$19,068</b>	\$
Per Capita Revenue:	\$	<b>\$5</b>	\$
Per Capita Expenditures:	\$	<b>\$4</b>	\$
Operating Income (loss):	\$	<b>\$2,873</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>2.19%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	<b>\$8,958</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$2</b>	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Apple River Fire Protection District		
<b>Unit Code:</b>	043/005/06	<b>County:</b>	Jo Daviess
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$185,154		
<b>Equalized Assessed Valuation:</b>	\$12,499,117		
<b>Population:</b>	411		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$83,239	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$203	\$126	\$76
Revenue Collected During FY 18:	\$53,126	\$207,233	\$143,155
Expenditures During FY 18:	\$61,909	\$200,282	\$125,029
Per Capita Revenue:	\$129	\$113	\$79
Per Capita Expenditures:	\$151	\$106	\$67
Revenues over (under) Expenditures:	-\$8,783	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	120.27%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$74,456	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$181	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Arcola Fire Protection District		
<b>Unit Code:</b>	021/005/06	<b>County:</b>	Douglas
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$263,150		
<b>Equalized Assessed Valuation:</b>	\$67,988,444		
<b>Population:</b>	4,261		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	1		
<b>Salaries Paid:</b>	\$10,755		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$294,797	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$69	\$126	\$76
Revenue Collected During FY 18:	\$219,702	\$207,233	\$143,155
Expenditures During FY 18:	\$113,020	\$200,282	\$125,029
Per Capita Revenue:	\$52	\$113	\$79
Per Capita Expenditures:	\$27	\$106	\$67
Revenues over (under) Expenditures:	\$106,682	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	355.23%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$401,479	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$94	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$19,541	\$22,450	\$
Total Unrestricted Net Assets:	\$381,939	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$92,500</b>	<b>\$126,531</b>	<b>\$</b>
Per Capita Debt:	<b>\$22</b>	<b>\$59</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$424</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 18:	<b>\$</b>	<b>\$916</b>	<b>\$</b>
Expenditures During FY 18:	<b>\$</b>	<b>\$829</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$88</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	<b>\$</b>	<b>\$512</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Arden Shore South Fire Protection District</b>		
<b>Unit Code:</b>	049/016/06	<b>County:</b>	Lake
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$12,246		
<b>Equalized Assessed Valuation:</b>	\$8,611,816		
<b>Population:</b>	290		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$4,009	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$14	\$126	\$76
Revenue Collected During FY 18:	\$12,251	\$207,233	\$143,155
Expenditures During FY 18:	\$6,418	\$200,282	\$125,029
Per Capita Revenue:	\$42	\$113	\$79
Per Capita Expenditures:	\$22	\$106	\$67
Revenues over (under) Expenditures:	\$5,833	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	153.35%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$9,842	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$34	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Argenta-Oreana Fire Protection District</b>		
<b>Unit Code:</b>	055/010/06	<b>County:</b>	Macon
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$355,120		
<b>Equalized Assessed Valuation:</b>	\$94,039,394		
<b>Population:</b>	7,500		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$369,224	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$49	\$126	\$76
Revenue Collected During FY 18:	\$316,893	\$207,233	\$143,155
Expenditures During FY 18:	\$331,264	\$200,282	\$125,029
Per Capita Revenue:	\$42	\$113	\$79
Per Capita Expenditures:	\$44	\$106	\$67
Revenues over (under) Expenditures:	-\$14,371	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	107.12%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$354,853	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$47	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$354,853	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$586,150</b>	\$126,531	\$
Per Capita Debt:	<b>\$78</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Arlington Fire Protection District		
<b>Unit Code:</b>	006/010/06	<b>County:</b>	Bureau
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$139,000		
<b>Equalized Assessed Valuation:</b>	\$12,648,151		
<b>Population:</b>	150		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$92,608	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$617	\$126	\$76
Revenue Collected During FY 18:	\$61,308	\$207,233	\$143,155
Expenditures During FY 18:	\$127,857	\$200,282	\$125,029
Per Capita Revenue:	\$409	\$113	\$79
Per Capita Expenditures:	\$852	\$106	\$67
Revenues over (under) Expenditures:	-\$66,549	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	20.38%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$26,059	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$174	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$26,059	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$59,400</b>	\$126,531	\$
Per Capita Debt:	<b>\$396</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Armington Fire Protection District</b>		
<b>Unit Code:</b>	090/010/06	<b>County:</b>	Tazewell
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$379,685		
<b>Equalized Assessed Valuation:</b>	\$22,318,086		
<b>Population:</b>	850		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	18		
<b>Salaries Paid:</b>	\$13,920		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$237,328	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$279	\$126	\$76
Revenue Collected During FY 18:	\$106,365	\$207,233	\$143,155
Expenditures During FY 18:	\$67,648	\$200,282	\$125,029
Per Capita Revenue:	\$125	\$113	\$79
Per Capita Expenditures:	\$80	\$106	\$67
Revenues over (under) Expenditures:	\$38,717	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	408.06%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$276,045	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$325	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$276,045	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Aroma Fire Protection District											
<b>Unit Code:</b>	046/010/06	<b>County:</b>	Kankakee									
<b>Fiscal Year End:</b>	4/30/2018											
<b>Accounting Method:</b>	Cash											
<b>Appropriation or Budget:</b>	\$1,040,408											
<b>Equalized Assessed Valuation:</b>	\$80,010,504											
<b>Population:</b>	51,570											
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="2" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="2" style="border: 1px solid black; padding: 2px;">33</td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="2" style="border: 1px solid black; padding: 2px;">\$265,650</td> </tr> </table>			<b>Full Time:</b>			<b>Part Time:</b>	33		<b>Salaries Paid:</b>	\$265,650	
<b>Full Time:</b>												
<b>Part Time:</b>	33											
<b>Salaries Paid:</b>	\$265,650											

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$435,354	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$8	\$126	\$76
Revenue Collected During FY 18:	\$762,709	\$207,233	\$143,155
Expenditures During FY 18:	\$699,438	\$200,282	\$125,029
Per Capita Revenue:	\$15	\$113	\$79
Per Capita Expenditures:	\$14	\$106	\$67
Revenues over (under) Expenditures:	\$63,271	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	71.29%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$498,625	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$10	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$498,625	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Arthur Rural Fire Protection District</b>		
<b>Unit Code:</b>	070/010/06	<b>County:</b>	Moultrie
<b>Fiscal Year End:</b>	12/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$560,250		
<b>Equalized Assessed Valuation:</b>	\$132,425,142		
<b>Population:</b>	5,000		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	53		
<b>Salaries Paid:</b>	\$156,722		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$826,849	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$165	\$126	\$76
Revenue Collected During FY 18:	\$566,373	\$207,233	\$143,155
Expenditures During FY 18:	\$396,816	\$200,282	\$125,029
Per Capita Revenue:	\$113	\$113	\$79
Per Capita Expenditures:	\$79	\$106	\$67
Revenues over (under) Expenditures:	\$169,557	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	251.10%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$996,406	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$199	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$577,088	\$22,450	\$
Total Unrestricted Net Assets:	\$419,319	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Ashkum Twp Fire Protection District</b>		
<b>Unit Code:</b>	038/010/06	<b>County:</b>	Iroquois
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$197,800		
<b>Equalized Assessed Valuation:</b>	\$32,609,359		
<b>Population:</b>	1,542		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

Blended Component Units
Number Submitted = 1  Ambulance

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$382,737	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$248	\$126	\$76
Revenue Collected During FY 18:	\$192,290	\$207,233	\$143,155
Expenditures During FY 18:	\$101,498	\$200,282	\$125,029
Per Capita Revenue:	\$125	\$113	\$79
Per Capita Expenditures:	\$66	\$106	\$67
Revenues over (under) Expenditures:	\$90,792	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	466.54%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$473,530	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$307	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$473,530	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Ashley Fire Protection District		
<b>Unit Code:</b>	095/020/06	<b>County:</b>	Washington
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$219,506		
<b>Equalized Assessed Valuation:</b>	\$27,603,765		
<b>Population:</b>	2,500		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	31		
<b>Salaries Paid:</b>	\$26,291		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$74,094	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$30	\$126	\$76
Revenue Collected During FY 18:	\$108,409	\$207,233	\$143,155
Expenditures During FY 18:	\$111,621	\$200,282	\$125,029
Per Capita Revenue:	\$43	\$113	\$79
Per Capita Expenditures:	\$45	\$106	\$67
Revenues over (under) Expenditures:	-\$3,212	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	63.50%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$70,882	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$28	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$67,121	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$42,280</b>	\$126,531	\$
Per Capita Debt:	<b>\$17</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Ashmore Fire Protection District		
<b>Unit Code:</b>	015/010/06	<b>County:</b>	Coles
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$58,150		
<b>Equalized Assessed Valuation:</b>	\$25,210,054		
<b>Population:</b>	1,500		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>		
	<b>Salaries Paid:</b>	\$	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$59,678	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$40	\$126	\$76
Revenue Collected During FY 18:	\$58,016	\$207,233	\$143,155
Expenditures During FY 18:	\$44,184	\$200,282	\$125,029
Per Capita Revenue:	\$39	\$113	\$79
Per Capita Expenditures:	\$29	\$106	\$67
Revenues over (under) Expenditures:	\$13,832	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	166.37%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$73,510	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$49	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Ashton Fire Protection District		
<b>Unit Code:</b>	052/020/06	<b>County:</b>	Lee
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$652,050		
<b>Equalized Assessed Valuation:</b>	\$49,177,439		
<b>Population:</b>	2,100		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	42		
<b>Salaries Paid:</b>	\$35,482		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$732,235	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$349	\$126	\$76
Revenue Collected During FY 18:	\$310,723	\$207,233	\$143,155
Expenditures During FY 18:	\$168,622	\$200,282	\$125,029
Per Capita Revenue:	\$148	\$113	\$79
Per Capita Expenditures:	\$80	\$106	\$67
Revenues over (under) Expenditures:	\$142,101	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	518.52%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$874,336	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$416	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$752,940	\$22,450	\$
Total Unrestricted Net Assets:	\$121,396	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Assumption Fire Protection District		
<b>Unit Code:</b>	011/010/06	<b>County:</b>	Christian
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$621,500		
<b>Equalized Assessed Valuation:</b>	\$39,627,691		
<b>Population:</b>	1,220		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	27		
<b>Salaries Paid:</b>	\$77,476		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$174,358	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$143	\$126	\$76
Revenue Collected During FY 18:	\$499,203	\$207,233	\$143,155
Expenditures During FY 18:	\$184,067	\$200,282	\$125,029
Per Capita Revenue:	\$409	\$113	\$79
Per Capita Expenditures:	\$151	\$106	\$67
Revenues over (under) Expenditures:	\$315,136	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	265.93%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$489,494	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$401	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$489,494	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Astoria Fire Protection District														
<b>Unit Code:</b>	029/010/06	<b>County:</b>	Fulton												
<b>Fiscal Year End:</b>	4/30/2018														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$119,613														
<b>Equalized Assessed Valuation:</b>	\$27,285,350														
<b>Population:</b>	2,000														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$47,007	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$24	\$126	\$76
Revenue Collected During FY 18:	\$98,311	\$207,233	\$143,155
Expenditures During FY 18:	\$64,619	\$200,282	\$125,029
Per Capita Revenue:	\$49	\$113	\$79
Per Capita Expenditures:	\$32	\$106	\$67
Revenues over (under) Expenditures:	\$33,692	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	124.88%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$80,699	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$40	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Athens-Fancy Prairie Fire Protection District</b>		
<b>Unit Code:</b>	065/010/06	<b>County:</b>	Menard
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$820,690		
<b>Equalized Assessed Valuation:</b>	\$105,309,603		
<b>Population:</b>	5,950		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	7		
<b>Salaries Paid:</b>	\$8,714		

<b>Blended Component Units</b>

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$334,394	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$56	\$126	\$76
Revenue Collected During FY 18:	\$272,347	\$207,233	\$143,155
Expenditures During FY 18:	\$263,818	\$200,282	\$125,029
Per Capita Revenue:	\$46	\$113	\$79
Per Capita Expenditures:	\$44	\$106	\$67
Revenues over (under) Expenditures:	\$8,529	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	129.98%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$342,923	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$58	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$342,922	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Atkinson Fire Protection District</b>											
<b>Unit Code:</b>	037/020/06	<b>County:</b>	Henry									
<b>Fiscal Year End:</b>	4/30/2018											
<b>Accounting Method:</b>	Cash With Assets											
<b>Appropriation or Budget:</b>	\$302,455											
<b>Equalized Assessed Valuation:</b>	\$39,081,079											
<b>Population:</b>	2,600											
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="2" style="border: 1px solid black; padding: 2px;"> </td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="2" style="border: 1px solid black; padding: 2px; text-align: right;">25</td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="2" style="border: 1px solid black; padding: 2px; text-align: right;">\$31,510</td> </tr> </table>			<b>Full Time:</b>			<b>Part Time:</b>	25		<b>Salaries Paid:</b>	\$31,510	
<b>Full Time:</b>												
<b>Part Time:</b>	25											
<b>Salaries Paid:</b>	\$31,510											

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$61,602	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$24	\$126	\$76
Revenue Collected During FY 18:	\$250,879	\$207,233	\$143,155
Expenditures During FY 18:	\$211,672	\$200,282	\$125,029
Per Capita Revenue:	\$96	\$113	\$79
Per Capita Expenditures:	\$81	\$106	\$67
Revenues over (under) Expenditures:	\$39,207	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	49.00%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$103,726	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$40	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$75,590	\$22,450	\$
Total Unrestricted Net Assets:	\$28,136	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$274,810</b>	\$126,531	\$
Per Capita Debt:	<b>\$106</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Atlanta Fire Protection District</b>		
<b>Unit Code:</b>	054/010/06	<b>County:</b>	Logan
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$30,678		
<b>Equalized Assessed Valuation:</b>	\$27,499,461		
<b>Population:</b>	1,649		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$114,398	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$69	\$126	\$76
Revenue Collected During FY 18:	\$37,054	\$207,233	\$143,155
Expenditures During FY 18:	\$17,403	\$200,282	\$125,029
Per Capita Revenue:	\$22	\$113	\$79
Per Capita Expenditures:	\$11	\$106	\$67
Revenues over (under) Expenditures:	\$19,651	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	770.26%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$134,049	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$81	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$134,049	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Atwood Fire Protection District</b>		
<b>Unit Code:</b>	021/010/06	<b>County:</b>	Douglas
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$432,028		
<b>Equalized Assessed Valuation:</b>	\$41,271,968		
<b>Population:</b>	1,800		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	2		
<b>Salaries Paid:</b>	\$6,600		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$232,223	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$129	\$126	\$76
Revenue Collected During FY 18:	\$165,986	\$207,233	\$143,155
Expenditures During FY 18:	\$131,427	\$200,282	\$125,029
Per Capita Revenue:	\$92	\$113	\$79
Per Capita Expenditures:	\$73	\$106	\$67
Revenues over (under) Expenditures:	\$34,559	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	202.99%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$266,782	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$148	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$266,782	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Auburn Fire Protection District		
<b>Unit Code:</b>	083/010/06	<b>County:</b>	Sangamon
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$505,356		
<b>Equalized Assessed Valuation:</b>	\$89,555,175		
<b>Population:</b>	5,600		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	8		
<b>Salaries Paid:</b>	\$8,900		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	<b>\$308,616</b>	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	<b>\$55</b>	\$126	\$76
Revenue Collected During FY 18:	<b>\$133,581</b>	\$207,233	\$143,155
Expenditures During FY 18:	<b>\$52,249</b>	\$200,282	\$125,029
Per Capita Revenue:	<b>\$24</b>	\$113	\$79
Per Capita Expenditures:	<b>\$9</b>	\$106	\$67
Revenues over (under) Expenditures:	<b>\$81,332</b>	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	<b>746.33%</b>	201.51%	121.11%
Ending Fund Balance for FY 18:	<b>\$389,948</b>	\$254,489	\$154,310
Per Capita Ending Fund Balance:	<b>\$70</b>	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$13,375	\$
Total Unreserved Funds:	<b>\$453,625</b>	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$22,450	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Augusta Fire Protection District</b>														
<b>Unit Code:</b>	034/010/06	<b>County:</b>	Hancock												
<b>Fiscal Year End:</b>	5/31/2018														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$45,555														
<b>Equalized Assessed Valuation:</b>	\$14,230,530														
<b>Population:</b>	1,130														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$104,994	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$93	\$126	\$76
Revenue Collected During FY 18:	\$50,628	\$207,233	\$143,155
Expenditures During FY 18:	\$54,644	\$200,282	\$125,029
Per Capita Revenue:	\$45	\$113	\$79
Per Capita Expenditures:	\$48	\$106	\$67
Revenues over (under) Expenditures:	-\$4,016	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	184.79%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$100,978	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$89	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$100,978	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Aurora Township Fire Protection District</b>		
<b>Unit Code:</b>	045/205/06	<b>County:</b>	Kane
<b>Fiscal Year End:</b>	12/31/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$780,560		
<b>Equalized Assessed Valuation:</b>	\$56,202,034		
<b>Population:</b>	6,000		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	37		
<b>Salaries Paid:</b>	\$149,532		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$185,775	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$31	\$126	\$76
Revenue Collected During FY 18:	\$509,430	\$207,233	\$143,155
Expenditures During FY 18:	\$496,075	\$200,282	\$125,029
Per Capita Revenue:	\$85	\$113	\$79
Per Capita Expenditures:	\$83	\$106	\$67
Revenues over (under) Expenditures:	\$13,355	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	40.14%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$199,130	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$33	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$199,129	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Aviston Fire Protection District</b>														
<b>Unit Code:</b>	014/010/06	<b>County:</b>	Clinton												
<b>Fiscal Year End:</b>	5/31/2018														
<b>Accounting Method:</b>	Cash With Assets														
<b>Appropriation or Budget:</b>	\$157,500														
<b>Equalized Assessed Valuation:</b>	\$54,158,029														
<b>Population:</b>	2,450														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$196,812	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$80	\$126	\$76
Revenue Collected During FY 18:	\$166,225	\$207,233	\$143,155
Expenditures During FY 18:	\$109,037	\$200,282	\$125,029
Per Capita Revenue:	\$68	\$113	\$79
Per Capita Expenditures:	\$45	\$106	\$67
Revenues over (under) Expenditures:	\$57,188	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	232.95%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$254,000	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$104	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$194,685	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$59,315</b>	\$126,531	\$
Per Capita Debt:	<b>\$24</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Avon Fire Protection District</b>		
<b>Unit Code:</b>	029/020/06	<b>County:</b>	Fulton
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$117,634		
<b>Equalized Assessed Valuation:</b>	\$40,978,479		
<b>Population:</b>	3,000		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$110,752	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$37	\$126	\$76
Revenue Collected During FY 18:	\$102,882	\$207,233	\$143,155
Expenditures During FY 18:	\$92,601	\$200,282	\$125,029
Per Capita Revenue:	\$34	\$113	\$79
Per Capita Expenditures:	\$31	\$106	\$67
Revenues over (under) Expenditures:	\$10,281	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	130.70%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$121,033	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$40	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$121,032	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Baldwin Community Fire Protection District</b>		
<b>Unit Code:</b>	079/005/06	<b>County:</b>	Randolph
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$172,800		
<b>Equalized Assessed Valuation:</b>	\$60,370,415		
<b>Population:</b>	1,053		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	17		
<b>Salaries Paid:</b>	\$6,755		

<b>Blended Component Units</b>

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$441,530	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$419	\$126	\$76
Revenue Collected During FY 18:	\$169,648	\$207,233	\$143,155
Expenditures During FY 18:	\$54,643	\$200,282	\$125,029
Per Capita Revenue:	\$161	\$113	\$79
Per Capita Expenditures:	\$52	\$106	\$67
Revenues over (under) Expenditures:	\$115,005	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	1018.49%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$556,535	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$529	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$24,800	\$22,450	\$
Total Unrestricted Net Assets:	\$531,735	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Barrington Countryside Fire Protection District</b>		
<b>Unit Code:</b>	016/010/06	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$14,353,360		
<b>Equalized Assessed Valuation:</b>	\$1,318,560,559		
<b>Population:</b>	29,000		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$8,353,826	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$288	\$169	\$94
Revenue Collected During FY 18:	\$6,622,486	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$5,800,114	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$228	\$253	\$218
Per Capita Expenditures:	\$200	\$250	\$216
Revenues over (under) Expenditures:	\$822,372	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	159.84%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$9,271,117	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$320	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$8,983,377	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$550,000</b>	<b>\$3,547,817</b>	<b>\$214,199</b>
Per Capita Debt:	<b>\$19</b>	<b>\$124</b>	<b>\$19</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	<b>\$8,439</b>	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	<b>\$2</b>	\$
Revenue Collected During FY 18:	\$	<b>\$21,941</b>	\$
Expenditures During FY 18:	\$	<b>\$19,068</b>	\$
Per Capita Revenue:	\$	<b>\$5</b>	\$
Per Capita Expenditures:	\$	<b>\$4</b>	\$
Operating Income (loss):	\$	<b>\$2,873</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>2.19%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	<b>\$8,958</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$2</b>	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Barry Fire Protection District</b>		
<b>Unit Code:</b>	075/010/06	<b>County:</b>	Pike
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$63,283		
<b>Equalized Assessed Valuation:</b>	\$30,120,034		
<b>Population:</b>	2,000		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$58,255	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$29	\$126	\$76
Revenue Collected During FY 18:	\$44,513	\$207,233	\$143,155
Expenditures During FY 18:	\$61,012	\$200,282	\$125,029
Per Capita Revenue:	\$22	\$113	\$79
Per Capita Expenditures:	\$31	\$106	\$67
Revenues over (under) Expenditures:	-\$16,499	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	68.44%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$41,756	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$21	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$41,756	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$1,986</b>	\$126,531	\$
Per Capita Debt:	<b>\$1</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Bartlett Fire Protection District</b>		
<b>Unit Code:</b>	022/020/06	<b>County:</b>	Dupage
<b>Fiscal Year End:</b>	12/31/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$9,089,634		
<b>Equalized Assessed Valuation:</b>	\$1,243,995,427		
<b>Population:</b>	41,208		
<b>Employees:</b>			
<b>Full Time:</b>	18		
<b>Part Time:</b>	3		
<b>Salaries Paid:</b>	\$5,051,711		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	<b>\$1,108,289</b>	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	<b>\$27</b>	\$169	\$94
Revenue Collected During FY 18:	<b>\$8,973,885</b>	\$4,873,273	\$3,378,976
Expenditures During FY 18:	<b>\$8,884,091</b>	\$4,750,592	\$3,026,715
Per Capita Revenue:	<b>\$218</b>	\$253	\$218
Per Capita Expenditures:	<b>\$216</b>	\$250	\$216
Revenues over (under) Expenditures:	<b>\$89,794</b>	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	<b>12.47%</b>	71.96%	38.86%
Ending Fund Balance for FY 18:	<b>\$1,107,618</b>	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	<b>\$27</b>	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$4,737	\$
Total Unreserved Funds:	<b>\$</b>	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$22,140</b>	\$671,107	\$161,984
Total Unrestricted Net Assets:	<b>-\$9,878,695</b>	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$14,682,926</b>	<b>\$3,547,817</b>	<b>\$214,199</b>
Per Capita Debt:	<b>\$356</b>	<b>\$124</b>	<b>\$19</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	<b>\$8,439</b>	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	<b>\$2</b>	\$
Revenue Collected During FY 18:	\$	<b>\$21,941</b>	\$
Expenditures During FY 18:	\$	<b>\$19,068</b>	\$
Per Capita Revenue:	\$	<b>\$5</b>	\$
Per Capita Expenditures:	\$	<b>\$4</b>	\$
Operating Income (loss):	\$	<b>\$2,873</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>2.19%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	<b>\$8,958</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$2</b>	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Batavia-Countryside Fire Protection District</b>		
<b>Unit Code:</b>	045/010/06	<b>County:</b>	Kane
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$293,897		
<b>Equalized Assessed Valuation:</b>	\$94,228,202		
<b>Population:</b>	2,000		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	4		
<b>Salaries Paid:</b>	\$9,700		

<b>Blended Component Units</b>

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$47,439	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$24	\$126	\$76
Revenue Collected During FY 18:	\$290,611	\$207,233	\$143,155
Expenditures During FY 18:	\$284,724	\$200,282	\$125,029
Per Capita Revenue:	\$145	\$113	\$79
Per Capita Expenditures:	\$142	\$106	\$67
Revenues over (under) Expenditures:	\$5,887	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	18.73%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$53,326	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$27	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$52,839	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Bath Fire Protection District</b>		
<b>Unit Code:</b>	060/005/06	<b>County:</b>	Mason
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$68,440		
<b>Equalized Assessed Valuation:</b>	\$6,265,480		
<b>Population:</b>	800		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$33,426	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$42	\$126	\$76
Revenue Collected During FY 18:	\$29,456	\$207,233	\$143,155
Expenditures During FY 18:	\$43,656	\$200,282	\$125,029
Per Capita Revenue:	\$37	\$113	\$79
Per Capita Expenditures:	\$55	\$106	\$67
Revenues over (under) Expenditures:	-\$14,200	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	44.04%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$19,226	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$24	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$19,226	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Baylis Fire Protection District</b>														
<b>Unit Code:</b>	075/015/06	<b>County:</b>	Pike												
<b>Fiscal Year End:</b>	4/30/2018														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$45,000														
<b>Equalized Assessed Valuation:</b>	\$7,151,576														
<b>Population:</b>	600														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$24,747	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$41	\$126	\$76
Revenue Collected During FY 18:	\$30,708	\$207,233	\$143,155
Expenditures During FY 18:	\$44,119	\$200,282	\$125,029
Per Capita Revenue:	\$51	\$113	\$79
Per Capita Expenditures:	\$74	\$106	\$67
Revenues over (under) Expenditures:	-\$13,411	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	25.69%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$11,336	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$19	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$10,000</b>	<b>\$126,531</b>	<b>\$</b>
Per Capita Debt:	<b>\$17</b>	<b>\$59</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$424</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 18:	<b>\$</b>	<b>\$916</b>	<b>\$</b>
Expenditures During FY 18:	<b>\$</b>	<b>\$829</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$88</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	<b>\$</b>	<b>\$512</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Beach Park Fire Protection District</b>		
<b>Unit Code:</b>	049/020/06	<b>County:</b>	Lake
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$2,905,527		
<b>Equalized Assessed Valuation:</b>	\$143,775,426		
<b>Population:</b>	13,500		
<b>Employees:</b>			
<b>Full Time:</b>		8	
<b>Part Time:</b>		17	
<b>Salaries Paid:</b>		\$996,433	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$128,838	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$10	\$169	\$94
Revenue Collected During FY 18:	\$2,496,405	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$2,235,387	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$185	\$253	\$218
Per Capita Expenditures:	\$166	\$250	\$216
Revenues over (under) Expenditures:	\$261,018	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	17.44%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$389,856	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$29	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$153,121	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$236,735	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$2,146,594</b>	<b>\$3,547,817</b>	<b>\$214,199</b>
Per Capita Debt:	<b>\$159</b>	<b>\$124</b>	<b>\$19</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	<b>\$8,439</b>	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	<b>\$2</b>	\$
Revenue Collected During FY 18:	\$	<b>\$21,941</b>	\$
Expenditures During FY 18:	\$	<b>\$19,068</b>	\$
Per Capita Revenue:	\$	<b>\$5</b>	\$
Per Capita Expenditures:	\$	<b>\$4</b>	\$
Operating Income (loss):	\$	<b>\$2,873</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>2.19%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	<b>\$8,958</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$2</b>	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Beardstown Rural Fire Protection District</b>														
<b>Unit Code:</b>	009/005/06	<b>County:</b>	Cass												
<b>Fiscal Year End:</b>	8/31/2018														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$417,380														
<b>Equalized Assessed Valuation:</b>	\$26,760,613														
<b>Population:</b>	1,497														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$	\$126	\$76
Revenue Collected During FY 18:	\$153,791	\$207,233	\$143,155
Expenditures During FY 18:	\$23,430	\$200,282	\$125,029
Per Capita Revenue:	\$103	\$113	\$79
Per Capita Expenditures:	\$16	\$106	\$67
Revenues over (under) Expenditures:	\$130,361	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	556.38%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$130,361	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$87	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$130,361	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Beason Fire Protection District</b>														
<b>Unit Code:</b>	054/095/06	<b>County:</b>	Logan												
<b>Fiscal Year End:</b>	6/30/2018														
<b>Accounting Method:</b>	Cash With Assets														
<b>Appropriation or Budget:</b>	\$49,009														
<b>Equalized Assessed Valuation:</b>	\$19,183,060														
<b>Population:</b>	29,764														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$107,565	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$4	\$126	\$76
Revenue Collected During FY 18:	\$48,116	\$207,233	\$143,155
Expenditures During FY 18:	\$30,351	\$200,282	\$125,029
Per Capita Revenue:	\$2	\$113	\$79
Per Capita Expenditures:	\$1	\$106	\$67
Revenues over (under) Expenditures:	\$17,765	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	412.94%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$125,330	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$4	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$125,330	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Beaver Fire Protection District		
<b>Unit Code:</b>	038/020/06	<b>County:</b>	Iroquois
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$78,900		
<b>Equalized Assessed Valuation:</b>	\$9,746,532		
<b>Population:</b>	527		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$160,202	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$304	\$126	\$76
Revenue Collected During FY 18:	\$35,936	\$207,233	\$143,155
Expenditures During FY 18:	\$18,971	\$200,282	\$125,029
Per Capita Revenue:	\$68	\$113	\$79
Per Capita Expenditures:	\$36	\$106	\$67
Revenues over (under) Expenditures:	\$16,965	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	933.88%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$177,167	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$336	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Beaverville Fire Protection District		
<b>Unit Code:</b>	038/030/06	<b>County:</b>	Iroquois
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$84,792		
<b>Equalized Assessed Valuation:</b>	\$7,007,834		
<b>Population:</b>	750		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$76,266	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$102	\$126	\$76
Revenue Collected During FY 18:	\$41,762	\$207,233	\$143,155
Expenditures During FY 18:	\$33,322	\$200,282	\$125,029
Per Capita Revenue:	\$56	\$113	\$79
Per Capita Expenditures:	\$44	\$106	\$67
Revenues over (under) Expenditures:	\$8,440	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	254.20%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$84,706	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$113	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$34,845</b>	\$126,531	\$
Per Capita Debt:	<b>\$46</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Beckemeyer-Wade Twp Fire Protection District</b>		
<b>Unit Code:</b>	014/130/06	<b>County:</b>	Clinton
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$81,117		
<b>Equalized Assessed Valuation:</b>	\$27,924,962		
<b>Population:</b>	1,650		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$28,282	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$17	\$126	\$76
Revenue Collected During FY 18:	\$77,854	\$207,233	\$143,155
Expenditures During FY 18:	\$174,030	\$200,282	\$125,029
Per Capita Revenue:	\$47	\$113	\$79
Per Capita Expenditures:	\$105	\$106	\$67
Revenues over (under) Expenditures:	-\$96,176	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	18.59%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$32,356	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$20	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$32,356	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$56,047</b>	\$126,531	\$
Per Capita Debt:	<b>\$34</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Bedford Twp Fire Protection District</b>		
<b>Unit Code:</b>	096/010/06	<b>County:</b>	Wayne
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$91,350		
<b>Equalized Assessed Valuation:</b>	\$26,845,229		
<b>Population:</b>	11,200		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	25		
<b>Salaries Paid:</b>	\$10,951		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$94,172	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$8	\$126	\$76
Revenue Collected During FY 18:	\$103,561	\$207,233	\$143,155
Expenditures During FY 18:	\$79,429	\$200,282	\$125,029
Per Capita Revenue:	\$9	\$113	\$79
Per Capita Expenditures:	\$7	\$106	\$67
Revenues over (under) Expenditures:	\$24,132	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	148.94%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$118,304	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$11	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$118,304	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$43,197</b>	\$126,531	\$
Per Capita Debt:	<b>\$4</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Beecher Fire Protection District</b>		
<b>Unit Code:</b>	099/005/06	<b>County:</b>	Will
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$5,703,832		
<b>Equalized Assessed Valuation:</b>	\$147,634,513		
<b>Population:</b>	8,000		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	38		
<b>Salaries Paid:</b>	\$683,201		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,352,498	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$294	\$169	\$94
Revenue Collected During FY 18:	\$1,882,960	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$1,955,255	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$235	\$253	\$218
Per Capita Expenditures:	\$244	\$250	\$216
Revenues over (under) Expenditures:	-\$72,295	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	116.62%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$2,280,203	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$285	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$776,980	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$1,503,223	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$3,547,817	\$214,199
Per Capita Debt:	\$	\$124	\$19
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$8,439	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2	\$
Revenue Collected During FY 18:	\$	\$21,941	\$
Expenditures During FY 18:	\$	\$19,068	\$
Per Capita Revenue:	\$	\$5	\$
Per Capita Expenditures:	\$	\$4	\$
Operating Income (loss):	\$	\$2,873	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.19%	0.00%
Ending Retained Earnings for FY 17:	\$	\$8,958	\$
Per Capita Ending Retained Earnings:	\$	\$2	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Bellflower Fire Protection District		
<b>Unit Code:</b>	064/020/06	<b>County:</b>	McLean
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$181,900		
<b>Equalized Assessed Valuation:</b>	\$26,711,960		
<b>Population:</b>	800		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	18	
	<b>Salaries Paid:</b>	\$3,463	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$105,808	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$132	\$126	\$76
Revenue Collected During FY 18:	\$82,757	\$207,233	\$143,155
Expenditures During FY 18:	\$126,487	\$200,282	\$125,029
Per Capita Revenue:	\$103	\$113	\$79
Per Capita Expenditures:	\$158	\$106	\$67
Revenues over (under) Expenditures:	-\$43,730	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	49.08%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$62,078	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$78	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$62,078	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Bellmont Fire Protection District</b>		
<b>Unit Code:</b>	093/020/06	<b>County:</b>	Wabash
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$45,992		
<b>Equalized Assessed Valuation:</b>	\$14,496,069		
<b>Population:</b>	300		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$40,988	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$137	\$126	\$76
Revenue Collected During FY 18:	\$57,440	\$207,233	\$143,155
Expenditures During FY 18:	\$50,793	\$200,282	\$125,029
Per Capita Revenue:	\$191	\$113	\$79
Per Capita Expenditures:	\$169	\$106	\$67
Revenues over (under) Expenditures:	\$6,647	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	93.77%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$47,630	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$159	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$47,630	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$35,885</b>	\$126,531	\$
Per Capita Debt:	<b>\$120</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Bement Fire Protection District</b>		
<b>Unit Code:</b>	074/010/06	<b>County:</b>	Piatt
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$1,018,947		
<b>Equalized Assessed Valuation:</b>	\$56,965,916		
<b>Population:</b>	2,300		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	5		
<b>Salaries Paid:</b>	\$24,170		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$393,141	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$171	\$126	\$76
Revenue Collected During FY 18:	\$202,874	\$207,233	\$143,155
Expenditures During FY 18:	\$427,775	\$200,282	\$125,029
Per Capita Revenue:	\$88	\$113	\$79
Per Capita Expenditures:	\$186	\$106	\$67
Revenues over (under) Expenditures:	-\$224,901	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	39.33%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$168,240	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$73	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$168,240	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$227,880</b>	\$126,531	\$
Per Capita Debt:	<b>\$99</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Bensenville #1 Fire Protection District</b>		
<b>Unit Code:</b>	022/040/06	<b>County:</b>	Dupage
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$263,522		
<b>Equalized Assessed Valuation:</b>	\$69,448,750		
<b>Population:</b>	2,000		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	3		
<b>Salaries Paid:</b>	\$3,000		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$36,969	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$18	\$126	\$76
Revenue Collected During FY 18:	\$254,759	\$207,233	\$143,155
Expenditures During FY 18:	\$263,522	\$200,282	\$125,029
Per Capita Revenue:	\$127	\$113	\$79
Per Capita Expenditures:	\$132	\$106	\$67
Revenues over (under) Expenditures:	-\$8,763	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	10.70%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$28,206	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$14	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$28,206	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Benson Fire Protection District</b>														
<b>Unit Code:</b>	102/010/06	<b>County:</b>	Woodford												
<b>Fiscal Year End:</b>	4/30/2018														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$386,900														
<b>Equalized Assessed Valuation:</b>	\$19,804,247														
<b>Population:</b>	450														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$378,554	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$841	\$126	\$76
Revenue Collected During FY 18:	\$90,161	\$207,233	\$143,155
Expenditures During FY 18:	\$41,632	\$200,282	\$125,029
Per Capita Revenue:	\$200	\$113	\$79
Per Capita Expenditures:	\$93	\$106	\$67
Revenues over (under) Expenditures:	\$48,529	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	1025.85%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$427,083	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$949	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Bethany Fire Protection District</b>		
<b>Unit Code:</b>	070/020/06	<b>County:</b>	Moultrie
<b>Fiscal Year End:</b>	12/31/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$731,810		
<b>Equalized Assessed Valuation:</b>	\$26,878,556		
<b>Population:</b>	3,300		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	6		
<b>Salaries Paid:</b>	\$7,700		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$583,616	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$177	\$126	\$76
Revenue Collected During FY 18:	\$209,437	\$207,233	\$143,155
Expenditures During FY 18:	\$345,522	\$200,282	\$125,029
Per Capita Revenue:	\$63	\$113	\$79
Per Capita Expenditures:	\$105	\$106	\$67
Revenues over (under) Expenditures:	-\$136,085	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	129.52%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$447,531	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$136	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$447,531	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$297,500</b>	<b>\$126,531</b>	<b>\$</b>
Per Capita Debt:	<b>\$90</b>	<b>\$59</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$424</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 18:	<b>\$</b>	<b>\$916</b>	<b>\$</b>
Expenditures During FY 18:	<b>\$</b>	<b>\$829</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$88</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	<b>\$</b>	<b>\$512</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Big Rock Fire Protection District		
<b>Unit Code:</b>	045/020/06	<b>County:</b>	Kane
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$842,556		
<b>Equalized Assessed Valuation:</b>	\$63,235,568		
<b>Population:</b>	1,155		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	30		
<b>Salaries Paid:</b>	\$321,266		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$122,909	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$106	\$126	\$76
Revenue Collected During FY 18:	\$597,726	\$207,233	\$143,155
Expenditures During FY 18:	\$647,363	\$200,282	\$125,029
Per Capita Revenue:	\$518	\$113	\$79
Per Capita Expenditures:	\$560	\$106	\$67
Revenues over (under) Expenditures:	-\$49,637	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	11.32%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$73,272	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$63	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$73,272	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$174,225</b>	\$126,531	\$
Per Capita Debt:	<b>\$151</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Biggsville Fire Protection District											
<b>Unit Code:</b>	036/010/06	<b>County:</b>	Henderson									
<b>Fiscal Year End:</b>	6/30/2018											
<b>Accounting Method:</b>	Cash											
<b>Appropriation or Budget:</b>	\$445,771											
<b>Equalized Assessed Valuation:</b>	\$27,230,622											
<b>Population:</b>	975											
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="2" style="border: 1px solid black; padding: 2px;"> </td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="2" style="border: 1px solid black; padding: 2px; text-align: center;">18</td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="2" style="border: 1px solid black; padding: 2px; text-align: center;">\$4,795</td> </tr> </table>			<b>Full Time:</b>			<b>Part Time:</b>	18		<b>Salaries Paid:</b>	\$4,795	
<b>Full Time:</b>												
<b>Part Time:</b>	18											
<b>Salaries Paid:</b>	\$4,795											

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$111,617	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$114	\$126	\$76
Revenue Collected During FY 18:	\$59,214	\$207,233	\$143,155
Expenditures During FY 18:	\$83,278	\$200,282	\$125,029
Per Capita Revenue:	\$61	\$113	\$79
Per Capita Expenditures:	\$85	\$106	\$67
Revenues over (under) Expenditures:	-\$24,064	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	105.13%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$87,553	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$90	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$83,636	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Bishop Hill Community Fire Protection District</b>		
<b>Unit Code:</b>	037/030/06	<b>County:</b>	Henry
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$214,950		
<b>Equalized Assessed Valuation:</b>	\$31,395,456		
<b>Population:</b>	500		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$283,855	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$568	\$126	\$76
Revenue Collected During FY 18:	\$141,796	\$207,233	\$143,155
Expenditures During FY 18:	\$95,987	\$200,282	\$125,029
Per Capita Revenue:	\$284	\$113	\$79
Per Capita Expenditures:	\$192	\$106	\$67
Revenues over (under) Expenditures:	\$45,809	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	343.45%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$329,664	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$659	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$329,664	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$270,458</b>	\$126,531	\$
Per Capita Debt:	<b>\$541</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Bismarck Fire Protection District														
<b>Unit Code:</b>	092/015/06	<b>County:</b>	Vermilion												
<b>Fiscal Year End:</b>	5/31/2018														
<b>Accounting Method:</b>	Cash With Assets														
<b>Appropriation or Budget:</b>	\$437,211														
<b>Equalized Assessed Valuation:</b>	\$71,929,870														
<b>Population:</b>	500														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$375,163	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$750	\$126	\$76
Revenue Collected During FY 18:	\$470,670	\$207,233	\$143,155
Expenditures During FY 18:	\$413,196	\$200,282	\$125,029
Per Capita Revenue:	\$941	\$113	\$79
Per Capita Expenditures:	\$826	\$106	\$67
Revenues over (under) Expenditures:	\$57,474	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	104.71%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$432,637	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$865	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$16,352	\$13,375	\$
Total Unreserved Funds:	\$416,285	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$1,214,421</b>	\$126,531	\$
Per Capita Debt:	<b>\$2,429</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Blackhawk Fire Protection District</b>		
<b>Unit Code:</b>	081/030/06	<b>County:</b>	Rock Island
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$642,906		
<b>Equalized Assessed Valuation:</b>	\$282,863,317		
<b>Population:</b>	10,612		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	15		
<b>Salaries Paid:</b>	\$144,809		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$238,600	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$22	\$126	\$76
Revenue Collected During FY 18:	\$454,863	\$207,233	\$143,155
Expenditures During FY 18:	\$401,325	\$200,282	\$125,029
Per Capita Revenue:	\$43	\$113	\$79
Per Capita Expenditures:	\$38	\$106	\$67
Revenues over (under) Expenditures:	\$53,538	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	72.79%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$292,138	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$28	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$104,336	\$13,375	\$
Total Unreserved Funds:	\$187,802	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Blackhawk Fire Protection District</b>		
<b>Unit Code:</b>	101/010/06	<b>County:</b>	Winnebago
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$374,513		
<b>Equalized Assessed Valuation:</b>	\$39,349,987		
<b>Population:</b>	5,000		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	37		
<b>Salaries Paid:</b>	\$20,600		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$37,497	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$7	\$126	\$76
Revenue Collected During FY 18:	\$234,419	\$207,233	\$143,155
Expenditures During FY 18:	\$181,754	\$200,282	\$125,029
Per Capita Revenue:	\$47	\$113	\$79
Per Capita Expenditures:	\$36	\$106	\$67
Revenues over (under) Expenditures:	\$52,665	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	47.29%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$85,946	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$17	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$85,946	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$35,000</b>	\$126,531	\$
Per Capita Debt:	<b>\$7</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Blandinsville-Hire Fire Protection District</b>		
<b>Unit Code:</b>	062/010/06	<b>County:</b>	McDonough
<b>Fiscal Year End:</b>	8/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$299,175		
<b>Equalized Assessed Valuation:</b>	\$30,819,499		
<b>Population:</b>	1,200		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$252,608	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$211	\$126	\$76
Revenue Collected During FY 18:	\$100,346	\$207,233	\$143,155
Expenditures During FY 18:	\$43,976	\$200,282	\$125,029
Per Capita Revenue:	\$84	\$113	\$79
Per Capita Expenditures:	\$37	\$106	\$67
Revenues over (under) Expenditures:	\$56,370	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	702.61%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$308,978	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$257	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$308,978	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Bloomington #1 Fire Protection District</b>		
<b>Unit Code:</b>	022/070/06	<b>County:</b>	Dupage
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$9,834,939		
<b>Equalized Assessed Valuation:</b>	\$1,214,168,232		
<b>Population:</b>	22,254		
<b>Employees:</b>			
	<b>Full Time:</b>	10	
	<b>Part Time:</b>	45	
	<b>Salaries Paid:</b>	\$4,933,582	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,628,947	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$73	\$169	\$94
Revenue Collected During FY 18:	\$9,211,135	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$8,911,824	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$414	\$253	\$218
Per Capita Expenditures:	\$400	\$250	\$216
Revenues over (under) Expenditures:	\$299,311	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	21.64%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$1,928,258	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$87	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,063,183	\$671,107	\$161,984
Total Unrestricted Net Assets:	-\$24,481,111	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$3,547,817	\$214,199
Per Capita Debt:	\$	\$124	\$19
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$8,439	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2	\$
Revenue Collected During FY 18:	\$	\$21,941	\$
Expenditures During FY 18:	\$	\$19,068	\$
Per Capita Revenue:	\$	\$5	\$
Per Capita Expenditures:	\$	\$4	\$
Operating Income (loss):	\$	\$2,873	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.19%	0.00%
Ending Retained Earnings for FY 17:	\$	\$8,958	\$
Per Capita Ending Retained Earnings:	\$	\$2	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Bloomington Twp Fire Protection District</b>		
<b>Unit Code:</b>	064/030/06	<b>County:</b>	McLean
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$568,900		
<b>Equalized Assessed Valuation:</b>	\$73,415,883		
<b>Population:</b>	3,422		
<b>Employees:</b>			
	<b>Full Time:</b>	4	
	<b>Part Time:</b>	32	
	<b>Salaries Paid:</b>	\$191,600	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$224,064	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$65	\$126	\$76
Revenue Collected During FY 18:	\$445,653	\$207,233	\$143,155
Expenditures During FY 18:	\$605,948	\$200,282	\$125,029
Per Capita Revenue:	\$130	\$113	\$79
Per Capita Expenditures:	\$177	\$106	\$67
Revenues over (under) Expenditures:	-\$160,295	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	10.52%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$63,769	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$19	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$63,769	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Blue Mound Fire Protection District</b>		
<b>Unit Code:</b>	055/020/06	<b>County:</b>	Macon
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$136,000		
<b>Equalized Assessed Valuation:</b>	\$48,702,599		
<b>Population:</b>	1,200		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$291,219	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$243	\$126	\$76
Revenue Collected During FY 18:	\$134,641	\$207,233	\$143,155
Expenditures During FY 18:	\$99,961	\$200,282	\$125,029
Per Capita Revenue:	\$112	\$113	\$79
Per Capita Expenditures:	\$83	\$106	\$67
Revenues over (under) Expenditures:	\$34,680	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	326.03%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$325,899	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$272	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$34,266	\$22,450	\$
Total Unrestricted Net Assets:	\$291,633	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Bluegrass Fire Protection District</b>		
<b>Unit Code:</b>	092/018/06	<b>County:</b>	Vermilion
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$162,000		
<b>Equalized Assessed Valuation:</b>	\$31,800,340		
<b>Population:</b>	1,389		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$336,330	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$242	\$126	\$76
Revenue Collected During FY 18:	\$206,937	\$207,233	\$143,155
Expenditures During FY 18:	\$175,099	\$200,282	\$125,029
Per Capita Revenue:	\$149	\$113	\$79
Per Capita Expenditures:	\$126	\$106	\$67
Revenues over (under) Expenditures:	\$31,838	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	210.26%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$368,168	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$265	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$94,905	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$92,061</b>	<b>\$126,531</b>	<b>\$</b>
Per Capita Debt:	<b>\$66</b>	<b>\$59</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$424</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 18:	<b>\$</b>	<b>\$916</b>	<b>\$</b>
Expenditures During FY 18:	<b>\$</b>	<b>\$829</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$88</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	<b>\$</b>	<b>\$512</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Bone Gap Fire Protection District</b>		
<b>Unit Code:</b>	024/020/06	<b>County:</b>	Edwards
<b>Fiscal Year End:</b>	3/31/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$7,595		
<b>Equalized Assessed Valuation:</b>	\$7,595		
<b>Population:</b>	300		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$11,273	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$38	\$126	\$76
Revenue Collected During FY 18:	\$	\$207,233	\$143,155
Expenditures During FY 18:	\$	\$200,282	\$125,029
Per Capita Revenue:	\$	\$113	\$79
Per Capita Expenditures:	\$	\$106	\$67
Revenues over (under) Expenditures:	\$	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	0.00%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$11,273	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$38	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Boone #4 Fire Protection District</b>		
<b>Unit Code:</b>	004/040/06	<b>County:</b>	Boone
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$9,606		
<b>Equalized Assessed Valuation:</b>	\$8,775,283		
<b>Population:</b>	300		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	3		
<b>Salaries Paid:</b>	\$450		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$16,465	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$55	\$126	\$76
Revenue Collected During FY 18:	\$11,099	\$207,233	\$143,155
Expenditures During FY 18:	\$9,606	\$200,282	\$125,029
Per Capita Revenue:	\$37	\$113	\$79
Per Capita Expenditures:	\$32	\$106	\$67
Revenues over (under) Expenditures:	\$1,493	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	199.52%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$19,166	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$64	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Boone County #1 Fire Protection District</b>		
<b>Unit Code:</b>	004/010/06	<b>County:</b>	Boone
<b>Fiscal Year End:</b>	5/1/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$192,348		
<b>Equalized Assessed Valuation:</b>	\$48,347,617		
<b>Population:</b>	5,041		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	25	
	<b>Salaries Paid:</b>	\$50,641	

Blended Component Units
Number Submitted = 1
BOONE CO. FIRE PROT. DISTRICT #1

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$701,412	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$139	\$126	\$76
Revenue Collected During FY 18:	\$241,098	\$207,233	\$143,155
Expenditures During FY 18:	\$192,348	\$200,282	\$125,029
Per Capita Revenue:	\$48	\$113	\$79
Per Capita Expenditures:	\$38	\$106	\$67
Revenues over (under) Expenditures:	\$48,750	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	390.00%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$750,162	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$149	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$750,162	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Boone County #2 Fire Protection District</b>		
<b>Unit Code:</b>	004/020/06	<b>County:</b>	Boone
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,905,201		
<b>Equalized Assessed Valuation:</b>	\$352,100,266		
<b>Population:</b>	16,497		
<b>Employees:</b>			
	<b>Full Time:</b>	4	
	<b>Part Time:</b>	42	
	<b>Salaries Paid:</b>	\$332,411	

Blended Component Units
Number Submitted = 1
Boone County FPD #2

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,910,634	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$237	\$169	\$94
Revenue Collected During FY 18:	\$971,443	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$861,079	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$59	\$253	\$218
Per Capita Expenditures:	\$52	\$250	\$216
Revenues over (under) Expenditures:	\$110,364	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	479.04%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$4,124,928	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$250	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$937,592	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$3,547,817	\$214,199
Per Capita Debt:	\$	\$124	\$19
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$8,439	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2	\$
Revenue Collected During FY 18:	\$	\$21,941	\$
Expenditures During FY 18:	\$	\$19,068	\$
Per Capita Revenue:	\$	\$5	\$
Per Capita Expenditures:	\$	\$4	\$
Operating Income (loss):	\$	\$2,873	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	2.19%	0.00%
Ending Retained Earnings for FY 17:	\$	\$8,958	\$
Per Capita Ending Retained Earnings:	\$	\$2	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Bourbonnais Fire Protection District</b>		
<b>Unit Code:</b>	046/020/06	<b>County:</b>	Kankakee
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$5,323,210		
<b>Equalized Assessed Valuation:</b>	\$428,048,638		
<b>Population:</b>	36,000		
<b>Employees:</b>			
<b>Full Time:</b>	52		
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$1,028,977		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,871,276	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$52	\$169	\$94
Revenue Collected During FY 18:	\$2,588,209	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$3,458,983	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$72	\$253	\$218
Per Capita Expenditures:	\$96	\$250	\$216
Revenues over (under) Expenditures:	-\$870,774	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	28.92%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$1,000,502	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$28	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$705,052	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$295,448	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$177,077</b>	<b>\$3,547,817</b>	<b>\$214,199</b>
Per Capita Debt:	<b>\$5</b>	<b>\$124</b>	<b>\$19</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	<b>\$8,439</b>	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	<b>\$2</b>	\$
Revenue Collected During FY 18:	\$	<b>\$21,941</b>	\$
Expenditures During FY 18:	\$	<b>\$19,068</b>	\$
Per Capita Revenue:	\$	<b>\$5</b>	\$
Per Capita Expenditures:	\$	<b>\$4</b>	\$
Operating Income (loss):	\$	<b>\$2,873</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>2.19%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	<b>\$8,958</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$2</b>	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Bowen Fire Protection District</b>		
<b>Unit Code:</b>	034/020/06	<b>County:</b>	Hancock
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$252,930		
<b>Equalized Assessed Valuation:</b>	\$24,116,105		
<b>Population:</b>	795		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	18		
<b>Salaries Paid:</b>	\$3,050		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$214,015	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$269	\$126	\$76
Revenue Collected During FY 18:	\$347,166	\$207,233	\$143,155
Expenditures During FY 18:	\$490,774	\$200,282	\$125,029
Per Capita Revenue:	\$437	\$113	\$79
Per Capita Expenditures:	\$617	\$106	\$67
Revenues over (under) Expenditures:	-\$143,608	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	14.39%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$70,643	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$89	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$70,643	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$275,000</b>	\$126,531	\$
Per Capita Debt:	<b>\$346</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Bowlesburg Fire Protection District														
<b>Unit Code:</b>	081/040/06	<b>County:</b>	Rock Island												
<b>Fiscal Year End:</b>	4/30/2018														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$16,359														
<b>Equalized Assessed Valuation:</b>	\$4,700,585														
<b>Population:</b>	400														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$5,895	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$15	\$126	\$76
Revenue Collected During FY 18:	\$15,594	\$207,233	\$143,155
Expenditures During FY 18:	\$17,702	\$200,282	\$125,029
Per Capita Revenue:	\$39	\$113	\$79
Per Capita Expenditures:	\$44	\$106	\$67
Revenues over (under) Expenditures:	-\$2,108	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	21.39%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$3,787	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$9	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Braceville Fire Protection District</b>		
<b>Unit Code:</b>	032/005/06	<b>County:</b>	Grundy
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$448,400		
<b>Equalized Assessed Valuation:</b>	\$16,219,647		
<b>Population:</b>	1,800		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	12		
<b>Salaries Paid:</b>	\$46,991		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$95,833	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$53	\$126	\$76
Revenue Collected During FY 18:	\$242,612	\$207,233	\$143,155
Expenditures During FY 18:	\$299,016	\$200,282	\$125,029
Per Capita Revenue:	\$135	\$113	\$79
Per Capita Expenditures:	\$166	\$106	\$67
Revenues over (under) Expenditures:	-\$56,404	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	13.19%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$39,429	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$22	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Bradford Fire Protection District</b>		
<b>Unit Code:</b>	087/010/06	<b>County:</b>	Stark
<b>Fiscal Year End:</b>	8/31/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$614,300		
<b>Equalized Assessed Valuation:</b>	\$61,181,778		
<b>Population:</b>	17,775		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$350,315	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$20	\$126	\$76
Revenue Collected During FY 18:	\$357,557	\$207,233	\$143,155
Expenditures During FY 18:	\$216,207	\$200,282	\$125,029
Per Capita Revenue:	\$20	\$113	\$79
Per Capita Expenditures:	\$12	\$106	\$67
Revenues over (under) Expenditures:	\$141,350	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	227.40%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$491,665	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$28	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$491,665	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$1,706,398</b>	\$126,531	\$
Per Capita Debt:	<b>\$96</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Braidwood Fire Protection District		
<b>Unit Code:</b>	099/160/06	<b>County:</b>	Will
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$4,041,607		
<b>Equalized Assessed Valuation:</b>	\$581,741,590		
<b>Population:</b>	7,042		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	2		
<b>Salaries Paid:</b>	\$166,378		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$327,562	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$47	\$169	\$94
Revenue Collected During FY 18:	\$2,435,632	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$2,787,355	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$346	\$253	\$218
Per Capita Expenditures:	\$396	\$250	\$216
Revenues over (under) Expenditures:	-\$351,723	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	-0.87%	71.96%	38.86%
Ending Fund Balance for FY 18:	-\$24,161	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	-\$3	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$101,013	\$671,107	\$161,984
Total Unrestricted Net Assets:	-\$125,174	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$2,955,000</b>	<b>\$3,547,817</b>	<b>\$214,199</b>
Per Capita Debt:	<b>\$420</b>	<b>\$124</b>	<b>\$19</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	<b>\$8,439</b>	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	<b>\$2</b>	\$
Revenue Collected During FY 18:	\$	<b>\$21,941</b>	\$
Expenditures During FY 18:	\$	<b>\$19,068</b>	\$
Per Capita Revenue:	\$	<b>\$5</b>	\$
Per Capita Expenditures:	\$	<b>\$4</b>	\$
Operating Income (loss):	\$	<b>\$2,873</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>2.19%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	<b>\$8,958</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$2</b>	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Breese Fire Protection District</b>		
<b>Unit Code:</b>	014/020/06	<b>County:</b>	Clinton
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$301,950		
<b>Equalized Assessed Valuation:</b>	\$90,630,632		
<b>Population:</b>	4,500		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	8		
<b>Salaries Paid:</b>	\$10,750		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$436,772	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$97	\$126	\$76
Revenue Collected During FY 18:	\$277,928	\$207,233	\$143,155
Expenditures During FY 18:	\$342,785	\$200,282	\$125,029
Per Capita Revenue:	\$62	\$113	\$79
Per Capita Expenditures:	\$76	\$106	\$67
Revenues over (under) Expenditures:	-\$64,857	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	108.50%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$371,915	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$83	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$371,915	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$273,160</b>	\$126,531	\$
Per Capita Debt:	<b>\$61</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Bridgeport Fire Protection District</b>		
<b>Unit Code:</b>	051/010/06	<b>County:</b>	Lawrence
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$94,091		
<b>Equalized Assessed Valuation:</b>	\$33,192,967		
<b>Population:</b>	3,080		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$157,699	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$51	\$126	\$76
Revenue Collected During FY 18:	\$140,984	\$207,233	\$143,155
Expenditures During FY 18:	\$113,851	\$200,282	\$125,029
Per Capita Revenue:	\$46	\$113	\$79
Per Capita Expenditures:	\$37	\$106	\$67
Revenues over (under) Expenditures:	\$27,133	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	162.35%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$184,832	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$60	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$184,832	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Brighton-Betsey Ann Fire Protection District		
<b>Unit Code:</b>	056/005/06	<b>County:</b>	Macoupin
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,743,600		
<b>Equalized Assessed Valuation:</b>	\$96,917,600		
<b>Population:</b>	8,000		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	40	
	<b>Salaries Paid:</b>	\$44,670	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,325,205	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$166	\$126	\$76
Revenue Collected During FY 18:	\$343,754	\$207,233	\$143,155
Expenditures During FY 18:	\$286,437	\$200,282	\$125,029
Per Capita Revenue:	\$43	\$113	\$79
Per Capita Expenditures:	\$36	\$106	\$67
Revenues over (under) Expenditures:	\$57,317	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	482.66%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$1,382,522	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$173	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$54,222	\$22,450	\$
Total Unrestricted Net Assets:	\$1,334,429	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Brimfield Fire Protection District</b>		
<b>Unit Code:</b>	072/020/06	<b>County:</b>	Peoria
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$800,911		
<b>Equalized Assessed Valuation:</b>	\$144,644,959		
<b>Population:</b>	8,000		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$428,317	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$54	\$126	\$76
Revenue Collected During FY 18:	\$633,262	\$207,233	\$143,155
Expenditures During FY 18:	\$800,911	\$200,282	\$125,029
Per Capita Revenue:	\$79	\$113	\$79
Per Capita Expenditures:	\$100	\$106	\$67
Revenues over (under) Expenditures:	-\$167,649	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	32.55%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$260,668	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$33	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$440,706	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$713,719</b>	<b>\$126,531</b>	<b>\$</b>
Per Capita Debt:	<b>\$89</b>	<b>\$59</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$424</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 18:	<b>\$</b>	<b>\$916</b>	<b>\$</b>
Expenditures During FY 18:	<b>\$</b>	<b>\$829</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$88</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	<b>\$</b>	<b>\$512</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Bristol-Kendall Fire Protection District</b>		
<b>Unit Code:</b>	047/010/06	<b>County:</b>	Kendall
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$8,489,036		
<b>Equalized Assessed Valuation:</b>	\$794,379,814		
<b>Population:</b>	167,170		
<b>Employees:</b>			
	<b>Full Time:</b>	60	
	<b>Part Time:</b>		
	<b>Salaries Paid:</b>	\$1,334,173	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,122,259	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$13	\$169	\$94
Revenue Collected During FY 18:	\$6,540,452	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$6,518,062	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$39	\$253	\$218
Per Capita Expenditures:	\$39	\$250	\$216
Revenues over (under) Expenditures:	\$22,390	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	34.05%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$2,219,649	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$13	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$161,984	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$2,176,839	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$3,547,817	\$214,199
Per Capita Debt:	\$	\$124	\$19
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$8,439	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2	\$
Revenue Collected During FY 18:	\$	\$21,941	\$
Expenditures During FY 18:	\$	\$19,068	\$
Per Capita Revenue:	\$	\$5	\$
Per Capita Expenditures:	\$	\$4	\$
Operating Income (loss):	\$	\$2,873	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.19%	0.00%
Ending Retained Earnings for FY 17:	\$	\$8,958	\$
Per Capita Ending Retained Earnings:	\$	\$2	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Broadlands-Longview Fire Protection District</b>		
<b>Unit Code:</b>	010/010/06	<b>County:</b>	Champaign
<b>Fiscal Year End:</b>	3/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$299,386		
<b>Equalized Assessed Valuation:</b>	\$33,806,525		
<b>Population:</b>	1,000		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$136,491	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$136	\$126	\$76
Revenue Collected During FY 18:	\$116,800	\$207,233	\$143,155
Expenditures During FY 18:	\$118,657	\$200,282	\$125,029
Per Capita Revenue:	\$117	\$113	\$79
Per Capita Expenditures:	\$119	\$106	\$67
Revenues over (under) Expenditures:	-\$1,857	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	113.46%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$134,634	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$135	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$61,946	\$22,450	\$
Total Unrestricted Net Assets:	\$92,009	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$985,000</b>	\$126,531	\$
Per Capita Debt:	<b>\$985</b>	\$59	\$
General Obligation Debt over EAV:	<b>2.74%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Brocton Fire Protection District</b>		
<b>Unit Code:</b>	023/010/06	<b>County:</b>	Edgar
<b>Fiscal Year End:</b>	2/28/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$93,706		
<b>Equalized Assessed Valuation:</b>	\$22,732,663		
<b>Population:</b>	700		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	23		
<b>Salaries Paid:</b>	\$3,259		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$68,148	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$97	\$126	\$76
Revenue Collected During FY 18:	\$84,204	\$207,233	\$143,155
Expenditures During FY 18:	\$87,543	\$200,282	\$125,029
Per Capita Revenue:	\$120	\$113	\$79
Per Capita Expenditures:	\$125	\$106	\$67
Revenues over (under) Expenditures:	-\$3,339	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	74.03%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$64,809	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$93	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$80,513	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$47,014</b>	\$126,531	\$
Per Capita Debt:	<b>\$67</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Brooklyn Fire Protection District</b>														
<b>Unit Code:</b>	088/005/06	<b>County:</b>	St. Clair												
<b>Fiscal Year End:</b>	3/31/2018														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$18,525														
<b>Equalized Assessed Valuation:</b>	\$3,232,929														
<b>Population:</b>	750														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$565	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$1	\$126	\$76
Revenue Collected During FY 18:	\$21,877	\$207,233	\$143,155
Expenditures During FY 18:	\$18,525	\$200,282	\$125,029
Per Capita Revenue:	\$29	\$113	\$79
Per Capita Expenditures:	\$25	\$106	\$67
Revenues over (under) Expenditures:	\$3,352	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	21.14%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$3,917	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$5	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Brown Co. Fire Protection District		
<b>Unit Code:</b>	005/005/06	<b>County:</b>	Brown
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$95,788		
<b>Equalized Assessed Valuation:</b>	\$27,235,789		
<b>Population:</b>	5,800		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	27	
	<b>Salaries Paid:</b>	\$5,878	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,352	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$	\$126	\$76
Revenue Collected During FY 18:	\$57,045	\$207,233	\$143,155
Expenditures During FY 18:	\$58,215	\$200,282	\$125,029
Per Capita Revenue:	\$10	\$113	\$79
Per Capita Expenditures:	\$10	\$106	\$67
Revenues over (under) Expenditures:	-\$1,170	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	2.03%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$1,182	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Browning Fire Protection District</b>														
<b>Unit Code:</b>	084/005/06	<b>County:</b>	Schuyler												
<b>Fiscal Year End:</b>	4/30/2018														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$11,500														
<b>Equalized Assessed Valuation:</b>	\$3,000,000														
<b>Population:</b>	250														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,032	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$8	\$126	\$76
Revenue Collected During FY 18:	\$11,600	\$207,233	\$143,155
Expenditures During FY 18:	\$11,441	\$200,282	\$125,029
Per Capita Revenue:	\$46	\$113	\$79
Per Capita Expenditures:	\$46	\$106	\$67
Revenues over (under) Expenditures:	\$159	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	19.15%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$2,191	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$9	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$2,032	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Browns Fire Protection District</b>														
<b>Unit Code:</b>	024/030/06	<b>County:</b>	Edwards												
<b>Fiscal Year End:</b>	12/31/2018														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$12,400														
<b>Equalized Assessed Valuation:</b>	\$4,151,501														
<b>Population:</b>	500														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$213	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$	\$126	\$76
Revenue Collected During FY 18:	\$12,591	\$207,233	\$143,155
Expenditures During FY 18:	\$12,394	\$200,282	\$125,029
Per Capita Revenue:	\$25	\$113	\$79
Per Capita Expenditures:	\$25	\$106	\$67
Revenues over (under) Expenditures:	\$197	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	3.31%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$410	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$1	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Brownstown Fire Protection District</b>		
<b>Unit Code:</b>	026/010/06	<b>County:</b>	Fayette
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$77,460		
<b>Equalized Assessed Valuation:</b>	\$17,650,107		
<b>Population:</b>	2,024		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$50,660	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$25	\$126	\$76
Revenue Collected During FY 18:	\$80,101	\$207,233	\$143,155
Expenditures During FY 18:	\$77,047	\$200,282	\$125,029
Per Capita Revenue:	\$40	\$113	\$79
Per Capita Expenditures:	\$38	\$106	\$67
Revenues over (under) Expenditures:	\$3,054	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	69.72%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$53,714	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$27	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$53,714	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$67,290</b>	<b>\$126,531</b>	<b>\$</b>
Per Capita Debt:	<b>\$33</b>	<b>\$59</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$424</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 18:	<b>\$</b>	<b>\$916</b>	<b>\$</b>
Expenditures During FY 18:	<b>\$</b>	<b>\$829</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$88</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	<b>\$</b>	<b>\$512</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Brush Hill Fire Protection District</b>		
<b>Unit Code:</b>	090/020/06	<b>County:</b>	Tazewell
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$205,530		
<b>Equalized Assessed Valuation:</b>	\$31,311,351		
<b>Population:</b>	1,629		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$24,339	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$15	\$126	\$76
Revenue Collected During FY 18:	\$182,042	\$207,233	\$143,155
Expenditures During FY 18:	\$191,125	\$200,282	\$125,029
Per Capita Revenue:	\$112	\$113	\$79
Per Capita Expenditures:	\$117	\$106	\$67
Revenues over (under) Expenditures:	-\$9,083	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	7.98%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$15,256	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$9	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$15,256	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Buckheart Fire Protection District</b>														
<b>Unit Code:</b>	029/040/06	<b>County:</b>	Fulton												
<b>Fiscal Year End:</b>	5/6/2018														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$114,500														
<b>Equalized Assessed Valuation:</b>	\$12,280,060														
<b>Population:</b>	1,590														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$58,826	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$37	\$126	\$76
Revenue Collected During FY 18:	\$53,647	\$207,233	\$143,155
Expenditures During FY 18:	\$96,945	\$200,282	\$125,029
Per Capita Revenue:	\$34	\$113	\$79
Per Capita Expenditures:	\$61	\$106	\$67
Revenues over (under) Expenditures:	-\$43,298	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	16.02%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$15,528	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$10	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$15,528	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Buda Fire Protection District</b>		
<b>Unit Code:</b>	006/020/06	<b>County:</b>	Bureau
<b>Fiscal Year End:</b>	5/3/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$192,530		
<b>Equalized Assessed Valuation:</b>	\$20,989,971		
<b>Population:</b>	710		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$102,338	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$144	\$126	\$76
Revenue Collected During FY 18:	\$178,429	\$207,233	\$143,155
Expenditures During FY 18:	\$55,620	\$200,282	\$125,029
Per Capita Revenue:	\$251	\$113	\$79
Per Capita Expenditures:	\$78	\$106	\$67
Revenues over (under) Expenditures:	\$122,809	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	254.40%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$141,499	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$199	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$141,499	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Buffalo Fire Protection District</b>		
<b>Unit Code:</b>	083/020/06	<b>County:</b>	Sangamon
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$81,400		
<b>Equalized Assessed Valuation:</b>	\$19,875,944		
<b>Population:</b>	7,500		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$112,807	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$15	\$126	\$76
Revenue Collected During FY 18:	\$60,638	\$207,233	\$143,155
Expenditures During FY 18:	\$49,262	\$200,282	\$125,029
Per Capita Revenue:	\$8	\$113	\$79
Per Capita Expenditures:	\$7	\$106	\$67
Revenues over (under) Expenditures:	\$11,376	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	252.09%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$124,183	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$17	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$124,713	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Buffalo Prairie Fire Protection District</b>		
<b>Unit Code:</b>	081/050/06	<b>County:</b>	Rock Island
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$230,462		
<b>Equalized Assessed Valuation:</b>	\$38,425,404		
<b>Population:</b>	2,000		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$82,034	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$41	\$126	\$76
Revenue Collected During FY 18:	\$148,428	\$207,233	\$143,155
Expenditures During FY 18:	\$83,278	\$200,282	\$125,029
Per Capita Revenue:	\$74	\$113	\$79
Per Capita Expenditures:	\$42	\$106	\$67
Revenues over (under) Expenditures:	\$65,150	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	176.74%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$147,184	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$74	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$147,184	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Bunker Hill Fire Protection District</b>		
<b>Unit Code:</b>	056/010/06	<b>County:</b>	Macoupin
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$529,701		
<b>Equalized Assessed Valuation:</b>	\$90,236,270		
<b>Population:</b>	3,309		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	14		
<b>Salaries Paid:</b>	\$23,016		

**Blended Component Units**

Number Submitted = 1  
Bunker Hill Fire Co. #1

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$148,741	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$45	\$126	\$76
Revenue Collected During FY 18:	\$295,488	\$207,233	\$143,155
Expenditures During FY 18:	\$542,547	\$200,282	\$125,029
Per Capita Revenue:	\$89	\$113	\$79
Per Capita Expenditures:	\$164	\$106	\$67
Revenues over (under) Expenditures:	-\$247,059	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	26.58%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$144,182	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$44	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$75,173	\$22,450	\$
Total Unrestricted Net Assets:	\$69,009	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$323,061</b>	\$126,531	\$
Per Capita Debt:	<b>\$98</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Bureau Fire Protection District</b>		
<b>Unit Code:</b>	006/025/06	<b>County:</b>	Bureau
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$82,300		
<b>Equalized Assessed Valuation:</b>	\$7,019,662		
<b>Population:</b>	364		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$55,682	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$153	\$126	\$76
Revenue Collected During FY 18:	\$66,191	\$207,233	\$143,155
Expenditures During FY 18:	\$81,842	\$200,282	\$125,029
Per Capita Revenue:	\$182	\$113	\$79
Per Capita Expenditures:	\$225	\$106	\$67
Revenues over (under) Expenditures:	-\$15,651	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	48.91%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$40,031	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$110	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$28,970	\$22,450	\$
Total Unrestricted Net Assets:	\$11,061	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$81,776</b>	\$126,531	\$
Per Capita Debt:	<b>\$225</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Burlington Community Fire Protection District		
<b>Unit Code:</b>	045/030/06	<b>County:</b>	Kane
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$653,832		
<b>Equalized Assessed Valuation:</b>	\$74,244,883		
<b>Population:</b>	2,800		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	30		
<b>Salaries Paid:</b>	\$420,958		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$62,081	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$22	\$126	\$76
Revenue Collected During FY 18:	\$707,118	\$207,233	\$143,155
Expenditures During FY 18:	\$641,805	\$200,282	\$125,029
Per Capita Revenue:	\$253	\$113	\$79
Per Capita Expenditures:	\$229	\$106	\$67
Revenues over (under) Expenditures:	\$65,313	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	19.85%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$127,394	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$45	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$127,394	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Bushnell Fire Protection District</b>		
<b>Unit Code:</b>	062/020/06	<b>County:</b>	McDonough
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$430,899		
<b>Equalized Assessed Valuation:</b>	\$57,682,965		
<b>Population:</b>	8,000		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	27		
<b>Salaries Paid:</b>	\$34,696		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$177,104	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$22	\$126	\$76
Revenue Collected During FY 18:	\$256,358	\$207,233	\$143,155
Expenditures During FY 18:	\$216,509	\$200,282	\$125,029
Per Capita Revenue:	\$32	\$113	\$79
Per Capita Expenditures:	\$27	\$106	\$67
Revenues over (under) Expenditures:	\$39,849	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	100.21%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$216,953	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$27	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$216,953	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$52,182</b>	\$126,531	\$
Per Capita Debt:	<b>\$7</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Byron Fire Protection District		
<b>Unit Code:</b>	071/010/06	<b>County:</b>	Ogle
<b>Fiscal Year End:</b>	8/31/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$5,101,500		
<b>Equalized Assessed Valuation:</b>	\$707,741,239		
<b>Population:</b>	3,753		
<b>Employees:</b>			
<b>Full Time:</b>	15		
<b>Part Time:</b>	29		
<b>Salaries Paid:</b>	\$1,592,169		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$11,014,233	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$2,935	\$169	\$94
Revenue Collected During FY 18:	\$3,378,976	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$2,836,421	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$900	\$253	\$218
Per Capita Expenditures:	\$756	\$250	\$216
Revenues over (under) Expenditures:	\$542,555	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	407.44%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$11,556,788	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$3,079	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,443,918	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$4,109,586	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$3,547,817	\$214,199
Per Capita Debt:	\$	\$124	\$19
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$8,439	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2	\$
Revenue Collected During FY 18:	\$	\$21,941	\$
Expenditures During FY 18:	\$	\$19,068	\$
Per Capita Revenue:	\$	\$5	\$
Per Capita Expenditures:	\$	\$4	\$
Operating Income (loss):	\$	\$2,873	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.19%	0.00%
Ending Retained Earnings for FY 17:	\$	\$8,958	\$
Per Capita Ending Retained Earnings:	\$	\$2	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

**Unit Name:**

**Unit Code:**  **County:**

**Fiscal Year End:**

**Accounting Method:**

**Appropriation or Budget:**

**Equalized Assessed Valuation:**

**Population:**

**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 18:	\$183,877	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$270	\$126	\$76
Revenue Collected During FY 18:	\$54,119	\$207,233	\$143,155
Expenditures During FY 18:	\$41,163	\$200,282	\$125,029
Per Capita Revenue:	\$80	\$113	\$79
Per Capita Expenditures:	\$61	\$106	\$67
Revenues over (under) Expenditures:	\$12,956	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	478.18%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$196,833	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$289	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Cahokia Fire Protection District</b>		
<b>Unit Code:</b>	088/010/06	<b>County:</b>	St. Clair
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$294,500		
<b>Equalized Assessed Valuation:</b>	\$41,248,436		
<b>Population:</b>	15,250		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>		
	<b>Salaries Paid:</b>	\$	

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,099,320	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$72	\$126	\$76
Revenue Collected During FY 18:	\$230,512	\$207,233	\$143,155
Expenditures During FY 18:	\$1,157,277	\$200,282	\$125,029
Per Capita Revenue:	\$15	\$113	\$79
Per Capita Expenditures:	\$76	\$106	\$67
Revenues over (under) Expenditures:	-\$926,765	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	14.91%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$172,555	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$11	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$172,555	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$1,331,768</b>	\$126,531	\$
Per Capita Debt:	<b>\$87</b>	\$59	\$
General Obligation Debt over EAV:	<b>2.52%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Camargo Countryside Fire Protection District		
<b>Unit Code:</b>	021/020/06	<b>County:</b>	Douglas
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$466,560		
<b>Equalized Assessed Valuation:</b>	\$38,668,943		
<b>Population:</b>	455		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	22	
	<b>Salaries Paid:</b>	\$10,564	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$231,422	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$509	\$126	\$76
Revenue Collected During FY 18:	\$103,072	\$207,233	\$143,155
Expenditures During FY 18:	\$68,442	\$200,282	\$125,029
Per Capita Revenue:	\$227	\$113	\$79
Per Capita Expenditures:	\$150	\$106	\$67
Revenues over (under) Expenditures:	\$34,630	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	388.73%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$266,052	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$585	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$266,052	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Cambridge Fire Protection District</b>		
<b>Unit Code:</b>	037/035/06	<b>County:</b>	Henry
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$601,950		
<b>Equalized Assessed Valuation:</b>	\$45,295,672		
<b>Population:</b>	3,388		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	42		
<b>Salaries Paid:</b>	\$128,174		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$230,624	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$68	\$126	\$76
Revenue Collected During FY 18:	\$560,530	\$207,233	\$143,155
Expenditures During FY 18:	\$566,627	\$200,282	\$125,029
Per Capita Revenue:	\$165	\$113	\$79
Per Capita Expenditures:	\$167	\$106	\$67
Revenues over (under) Expenditures:	-\$6,097	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	40.21%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$227,821	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$67	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$222,622	\$22,450	\$
Total Unrestricted Net Assets:	\$5,199	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$1,180,000</b>	\$126,531	\$
Per Capita Debt:	<b>\$348</b>	\$59	\$
General Obligation Debt over EAV:	<b>2.61%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Camp Point Fire Protection District</b>														
<b>Unit Code:</b>	001/010/06	<b>County:</b>	Adams												
<b>Fiscal Year End:</b>	4/30/2018														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$133,265														
<b>Equalized Assessed Valuation:</b>	\$33,537,570														
<b>Population:</b>	1,632														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$89,118	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$55	\$126	\$76
Revenue Collected During FY 18:	\$121,463	\$207,233	\$143,155
Expenditures During FY 18:	\$93,985	\$200,282	\$125,029
Per Capita Revenue:	\$74	\$113	\$79
Per Capita Expenditures:	\$58	\$106	\$67
Revenues over (under) Expenditures:	\$27,478	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	124.06%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$116,596	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$71	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$70,972	\$13,375	\$
Total Unreserved Funds:	\$45,624	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$270,000</b>	\$126,531	\$
Per Capita Debt:	<b>\$165</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Campbells Island Fire Protection District</b>														
<b>Unit Code:</b>	081/060/06	<b>County:</b>	Rock Island												
<b>Fiscal Year End:</b>	12/31/2018														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$11,861														
<b>Equalized Assessed Valuation:</b>	\$4,347,955														
<b>Population:</b>	410														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$31,292	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$76	\$126	\$76
Revenue Collected During FY 18:	\$10,400	\$207,233	\$143,155
Expenditures During FY 18:	\$9,873	\$200,282	\$125,029
Per Capita Revenue:	\$25	\$113	\$79
Per Capita Expenditures:	\$24	\$106	\$67
Revenues over (under) Expenditures:	\$527	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	322.28%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$31,819	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$78	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Carbon Cliff - Barstow Fire Protection District</b>		
<b>Unit Code:</b>	081/020/06	<b>County:</b>	Rock Island
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$189,840		
<b>Equalized Assessed Valuation:</b>	\$31,524,160		
<b>Population:</b>	3,200		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>		
	<b>Salaries Paid:</b>	\$	

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$49,092	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$15	\$126	\$76
Revenue Collected During FY 18:	\$175,917	\$207,233	\$143,155
Expenditures During FY 18:	\$121,684	\$200,282	\$125,029
Per Capita Revenue:	\$55	\$113	\$79
Per Capita Expenditures:	\$38	\$106	\$67
Revenues over (under) Expenditures:	\$54,233	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	84.91%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$103,325	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$32	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$37,472	\$13,375	\$
Total Unreserved Funds:	\$65,853	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$2,512</b>	\$126,531	\$
Per Capita Debt:	<b>\$1</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Carlinville Fire Protection District		
<b>Unit Code:</b>	056/055/06	<b>County:</b>	Macoupin
<b>Fiscal Year End:</b>	8/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$593,408		
<b>Equalized Assessed Valuation:</b>	\$138,636,550		
<b>Population:</b>	5,550		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	27	
	<b>Salaries Paid:</b>	\$86,650	

Blended Component Units
Number Submitted = 1
Carlinville Fire Association

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$261,486	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$47	\$126	\$76
Revenue Collected During FY 18:	\$709,929	\$207,233	\$143,155
Expenditures During FY 18:	\$593,408	\$200,282	\$125,029
Per Capita Revenue:	\$128	\$113	\$79
Per Capita Expenditures:	\$107	\$106	\$67
Revenues over (under) Expenditures:	\$116,521	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	67.19%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$398,738	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$72	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$398,738	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$597,496</b>	\$126,531	\$
Per Capita Debt:	<b>\$108</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Carlock Fire Protection District		
<b>Unit Code:</b>	064/040/06	<b>County:</b>	McLean
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$401,966		
<b>Equalized Assessed Valuation:</b>	\$60,687,294		
<b>Population:</b>	1,200		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	2		
<b>Salaries Paid:</b>	\$2,400		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$845,900	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$705	\$126	\$76
Revenue Collected During FY 18:	\$343,582	\$207,233	\$143,155
Expenditures During FY 18:	\$128,303	\$200,282	\$125,029
Per Capita Revenue:	\$286	\$113	\$79
Per Capita Expenditures:	\$107	\$106	\$67
Revenues over (under) Expenditures:	\$215,279	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	824.16%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$1,057,424	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$881	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$1,057,425	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Carlyle Fire Protection District		
<b>Unit Code:</b>	014/030/06	<b>County:</b>	Clinton
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$278,777		
<b>Equalized Assessed Valuation:</b>	\$56,292,543		
<b>Population:</b>	3,208		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	30		
<b>Salaries Paid:</b>	\$40,103		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$556,205	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$173	\$126	\$76
Revenue Collected During FY 18:	\$338,667	\$207,233	\$143,155
Expenditures During FY 18:	\$270,912	\$200,282	\$125,029
Per Capita Revenue:	\$106	\$113	\$79
Per Capita Expenditures:	\$84	\$106	\$67
Revenues over (under) Expenditures:	\$67,755	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	230.32%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$623,960	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$195	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$25,675	\$22,450	\$
Total Unrestricted Net Assets:	\$598,285	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$715,000</b>	\$126,531	\$
Per Capita Debt:	<b>\$223</b>	\$59	\$
General Obligation Debt over EAV:	<b>1.27%</b>	0.07%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Carol Stream Fire Protection District</b>		
<b>Unit Code:</b>	022/090/06	<b>County:</b>	Dupage
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$13,786,514		
<b>Equalized Assessed Valuation:</b>	\$1,335,951,673		
<b>Population:</b>	39,711		
<b>Employees:</b>			
	<b>Full Time:</b>	54	
	<b>Part Time:</b>	1	
	<b>Salaries Paid:</b>	\$6,223,997	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	<b>\$2,652,434</b>	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	<b>\$67</b>	\$169	\$94
Revenue Collected During FY 18:	<b>\$12,213,459</b>	\$4,873,273	\$3,378,976
Expenditures During FY 18:	<b>\$11,055,680</b>	\$4,750,592	\$3,026,715
Per Capita Revenue:	<b>\$308</b>	\$253	\$218
Per Capita Expenditures:	<b>\$278</b>	\$250	\$216
Revenues over (under) Expenditures:	<b>\$1,157,779</b>	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	<b>25.61%</b>	71.96%	38.86%
Ending Fund Balance for FY 18:	<b>\$2,831,598</b>	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	<b>\$71</b>	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$4,737	\$
Total Unreserved Funds:	<b>\$</b>	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,981,277</b>	\$671,107	\$161,984
Total Unrestricted Net Assets:	<b>-\$19,240,342</b>	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$3,547,817	\$214,199
Per Capita Debt:	\$	\$124	\$19
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$8,439	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2	\$
Revenue Collected During FY 18:	\$	\$21,941	\$
Expenditures During FY 18:	\$	\$19,068	\$
Per Capita Revenue:	\$	\$5	\$
Per Capita Expenditures:	\$	\$4	\$
Operating Income (loss):	\$	\$2,873	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.19%	0.00%
Ending Retained Earnings for FY 17:	\$	\$8,958	\$
Per Capita Ending Retained Earnings:	\$	\$2	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Carpentersville Countryside F.P.D. Fire Protection District</b>		
<b>Unit Code:</b>	045/185/06	<b>County:</b>	Kane
<b>Fiscal Year End:</b>	12/31/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,088,700		
<b>Equalized Assessed Valuation:</b>	\$150,536,675		
<b>Population:</b>	38,280		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>		
	<b>Salaries Paid:</b>	\$	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$37,918	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$1	\$169	\$94
Revenue Collected During FY 18:	\$1,040,908	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$1,042,367	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$27	\$253	\$218
Per Capita Expenditures:	\$27	\$250	\$216
Revenues over (under) Expenditures:	-\$1,459	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	3.50%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$36,459	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$1	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$418	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$36,041	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$3,547,817	\$214,199
Per Capita Debt:	\$	\$124	\$19
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$8,439	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2	\$
Revenue Collected During FY 18:	\$	\$21,941	\$
Expenditures During FY 18:	\$	\$19,068	\$
Per Capita Revenue:	\$	\$5	\$
Per Capita Expenditures:	\$	\$4	\$
Operating Income (loss):	\$	\$2,873	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	2.19%	0.00%
Ending Retained Earnings for FY 17:	\$	\$8,958	\$
Per Capita Ending Retained Earnings:	\$	\$2	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Carroll Fire Protection District		
<b>Unit Code:</b>	010/020/06	<b>County:</b>	Champaign
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$335,790		
<b>Equalized Assessed Valuation:</b>	\$42,753,220		
<b>Population:</b>	5,000		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	5		
<b>Salaries Paid:</b>	\$7,500		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$567,483	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$113	\$126	\$76
Revenue Collected During FY 18:	\$145,302	\$207,233	\$143,155
Expenditures During FY 18:	\$137,692	\$200,282	\$125,029
Per Capita Revenue:	\$29	\$113	\$79
Per Capita Expenditures:	\$28	\$106	\$67
Revenues over (under) Expenditures:	\$7,610	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	417.67%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$575,093	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$115	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$344,949	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$3,567</b>	\$126,531	\$
Per Capita Debt:	<b>\$1</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Carroll Twp Fire Protection District														
<b>Unit Code:</b>	092/020/06	<b>County:</b>	Vermilion												
<b>Fiscal Year End:</b>	4/30/2018														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$75,061														
<b>Equalized Assessed Valuation:</b>	\$14,991,575														
<b>Population:</b>	560														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$122,226	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$218	\$126	\$76
Revenue Collected During FY 18:	\$80,074	\$207,233	\$143,155
Expenditures During FY 18:	\$86,766	\$200,282	\$125,029
Per Capita Revenue:	\$143	\$113	\$79
Per Capita Expenditures:	\$155	\$106	\$67
Revenues over (under) Expenditures:	-\$6,692	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	133.16%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$115,534	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$206	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Carrollton Fire Protection District		
<b>Unit Code:</b>	031/010/06	<b>County:</b>	Greene
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$587,956		
<b>Equalized Assessed Valuation:</b>	\$74,673,112		
<b>Population:</b>	2,484		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	61		
<b>Salaries Paid:</b>	\$57,570		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	<b>\$366,494</b>	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	<b>\$148</b>	\$126	\$76
Revenue Collected During FY 18:	<b>\$271,297</b>	\$207,233	\$143,155
Expenditures During FY 18:	<b>\$290,117</b>	\$200,282	\$125,029
Per Capita Revenue:	<b>\$109</b>	\$113	\$79
Per Capita Expenditures:	<b>\$117</b>	\$106	\$67
Revenues over (under) Expenditures:	<b>-\$18,820</b>	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	<b>119.84%</b>	201.51%	121.11%
Ending Fund Balance for FY 18:	<b>\$347,674</b>	\$254,489	\$154,310
Per Capita Ending Fund Balance:	<b>\$140</b>	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$13,375	\$
Total Unreserved Funds:	<b>\$</b>	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$22,450	\$
Total Unrestricted Net Assets:	<b>\$347,674</b>	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$236,046</b>	<b>\$126,531</b>	<b>\$</b>
Per Capita Debt:	<b>\$95</b>	<b>\$59</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$424</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 18:	<b>\$</b>	<b>\$916</b>	<b>\$</b>
Expenditures During FY 18:	<b>\$</b>	<b>\$829</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$88</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	<b>\$</b>	<b>\$512</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Cary Fire Protection District		
<b>Unit Code:</b>	063/030/06	<b>County:</b>	Mchenry
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$7,220,674		
<b>Equalized Assessed Valuation:</b>	\$734,283,096		
<b>Population:</b>	35,000		
<b>Employees:</b>			
<b>Full Time:</b>	7		
<b>Part Time:</b>	58		
<b>Salaries Paid:</b>	\$2,281,628		

Blended Component Units
Empty box for Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$7,143,672	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$204	\$169	\$94
Revenue Collected During FY 18:	\$4,403,945	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$3,889,774	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$126	\$253	\$218
Per Capita Expenditures:	\$111	\$250	\$216
Revenues over (under) Expenditures:	\$514,171	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	196.87%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$7,657,843	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$219	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$107,585	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$7,344,694	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$3,547,817	\$214,199
Per Capita Debt:	\$	\$124	\$19
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$8,439	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2	\$
Revenue Collected During FY 18:	\$	\$21,941	\$
Expenditures During FY 18:	\$	\$19,068	\$
Per Capita Revenue:	\$	\$5	\$
Per Capita Expenditures:	\$	\$4	\$
Operating Income (loss):	\$	\$2,873	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.19%	0.00%
Ending Retained Earnings for FY 17:	\$	\$8,958	\$
Per Capita Ending Retained Earnings:	\$	\$2	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Casey Fire Protection District</b>														
<b>Unit Code:</b>	012/045/06	<b>County:</b>	Clark												
<b>Fiscal Year End:</b>	6/30/2018														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$656,050														
<b>Equalized Assessed Valuation:</b>	\$49,351,901														
<b>Population:</b>	2,752														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$390,761	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$142	\$126	\$76
Revenue Collected During FY 18:	\$157,900	\$207,233	\$143,155
Expenditures During FY 18:	\$87,440	\$200,282	\$125,029
Per Capita Revenue:	\$57	\$113	\$79
Per Capita Expenditures:	\$32	\$106	\$67
Revenues over (under) Expenditures:	\$70,460	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	527.47%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$461,221	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$168	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$461,221	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$293,313</b>	\$126,531	\$
Per Capita Debt:	<b>\$107</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Catlin Fire Protection District		
<b>Unit Code:</b>	092/030/06	<b>County:</b>	Vermilion
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$172,703		
<b>Equalized Assessed Valuation:</b>	\$51,641,930		
<b>Population:</b>	2,040		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	5	
	<b>Salaries Paid:</b>	\$3,700	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	<b>\$1,150,555</b>	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	<b>\$564</b>	\$126	\$76
Revenue Collected During FY 18:	<b>\$347,281</b>	\$207,233	\$143,155
Expenditures During FY 18:	<b>\$138,732</b>	\$200,282	\$125,029
Per Capita Revenue:	<b>\$170</b>	\$113	\$79
Per Capita Expenditures:	<b>\$68</b>	\$106	\$67
Revenues over (under) Expenditures:	<b>\$208,549</b>	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	<b>455.82%</b>	201.51%	121.11%
Ending Fund Balance for FY 18:	<b>\$632,371</b>	\$254,489	\$154,310
Per Capita Ending Fund Balance:	<b>\$310</b>	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	<b>\$632,371</b>	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$427,575</b>	\$126,531	\$
Per Capita Debt:	<b>\$210</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Cave Eastern Fire Protection District</b>		
<b>Unit Code:</b>	028/020/06	<b>County:</b>	Franklin
<b>Fiscal Year End:</b>	11/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$246,950		
<b>Equalized Assessed Valuation:</b>	\$63,402,329		
<b>Population:</b>	2,090		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$133,639	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$64	\$126	\$76
Revenue Collected During FY 18:	\$90,689	\$207,233	\$143,155
Expenditures During FY 18:	\$94,226	\$200,282	\$125,029
Per Capita Revenue:	\$43	\$113	\$79
Per Capita Expenditures:	\$45	\$106	\$67
Revenues over (under) Expenditures:	-\$3,537	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	138.07%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$130,102	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$62	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$130,102	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$76,515</b>	\$126,531	\$
Per Capita Debt:	<b>\$37</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Cedarville Fire Protection District</b>
<b>Unit Code:</b>	089/010/06
<b>County:</b>	Stephenson
<b>Fiscal Year End:</b>	5/31/2018
<b>Accounting Method:</b>	Cash With Assets
<b>Appropriation or Budget:</b>	\$308,200
<b>Equalized Assessed Valuation:</b>	\$47,312,354
<b>Population:</b>	9,000
<b>Employees:</b>	
<b>Full Time:</b>	
<b>Part Time:</b>	
<b>Salaries Paid:</b>	\$

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$308,777	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$34	\$126	\$76
Revenue Collected During FY 18:	\$297,370	\$207,233	\$143,155
Expenditures During FY 18:	\$295,538	\$200,282	\$125,029
Per Capita Revenue:	\$33	\$113	\$79
Per Capita Expenditures:	\$33	\$106	\$67
Revenues over (under) Expenditures:	\$1,832	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	105.10%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$310,609	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$35	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$400,210	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Central Fire Protection District</b>		
<b>Unit Code:</b>	090/040/06	<b>County:</b>	Tazewell
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$159,867		
<b>Equalized Assessed Valuation:</b>	\$58,452,879		
<b>Population:</b>	2,890		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	4		
<b>Salaries Paid:</b>	\$400		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$28,045	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$10	\$126	\$76
Revenue Collected During FY 18:	\$157,671	\$207,233	\$143,155
Expenditures During FY 18:	\$157,058	\$200,282	\$125,029
Per Capita Revenue:	\$55	\$113	\$79
Per Capita Expenditures:	\$54	\$106	\$67
Revenues over (under) Expenditures:	\$613	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	18.25%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$28,658	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$10	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$28,660	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Central Adams Fire Protection District</b>														
<b>Unit Code:</b>	001/020/06	<b>County:</b>	Adams												
<b>Fiscal Year End:</b>	6/30/2018														
<b>Accounting Method:</b>	Cash With Assets														
<b>Appropriation or Budget:</b>	\$997,022														
<b>Equalized Assessed Valuation:</b>	\$37,711,752														
<b>Population:</b>	2,000														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$66,964	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$33	\$126	\$76
Revenue Collected During FY 18:	\$603,091	\$207,233	\$143,155
Expenditures During FY 18:	\$890,791	\$200,282	\$125,029
Per Capita Revenue:	\$302	\$113	\$79
Per Capita Expenditures:	\$445	\$106	\$67
Revenues over (under) Expenditures:	-\$287,700	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	4.41%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$39,264	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$20	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$39,264	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$260,000</b>	\$126,531	\$
Per Capita Debt:	<b>\$130</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Central Groveland Fire Protection District</b>														
<b>Unit Code:</b>	090/030/06	<b>County:</b>	Tazewell												
<b>Fiscal Year End:</b>	5/31/2018														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$92,000														
<b>Equalized Assessed Valuation:</b>	\$28,427,771														
<b>Population:</b>	1,000														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$62,145	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$62	\$126	\$76
Revenue Collected During FY 18:	\$85,741	\$207,233	\$143,155
Expenditures During FY 18:	\$80,018	\$200,282	\$125,029
Per Capita Revenue:	\$86	\$113	\$79
Per Capita Expenditures:	\$80	\$106	\$67
Revenues over (under) Expenditures:	\$5,723	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	84.82%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$67,868	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$68	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Central Stickney Fire Protection District</b>		
<b>Unit Code:</b>	016/020/06	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	3/31/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$3,174,338		
<b>Equalized Assessed Valuation:</b>	\$80,793,645		
<b>Population:</b>	55,786		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	40		
<b>Salaries Paid:</b>	\$465,274		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$536,060	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$10	\$126	\$76
Revenue Collected During FY 18:	\$766,081	\$207,233	\$143,155
Expenditures During FY 18:	\$2,007,516	\$200,282	\$125,029
Per Capita Revenue:	\$14	\$113	\$79
Per Capita Expenditures:	\$36	\$106	\$67
Revenues over (under) Expenditures:	-\$1,241,435	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	26.13%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$524,625	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$9	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$298,469	\$22,450	\$
Total Unrestricted Net Assets:	\$217,064	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$1,200,000</b>	\$126,531	\$
Per Capita Debt:	<b>\$22</b>	\$59	\$
General Obligation Debt over EAV:	<b>1.49%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Central Warren County Fire Protection District</b>											
<b>Unit Code:</b>	094/015/06	<b>County:</b>	Warren									
<b>Fiscal Year End:</b>	6/30/2018											
<b>Accounting Method:</b>	Cash											
<b>Appropriation or Budget:</b>	\$306,648											
<b>Equalized Assessed Valuation:</b>	\$78,163,218											
<b>Population:</b>	5,450											
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="2" style="border: 1px solid black; padding: 2px;"> </td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="2" style="border: 1px solid black; padding: 2px; text-align: right;">35</td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="2" style="border: 1px solid black; padding: 2px; text-align: right;">\$29,418</td> </tr> </table>			<b>Full Time:</b>			<b>Part Time:</b>	35		<b>Salaries Paid:</b>	\$29,418	
<b>Full Time:</b>												
<b>Part Time:</b>	35											
<b>Salaries Paid:</b>	\$29,418											

**Blended Component Units**

Number Submitted = 1

Warren County

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$151,850	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$28	\$126	\$76
Revenue Collected During FY 18:	\$163,731	\$207,233	\$143,155
Expenditures During FY 18:	\$151,310	\$200,282	\$125,029
Per Capita Revenue:	\$30	\$113	\$79
Per Capita Expenditures:	\$28	\$106	\$67
Revenues over (under) Expenditures:	\$12,421	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	108.57%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$164,271	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$30	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$164,270	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Centralia Fire Protection District		
<b>Unit Code:</b>	058/010/06	<b>County:</b>	Marion
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$850,575		
<b>Equalized Assessed Valuation:</b>	\$42,595,896		
<b>Population:</b>	8,000		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	26		
<b>Salaries Paid:</b>	\$72,270		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$540,159	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$68	\$126	\$76
Revenue Collected During FY 18:	\$371,618	\$207,233	\$143,155
Expenditures During FY 18:	\$486,242	\$200,282	\$125,029
Per Capita Revenue:	\$46	\$113	\$79
Per Capita Expenditures:	\$61	\$106	\$67
Revenues over (under) Expenditures:	-\$114,624	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	87.52%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$425,535	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$53	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$425,535	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Cerro Gordo Fire Protection District</b>		
<b>Unit Code:</b>	074/020/06	<b>County:</b>	Piatt
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$94,000		
<b>Equalized Assessed Valuation:</b>	\$67,913,535		
<b>Population:</b>	1,363		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	6	
	<b>Salaries Paid:</b>	\$7,536	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$139,702	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$102	\$126	\$76
Revenue Collected During FY 18:	\$105,721	\$207,233	\$143,155
Expenditures During FY 18:	\$142,819	\$200,282	\$125,029
Per Capita Revenue:	\$78	\$113	\$79
Per Capita Expenditures:	\$105	\$106	\$67
Revenues over (under) Expenditures:	-\$37,098	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	71.85%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$102,610	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$75	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$102,610	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Chadwick Fire Protection District</b>		
<b>Unit Code:</b>	008/010/06	<b>County:</b>	Carroll
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$975,550		
<b>Equalized Assessed Valuation:</b>	\$26,431,819		
<b>Population:</b>	650		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	1		
<b>Salaries Paid:</b>	\$840		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$419,794	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$646	\$126	\$76
Revenue Collected During FY 18:	\$161,210	\$207,233	\$143,155
Expenditures During FY 18:	\$126,985	\$200,282	\$125,029
Per Capita Revenue:	\$248	\$113	\$79
Per Capita Expenditures:	\$195	\$106	\$67
Revenues over (under) Expenditures:	\$34,225	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	357.54%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$454,019	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$698	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$454,019	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$150,000</b>	\$126,531	\$
Per Capita Debt:	<b>\$231</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Channahon Fire Protection District</b>		
<b>Unit Code:</b>	099/010/06	<b>County:</b>	Will
<b>Fiscal Year End:</b>	12/31/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$9,994,625		
<b>Equalized Assessed Valuation:</b>	\$323,649,969		
<b>Population:</b>	11,079		
<b>Employees:</b>			
<b>Full Time:</b>		18	
<b>Part Time:</b>		4	
<b>Salaries Paid:</b>		\$1,622,816	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$816,184	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$74	\$169	\$94
Revenue Collected During FY 18:	\$3,428,053	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$3,325,500	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$309	\$253	\$218
Per Capita Expenditures:	\$300	\$250	\$216
Revenues over (under) Expenditures:	\$102,553	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	21.61%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$718,737	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$65	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,401,384	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$707,475	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$1,375,000</b>	<b>\$3,547,817</b>	<b>\$214,199</b>
Per Capita Debt:	<b>\$124</b>	<b>\$124</b>	<b>\$19</b>
General Obligation Debt over EAV:	<b>0.42%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	<b>\$8,439</b>	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	<b>\$2</b>	\$
Revenue Collected During FY 18:	\$	<b>\$21,941</b>	\$
Expenditures During FY 18:	\$	<b>\$19,068</b>	\$
Per Capita Revenue:	\$	<b>\$5</b>	\$
Per Capita Expenditures:	\$	<b>\$4</b>	\$
Operating Income (loss):	\$	<b>\$2,873</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>2.19%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	<b>\$8,958</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$2</b>	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Chatham Fire Protection District</b>		
<b>Unit Code:</b>	083/040/06	<b>County:</b>	Sangamon
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$4,091,983		
<b>Equalized Assessed Valuation:</b>	\$374,977,225		
<b>Population:</b>	11,500		
<b>Employees:</b>			
<b>Full Time:</b>		18	
<b>Part Time:</b>		12	
<b>Salaries Paid:</b>		\$1,147,718	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,451,500	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$126	\$169	\$94
Revenue Collected During FY 18:	\$2,848,210	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$2,568,213	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$248	\$253	\$218
Per Capita Expenditures:	\$223	\$250	\$216
Revenues over (under) Expenditures:	\$279,997	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	67.42%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$1,731,497	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$151	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$1,731,497	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$3,547,817	\$214,199
Per Capita Debt:	\$	\$124	\$19
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$8,439	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2	\$
Revenue Collected During FY 18:	\$	\$21,941	\$
Expenditures During FY 18:	\$	\$19,068	\$
Per Capita Revenue:	\$	\$5	\$
Per Capita Expenditures:	\$	\$4	\$
Operating Income (loss):	\$	\$2,873	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	2.19%	0.00%
Ending Retained Earnings for FY 17:	\$	\$8,958	\$
Per Capita Ending Retained Earnings:	\$	\$2	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Chatsworth Fire Protection District</b>		
<b>Unit Code:</b>	053/010/06	<b>County:</b>	Livingston
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$83,925		
<b>Equalized Assessed Valuation:</b>	\$23,543,415		
<b>Population:</b>	1,191		
<b>Employees:</b>			
<b>Full Time:</b>	4		
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$4,600		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$66,440	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$56	\$126	\$76
Revenue Collected During FY 18:	\$101,870	\$207,233	\$143,155
Expenditures During FY 18:	\$89,696	\$200,282	\$125,029
Per Capita Revenue:	\$86	\$113	\$79
Per Capita Expenditures:	\$75	\$106	\$67
Revenues over (under) Expenditures:	\$12,174	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	179.77%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$161,248	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$135	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$15,353	\$13,375	\$
Total Unreserved Funds:	\$145,895	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$95,729</b>	<b>\$126,531</b>	<b>\$</b>
Per Capita Debt:	<b>\$80</b>	<b>\$59</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$424</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 18:	<b>\$</b>	<b>\$916</b>	<b>\$</b>
Expenditures During FY 18:	<b>\$</b>	<b>\$829</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$88</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	<b>\$</b>	<b>\$512</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Chebanse Fire Protection District		
<b>Unit Code:</b>	038/050/06	<b>County:</b>	Iroquois
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$245,736		
<b>Equalized Assessed Valuation:</b>	\$43,193,790		
<b>Population:</b>	2,225		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	29		
<b>Salaries Paid:</b>	\$27,345		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$82,012	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$37	\$126	\$76
Revenue Collected During FY 18:	\$225,697	\$207,233	\$143,155
Expenditures During FY 18:	\$137,502	\$200,282	\$125,029
Per Capita Revenue:	\$101	\$113	\$79
Per Capita Expenditures:	\$62	\$106	\$67
Revenues over (under) Expenditures:	\$88,195	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	123.79%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$170,207	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$76	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$170,207	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Chenoa Fire Protection District</b>		
<b>Unit Code:</b>	064/050/06	<b>County:</b>	McLean
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$197,900		
<b>Equalized Assessed Valuation:</b>	\$47,297,852		
<b>Population:</b>	2,532		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	25		
<b>Salaries Paid:</b>	\$19,260		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$175,002	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$69	\$126	\$76
Revenue Collected During FY 18:	\$204,708	\$207,233	\$143,155
Expenditures During FY 18:	\$100,613	\$200,282	\$125,029
Per Capita Revenue:	\$81	\$113	\$79
Per Capita Expenditures:	\$40	\$106	\$67
Revenues over (under) Expenditures:	\$104,095	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	277.40%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$279,097	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$110	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$279,097	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Cherry Fire Protection District		
<b>Unit Code:</b>	006/030/06	<b>County:</b>	Bureau
<b>Fiscal Year End:</b>	5/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$49,720		
<b>Equalized Assessed Valuation:</b>	\$5,427,372		
<b>Population:</b>	500		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$6,598	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$13	\$126	\$76
Revenue Collected During FY 18:	\$35,075	\$207,233	\$143,155
Expenditures During FY 18:	\$25,837	\$200,282	\$125,029
Per Capita Revenue:	\$70	\$113	\$79
Per Capita Expenditures:	\$52	\$106	\$67
Revenues over (under) Expenditures:	\$9,238	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	61.29%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$15,836	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$32	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$74,000</b>	\$126,531	\$
Per Capita Debt:	<b>\$148</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Cherry Hills Fire Protection District		
<b>Unit Code:</b>	010/165/06	<b>County:</b>	Champaign
<b>Fiscal Year End:</b>	5/2/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$31,705		
<b>Equalized Assessed Valuation:</b>	\$8,861,150		
<b>Population:</b>	320		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$28,292	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$88	\$126	\$76
Revenue Collected During FY 18:	\$31,013	\$207,233	\$143,155
Expenditures During FY 18:	\$30,810	\$200,282	\$125,029
Per Capita Revenue:	\$97	\$113	\$79
Per Capita Expenditures:	\$96	\$106	\$67
Revenues over (under) Expenditures:	\$203	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	92.49%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$28,495	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$89	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Cherry Valley Fire Protection District		
<b>Unit Code:</b>	101/020/06	<b>County:</b>	Winnebago
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$4,050,878		
<b>Equalized Assessed Valuation:</b>	\$312,013,548		
<b>Population:</b>	30,000		
<b>Employees:</b>			
	<b>Full Time:</b>	19	
	<b>Part Time:</b>	31	
	<b>Salaries Paid:</b>	\$1,617,207	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	<b>\$1,064,378</b>	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	<b>\$35</b>	\$169	\$94
Revenue Collected During FY 18:	<b>\$3,504,692</b>	\$4,873,273	\$3,378,976
Expenditures During FY 18:	<b>\$3,490,078</b>	\$4,750,592	\$3,026,715
Per Capita Revenue:	<b>\$117</b>	\$253	\$218
Per Capita Expenditures:	<b>\$116</b>	\$250	\$216
Revenues over (under) Expenditures:	<b>\$14,614</b>	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	<b>30.92%</b>	71.96%	38.86%
Ending Fund Balance for FY 18:	<b>\$1,078,992</b>	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	<b>\$36</b>	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,020,715</b>	\$671,107	\$161,984
Total Unrestricted Net Assets:	<b>\$58,277</b>	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$1,445,050</b>	<b>\$3,547,817</b>	<b>\$214,199</b>
Per Capita Debt:	<b>\$48</b>	<b>\$124</b>	<b>\$19</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	<b>\$8,439</b>	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	<b>\$2</b>	\$
Revenue Collected During FY 18:	\$	<b>\$21,941</b>	\$
Expenditures During FY 18:	\$	<b>\$19,068</b>	\$
Per Capita Revenue:	\$	<b>\$5</b>	\$
Per Capita Expenditures:	\$	<b>\$4</b>	\$
Operating Income (loss):	\$	<b>\$2,873</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>2.19%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	<b>\$8,958</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$2</b>	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Chillicothe Community Fire Protection District</b>		
<b>Unit Code:</b>	072/115/06	<b>County:</b>	Peoria
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$600,000		
<b>Equalized Assessed Valuation:</b>	\$185,683,650		
<b>Population:</b>	17,984		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	1		
<b>Salaries Paid:</b>	\$5,260		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$	\$126	\$76
Revenue Collected During FY 18:	\$605,992	\$207,233	\$143,155
Expenditures During FY 18:	\$143,020	\$200,282	\$125,029
Per Capita Revenue:	\$34	\$113	\$79
Per Capita Expenditures:	\$8	\$106	\$67
Revenues over (under) Expenditures:	\$462,972	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	323.71%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$462,972	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$26	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$462,962	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Chrisman Fire Protection District</b>		
<b>Unit Code:</b>	023/020/06	<b>County:</b>	Edgar
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$179,210		
<b>Equalized Assessed Valuation:</b>	\$57,554,043		
<b>Population:</b>	1,100		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	4		
<b>Salaries Paid:</b>	\$3,920		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$458,710	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$417	\$126	\$76
Revenue Collected During FY 18:	\$179,304	\$207,233	\$143,155
Expenditures During FY 18:	\$396,870	\$200,282	\$125,029
Per Capita Revenue:	\$163	\$113	\$79
Per Capita Expenditures:	\$361	\$106	\$67
Revenues over (under) Expenditures:	-\$217,566	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	60.76%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$241,144	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$219	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$241,144	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$246,044</b>	\$126,531	\$
Per Capita Debt:	<b>\$224</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Christy Fire Protection District</b>		
<b>Unit Code:</b>	051/020/06	<b>County:</b>	Lawrence
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$70,500		
<b>Equalized Assessed Valuation:</b>	\$17,831,137		
<b>Population:</b>	5,500		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$62,161	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$11	\$126	\$76
Revenue Collected During FY 18:	\$82,589	\$207,233	\$143,155
Expenditures During FY 18:	\$105,350	\$200,282	\$125,029
Per Capita Revenue:	\$15	\$113	\$79
Per Capita Expenditures:	\$19	\$106	\$67
Revenues over (under) Expenditures:	-\$22,761	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	51.64%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$54,400	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$10	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$39,400	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$15,000</b>	\$126,531	\$
Per Capita Debt:	<b>\$3</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Cincinnati Fire Protection District</b>		
<b>Unit Code:</b>	090/050/06	<b>County:</b>	Tazewell
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$157,955		
<b>Equalized Assessed Valuation:</b>	\$36,215,345		
<b>Population:</b>	8,862		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$45,867	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$5	\$126	\$76
Revenue Collected During FY 18:	\$118,417	\$207,233	\$143,155
Expenditures During FY 18:	\$124,372	\$200,282	\$125,029
Per Capita Revenue:	\$13	\$113	\$79
Per Capita Expenditures:	\$14	\$106	\$67
Revenues over (under) Expenditures:	-\$5,955	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	32.09%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$39,912	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$5	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$3,230	\$13,375	\$
Total Unreserved Funds:	\$36,682	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$512,758</b>	\$126,531	\$
Per Capita Debt:	<b>\$58</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Cisco Fire Protection District</b>		
<b>Unit Code:</b>	074/030/06	<b>County:</b>	Piatt
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$144,500		
<b>Equalized Assessed Valuation:</b>	\$25,575,683		
<b>Population:</b>	600		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	3		
<b>Salaries Paid:</b>	\$4,140		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$76,302	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$127	\$126	\$76
Revenue Collected During FY 18:	\$79,122	\$207,233	\$143,155
Expenditures During FY 18:	\$56,003	\$200,282	\$125,029
Per Capita Revenue:	\$132	\$113	\$79
Per Capita Expenditures:	\$93	\$106	\$67
Revenues over (under) Expenditures:	\$23,119	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	177.53%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$99,421	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$166	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Cissna Park Fire Protection District</b>		
<b>Unit Code:</b>	038/060/06	<b>County:</b>	Iroquois
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$484,700		
<b>Equalized Assessed Valuation:</b>	\$35,944,021		
<b>Population:</b>	1,120		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	27		
<b>Salaries Paid:</b>	\$30,100		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	<b>\$595,941</b>	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	<b>\$532</b>	\$126	\$76
Revenue Collected During FY 18:	<b>\$304,907</b>	\$207,233	\$143,155
Expenditures During FY 18:	<b>\$268,176</b>	\$200,282	\$125,029
Per Capita Revenue:	<b>\$272</b>	\$113	\$79
Per Capita Expenditures:	<b>\$239</b>	\$106	\$67
Revenues over (under) Expenditures:	<b>\$36,731</b>	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	<b>235.92%</b>	201.51%	121.11%
Ending Fund Balance for FY 18:	<b>\$632,672</b>	\$254,489	\$154,310
Per Capita Ending Fund Balance:	<b>\$565</b>	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$13,375	\$
Total Unreserved Funds:	<b>\$</b>	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$5,251</b>	\$22,450	\$
Total Unrestricted Net Assets:	<b>\$627,421</b>	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$379,844</b>	\$126,531	\$
Per Capita Debt:	<b>\$339</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Claremont-Bonpas Fire Protection District</b>		
<b>Unit Code:</b>	080/020/06	<b>County:</b>	Richland
<b>Fiscal Year End:</b>	9/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$51,979		
<b>Equalized Assessed Valuation:</b>	\$15,713,677		
<b>Population:</b>	1,000		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$29,924	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$30	\$126	\$76
Revenue Collected During FY 18:	\$53,794	\$207,233	\$143,155
Expenditures During FY 18:	\$49,918	\$200,282	\$125,029
Per Capita Revenue:	\$54	\$113	\$79
Per Capita Expenditures:	\$50	\$106	\$67
Revenues over (under) Expenditures:	\$3,876	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	67.71%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$33,800	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$34	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Clay City Fire Protection District		
<b>Unit Code:</b>	013/015/06	<b>County:</b>	Clay
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$279,850		
<b>Equalized Assessed Valuation:</b>	\$28,188,925		
<b>Population:</b>	5,040		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$37,686	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$7	\$126	\$76
Revenue Collected During FY 18:	\$100,513	\$207,233	\$143,155
Expenditures During FY 18:	\$104,191	\$200,282	\$125,029
Per Capita Revenue:	\$20	\$113	\$79
Per Capita Expenditures:	\$21	\$106	\$67
Revenues over (under) Expenditures:	-\$3,678	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	32.64%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$34,008	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$7	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$42,715	\$22,450	\$
Total Unrestricted Net Assets:	-\$8,707	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$119,974</b>	\$126,531	\$
Per Capita Debt:	<b>\$24</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Clayton Fire Protection District		
<b>Unit Code:</b>	001/030/06	<b>County:</b>	Adams
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$60,801		
<b>Equalized Assessed Valuation:</b>	\$1,510,000		
<b>Population:</b>	1,250		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>		
	<b>Salaries Paid:</b>	\$	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$52,723	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$42	\$126	\$76
Revenue Collected During FY 18:	\$60,804	\$207,233	\$143,155
Expenditures During FY 18:	\$39,177	\$200,282	\$125,029
Per Capita Revenue:	\$49	\$113	\$79
Per Capita Expenditures:	\$31	\$106	\$67
Revenues over (under) Expenditures:	\$21,627	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	189.78%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$74,350	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$59	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$74,350	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$13,218</b>	<b>\$126,531</b>	<b>\$</b>
Per Capita Debt:	<b>\$11</b>	<b>\$59</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$424</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 18:	<b>\$</b>	<b>\$916</b>	<b>\$</b>
Expenditures During FY 18:	<b>\$</b>	<b>\$829</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$88</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	<b>\$</b>	<b>\$512</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Clin Clair Fire Protection District</b>											
<b>Unit Code:</b>	014/040/06	<b>County:</b>	Clinton									
<b>Fiscal Year End:</b>	4/30/2018											
<b>Accounting Method:</b>	Cash With Assets											
<b>Appropriation or Budget:</b>	\$389,245											
<b>Equalized Assessed Valuation:</b>	\$60,473,340											
<b>Population:</b>	2,285											
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="2" style="border: 1px solid black; padding: 2px;"> </td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="2" style="border: 1px solid black; padding: 2px; text-align: center;">20</td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="2" style="border: 1px solid black; padding: 2px; text-align: center;">\$8,000</td> </tr> </table>			<b>Full Time:</b>			<b>Part Time:</b>	20		<b>Salaries Paid:</b>	\$8,000	
<b>Full Time:</b>												
<b>Part Time:</b>	20											
<b>Salaries Paid:</b>	\$8,000											

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$352,618	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$154	\$126	\$76
Revenue Collected During FY 18:	\$266,074	\$207,233	\$143,155
Expenditures During FY 18:	\$342,557	\$200,282	\$125,029
Per Capita Revenue:	\$116	\$113	\$79
Per Capita Expenditures:	\$150	\$106	\$67
Revenues over (under) Expenditures:	-\$76,483	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	147.66%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$505,816	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$221	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$265,491	\$13,375	\$
Total Unreserved Funds:	\$119,621	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Clinton Fire Protection District</b>		
<b>Unit Code:</b>	020/005/06	<b>County:</b>	Dewitt
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$102,530		
<b>Equalized Assessed Valuation:</b>	\$78,194,458		
<b>Population:</b>	1,528		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	3		
<b>Salaries Paid:</b>	\$1,500		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$21,248	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$14	\$126	\$76
Revenue Collected During FY 18:	\$85,906	\$207,233	\$143,155
Expenditures During FY 18:	\$95,280	\$200,282	\$125,029
Per Capita Revenue:	\$56	\$113	\$79
Per Capita Expenditures:	\$62	\$106	\$67
Revenues over (under) Expenditures:	-\$9,374	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	12.46%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$11,874	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$8	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Clover Twp Fire Protection District														
<b>Unit Code:</b>	037/040/06	<b>County:</b>	Henry												
<b>Fiscal Year End:</b>	4/30/2018														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$282,300														
<b>Equalized Assessed Valuation:</b>	\$28,196,554														
<b>Population:</b>	1,250														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$85,617	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$68	\$126	\$76
Revenue Collected During FY 18:	\$149,618	\$207,233	\$143,155
Expenditures During FY 18:	\$176,930	\$200,282	\$125,029
Per Capita Revenue:	\$120	\$113	\$79
Per Capita Expenditures:	\$142	\$106	\$67
Revenues over (under) Expenditures:	-\$27,312	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	32.95%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$58,305	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$47	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$58,305	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$50,000</b>	\$126,531	\$
Per Capita Debt:	<b>\$40</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Coal City Fire Protection District		
<b>Unit Code:</b>	032/010/06	<b>County:</b>	Grundy
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$7,084,794		
<b>Equalized Assessed Valuation:</b>	\$786,056,454		
<b>Population:</b>	10,200		
<b>Employees:</b>			
<b>Full Time:</b>	12		
<b>Part Time:</b>	42		
<b>Salaries Paid:</b>	\$1,717,121		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,032,737	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$199	\$169	\$94
Revenue Collected During FY 18:	\$3,810,573	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$3,032,992	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$374	\$253	\$218
Per Capita Expenditures:	\$297	\$250	\$216
Revenues over (under) Expenditures:	\$777,581	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	92.66%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$2,810,318	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$276	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$175,571	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$2,110,560	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$3,547,817	\$214,199
Per Capita Debt:	\$	\$124	\$19
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$8,439	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2	\$
Revenue Collected During FY 18:	\$	\$21,941	\$
Expenditures During FY 18:	\$	\$19,068	\$
Per Capita Revenue:	\$	\$5	\$
Per Capita Expenditures:	\$	\$4	\$
Operating Income (loss):	\$	\$2,873	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.19%	0.00%
Ending Retained Earnings for FY 17:	\$	\$8,958	\$
Per Capita Ending Retained Earnings:	\$	\$2	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Coal Valley Fire Protection District											
<b>Unit Code:</b>	081/070/06	<b>County:</b>	Rock Island									
<b>Fiscal Year End:</b>	4/30/2018											
<b>Accounting Method:</b>	Cash With Assets											
<b>Appropriation or Budget:</b>	\$873,000											
<b>Equalized Assessed Valuation:</b>	\$103,061,939											
<b>Population:</b>	5,600											
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="2" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="2" style="border: 1px solid black; padding: 2px; text-align: right;">31</td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="2" style="border: 1px solid black; padding: 2px; text-align: right;">\$99,212</td> </tr> </table>			<b>Full Time:</b>			<b>Part Time:</b>	31		<b>Salaries Paid:</b>	\$99,212	
<b>Full Time:</b>												
<b>Part Time:</b>	31											
<b>Salaries Paid:</b>	\$99,212											

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	<b>\$839,342</b>	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	<b>\$150</b>	\$126	\$76
Revenue Collected During FY 18:	<b>\$608,857</b>	\$207,233	\$143,155
Expenditures During FY 18:	<b>\$282,007</b>	\$200,282	\$125,029
Per Capita Revenue:	<b>\$109</b>	\$113	\$79
Per Capita Expenditures:	<b>\$50</b>	\$106	\$67
Revenues over (under) Expenditures:	<b>\$326,850</b>	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	<b>413.53%</b>	201.51%	121.11%
Ending Fund Balance for FY 18:	<b>\$1,166,192</b>	\$254,489	\$154,310
Per Capita Ending Fund Balance:	<b>\$208</b>	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$779</b>	\$13,375	\$
Total Unreserved Funds:	<b>\$1,165,413</b>	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$22,450	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$285,000</b>	\$126,531	\$
Per Capita Debt:	<b>\$51</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.28%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Coffeen Fire Protection District</b>		
<b>Unit Code:</b>	068/005/06	<b>County:</b>	Montgomery
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$90,794		
<b>Equalized Assessed Valuation:</b>	\$13,761,650		
<b>Population:</b>	1,222		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$220,596	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$181	\$126	\$76
Revenue Collected During FY 18:	\$78,545	\$207,233	\$143,155
Expenditures During FY 18:	\$66,783	\$200,282	\$125,029
Per Capita Revenue:	\$64	\$113	\$79
Per Capita Expenditures:	\$55	\$106	\$67
Revenues over (under) Expenditures:	\$11,762	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	347.93%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$232,358	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$190	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$15,370	\$22,450	\$
Total Unrestricted Net Assets:	\$216,988	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Colchester Fire Protection District		
<b>Unit Code:</b>	062/060/06	<b>County:</b>	Mcdonough
<b>Fiscal Year End:</b>	12/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$278,853		
<b>Equalized Assessed Valuation:</b>	\$39,078,031		
<b>Population:</b>	2,325		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	34		
<b>Salaries Paid:</b>	\$34,477		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$197,013	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$85	\$126	\$76
Revenue Collected During FY 18:	\$312,643	\$207,233	\$143,155
Expenditures During FY 18:	\$355,617	\$200,282	\$125,029
Per Capita Revenue:	\$134	\$113	\$79
Per Capita Expenditures:	\$153	\$106	\$67
Revenues over (under) Expenditures:	-\$42,974	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	43.32%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$154,039	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$66	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$154,039	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$107,596</b>	\$126,531	\$
Per Capita Debt:	<b>\$46</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Collinsville Fire Protection District</b>														
<b>Unit Code:</b>	057/020/06	<b>County:</b>	Madison												
<b>Fiscal Year End:</b>	4/30/2018														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$302,900														
<b>Equalized Assessed Valuation:</b>	\$49,263,665														
<b>Population:</b>	17,500														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$15,000	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$1	\$126	\$76
Revenue Collected During FY 18:	\$291,854	\$207,233	\$143,155
Expenditures During FY 18:	\$292,764	\$200,282	\$125,029
Per Capita Revenue:	\$17	\$113	\$79
Per Capita Expenditures:	\$17	\$106	\$67
Revenues over (under) Expenditures:	-\$910	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	4.81%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$14,090	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$1	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$14,090	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Colona Community Fire Protection District</b>														
<b>Unit Code:</b>	037/050/06	<b>County:</b>	Henry												
<b>Fiscal Year End:</b>	4/30/2018														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$486,500														
<b>Equalized Assessed Valuation:</b>	\$106,662,035														
<b>Population:</b>	8,400														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$938,463	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$112	\$126	\$76
Revenue Collected During FY 18:	\$439,035	\$207,233	\$143,155
Expenditures During FY 18:	\$316,510	\$200,282	\$125,029
Per Capita Revenue:	\$52	\$113	\$79
Per Capita Expenditures:	\$38	\$106	\$67
Revenues over (under) Expenditures:	\$122,525	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	335.21%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$1,060,988	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$126	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$1,060,989	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Columbia Rural Fire Protection District</b>		
<b>Unit Code:</b>	067/010/06	<b>County:</b>	Monroe
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$676,590		
<b>Equalized Assessed Valuation:</b>	\$311,113,005		
<b>Population:</b>	10,273		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	49		
<b>Salaries Paid:</b>	\$128,164		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,288,992	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$125	\$126	\$76
Revenue Collected During FY 18:	\$750,696	\$207,233	\$143,155
Expenditures During FY 18:	\$676,590	\$200,282	\$125,029
Per Capita Revenue:	\$73	\$113	\$79
Per Capita Expenditures:	\$66	\$106	\$67
Revenues over (under) Expenditures:	\$74,106	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	201.47%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$1,363,098	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$133	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$15,547	\$13,375	\$
Total Unreserved Funds:	\$1,347,551	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Compton Fire Protection District</b>		
<b>Unit Code:</b>	052/030/06	<b>County:</b>	Lee
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$555,407		
<b>Equalized Assessed Valuation:</b>	\$33,385,056		
<b>Population:</b>	850		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	30		
<b>Salaries Paid:</b>	\$12,755		

Blended Component Units
Number Submitted = 1 Compton fire district

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$487,428	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$573	\$126	\$76
Revenue Collected During FY 18:	\$154,610	\$207,233	\$143,155
Expenditures During FY 18:	\$71,461	\$200,282	\$125,029
Per Capita Revenue:	\$182	\$113	\$79
Per Capita Expenditures:	\$84	\$106	\$67
Revenues over (under) Expenditures:	\$83,149	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	798.45%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$570,577	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$671	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$104,268	\$13,375	\$
Total Unreserved Funds:	\$383,160	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Concord Fire Protection District</b>														
<b>Unit Code:</b>	038/070/06	<b>County:</b>	Iroquois												
<b>Fiscal Year End:</b>	4/30/2018														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$50,090														
<b>Equalized Assessed Valuation:</b>	\$10,784,221														
<b>Population:</b>	215														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$34,129	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$159	\$126	\$76
Revenue Collected During FY 18:	\$40,011	\$207,233	\$143,155
Expenditures During FY 18:	\$40,048	\$200,282	\$125,029
Per Capita Revenue:	\$186	\$113	\$79
Per Capita Expenditures:	\$186	\$106	\$67
Revenues over (under) Expenditures:	-\$37	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	85.13%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$34,092	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$159	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$5,157</b>	\$126,531	\$
Per Capita Debt:	<b>\$24</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Congerville Fire Protection District</b>		
<b>Unit Code:</b>	102/020/06	<b>County:</b>	Woodford
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$231,437		
<b>Equalized Assessed Valuation:</b>	\$29,204,189		
<b>Population:</b>	1,100		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	30		
<b>Salaries Paid:</b>	\$8,416		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$45,277	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$41	\$126	\$76
Revenue Collected During FY 18:	\$185,451	\$207,233	\$143,155
Expenditures During FY 18:	\$106,213	\$200,282	\$125,029
Per Capita Revenue:	\$169	\$113	\$79
Per Capita Expenditures:	\$97	\$106	\$67
Revenues over (under) Expenditures:	\$79,238	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	117.23%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$124,515	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$113	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$124,516	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$40,000</b>	\$126,531	\$
Per Capita Debt:	<b>\$36</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Cooks Mills Fire Protection District		
<b>Unit Code:</b>	015/020/06	<b>County:</b>	Coles
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$36,343		
<b>Equalized Assessed Valuation:</b>	\$15,383,820		
<b>Population:</b>	650		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$28,266	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$43	\$126	\$76
Revenue Collected During FY 18:	\$30,604	\$207,233	\$143,155
Expenditures During FY 18:	\$36,343	\$200,282	\$125,029
Per Capita Revenue:	\$47	\$113	\$79
Per Capita Expenditures:	\$56	\$106	\$67
Revenues over (under) Expenditures:	-\$5,739	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	61.98%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$22,527	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$35	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Copperas Creek Fire Protection District</b>		
<b>Unit Code:</b>	029/050/06	<b>County:</b>	Fulton
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$411,500		
<b>Equalized Assessed Valuation:</b>	\$37,226,780		
<b>Population:</b>	50,000		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>		
	<b>Salaries Paid:</b>	\$	

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$484,260	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$10	\$126	\$76
Revenue Collected During FY 18:	\$180,815	\$207,233	\$143,155
Expenditures During FY 18:	\$150,208	\$200,282	\$125,029
Per Capita Revenue:	\$4	\$113	\$79
Per Capita Expenditures:	\$3	\$106	\$67
Revenues over (under) Expenditures:	\$30,607	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	342.77%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$514,867	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$10	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$514,795	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Cordova Fire Protection District</b>		
<b>Unit Code:</b>	081/080/06	<b>County:</b>	Rock Island
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$768,914		
<b>Equalized Assessed Valuation:</b>	\$315,014,934		
<b>Population:</b>	320		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	29		
<b>Salaries Paid:</b>	\$47,588		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$270,809	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$846	\$126	\$76
Revenue Collected During FY 18:	\$606,302	\$207,233	\$143,155
Expenditures During FY 18:	\$430,378	\$200,282	\$125,029
Per Capita Revenue:	\$1,895	\$113	\$79
Per Capita Expenditures:	\$1,345	\$106	\$67
Revenues over (under) Expenditures:	\$175,924	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	103.80%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$446,733	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$1,396	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$747,235	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$192,500</b>	\$126,531	\$
Per Capita Debt:	<b>\$602</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Cornbelt Fire Protection District		
<b>Unit Code:</b>	010/030/06	<b>County:</b>	Champaign
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$1,697,150		
<b>Equalized Assessed Valuation:</b>	\$312,238,919		
<b>Population:</b>	20,607		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	67		
<b>Salaries Paid:</b>	\$250,256		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,266,481	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$110	\$169	\$94
Revenue Collected During FY 18:	\$1,196,112	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$1,382,521	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$58	\$253	\$218
Per Capita Expenditures:	\$67	\$250	\$216
Revenues over (under) Expenditures:	-\$186,409	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	150.46%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$2,080,072	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$101	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$2,080,072	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$3,547,817	\$214,199
Per Capita Debt:	\$	\$124	\$19
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$8,439	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2	\$
Revenue Collected During FY 18:	\$	\$21,941	\$
Expenditures During FY 18:	\$	\$19,068	\$
Per Capita Revenue:	\$	\$5	\$
Per Capita Expenditures:	\$	\$4	\$
Operating Income (loss):	\$	\$2,873	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.19%	0.00%
Ending Retained Earnings for FY 17:	\$	\$8,958	\$
Per Capita Ending Retained Earnings:	\$	\$2	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Cortland Fire Protection District</b>		
<b>Unit Code:</b>	019/010/06	<b>County:</b>	DeKalb
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$571,565		
<b>Equalized Assessed Valuation:</b>	\$79,034,295		
<b>Population:</b>	4,377		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	44		
<b>Salaries Paid:</b>	\$211,786		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$976,323	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$223	\$126	\$76
Revenue Collected During FY 18:	\$575,724	\$207,233	\$143,155
Expenditures During FY 18:	\$903,475	\$200,282	\$125,029
Per Capita Revenue:	\$132	\$113	\$79
Per Capita Expenditures:	\$206	\$106	\$67
Revenues over (under) Expenditures:	-\$327,751	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	108.20%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$977,554	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$223	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$434,689	\$22,450	\$
Total Unrestricted Net Assets:	\$542,865	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$320,465</b>	\$126,531	\$
Per Capita Debt:	<b>\$73</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Cottage Hills Fire Protection District</b>		
<b>Unit Code:</b>	057/030/06	<b>County:</b>	Madison
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$103,260		
<b>Equalized Assessed Valuation:</b>	\$13,419,170		
<b>Population:</b>	4,390		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	3	
	<b>Salaries Paid:</b>	\$4,500	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$77,524	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$18	\$126	\$76
Revenue Collected During FY 18:	\$83,009	\$207,233	\$143,155
Expenditures During FY 18:	\$93,833	\$200,282	\$125,029
Per Capita Revenue:	\$19	\$113	\$79
Per Capita Expenditures:	\$21	\$106	\$67
Revenues over (under) Expenditures:	-\$10,824	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	71.08%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$66,700	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$15	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$35,276	\$22,450	\$
Total Unrestricted Net Assets:	-\$6,868	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$142,461</b>	<b>\$126,531</b>	<b>\$</b>
Per Capita Debt:	<b>\$32</b>	<b>\$59</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$424</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 18:	<b>\$</b>	<b>\$916</b>	<b>\$</b>
Expenditures During FY 18:	<b>\$</b>	<b>\$829</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$88</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	<b>\$</b>	<b>\$512</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Coulterville Fire Protection District		
<b>Unit Code:</b>	079/010/06	<b>County:</b>	Randolph
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$297,050		
<b>Equalized Assessed Valuation:</b>	\$12,848,813		
<b>Population:</b>	3,600		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	25	
	<b>Salaries Paid:</b>	\$11,375	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$220,644	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$61	\$126	\$76
Revenue Collected During FY 18:	\$175,298	\$207,233	\$143,155
Expenditures During FY 18:	\$163,696	\$200,282	\$125,029
Per Capita Revenue:	\$49	\$113	\$79
Per Capita Expenditures:	\$45	\$106	\$67
Revenues over (under) Expenditures:	\$11,602	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	141.88%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$232,246	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$65	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$232,246	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$84,000</b>	\$126,531	\$
Per Capita Debt:	<b>\$23</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Countryside Fire Protection District</b>		
<b>Unit Code:</b>	049/030/06	<b>County:</b>	Lake
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$12,853,851		
<b>Equalized Assessed Valuation:</b>	\$1,664,592,916		
<b>Population:</b>	36,406		
<b>Employees:</b>			
<b>Full Time:</b>		43	
<b>Part Time:</b>		30	
<b>Salaries Paid:</b>		\$5,082,075	

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,889,717	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$52	\$169	\$94
Revenue Collected During FY 18:	\$11,061,377	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$10,567,006	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$304	\$253	\$218
Per Capita Expenditures:	\$290	\$250	\$216
Revenues over (under) Expenditures:	\$494,371	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	22.56%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$2,384,088	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$65	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$2,174,484	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$3,335,825</b>	<b>\$3,547,817</b>	<b>\$214,199</b>
Per Capita Debt:	<b>\$92</b>	<b>\$124</b>	<b>\$19</b>
General Obligation Debt over EAV:	<b>0.19%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	<b>\$8,439</b>	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	<b>\$2</b>	\$
Revenue Collected During FY 18:	\$	<b>\$21,941</b>	\$
Expenditures During FY 18:	\$	<b>\$19,068</b>	\$
Per Capita Revenue:	\$	<b>\$5</b>	\$
Per Capita Expenditures:	\$	<b>\$4</b>	\$
Operating Income (loss):	\$	<b>\$2,873</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>2.19%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	<b>\$8,958</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$2</b>	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Cowden Fire Protection District</b>		
<b>Unit Code:</b>	086/005/06	<b>County:</b>	Shelby
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$62,500		
<b>Equalized Assessed Valuation:</b>	\$12,000,000		
<b>Population:</b>	2,200		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$27,329	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$12	\$126	\$76
Revenue Collected During FY 18:	\$27,708	\$207,233	\$143,155
Expenditures During FY 18:	\$35,065	\$200,282	\$125,029
Per Capita Revenue:	\$13	\$113	\$79
Per Capita Expenditures:	\$16	\$106	\$67
Revenues over (under) Expenditures:	-\$7,357	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	56.96%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$19,972	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$9	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$7,626</b>	\$126,531	\$
Per Capita Debt:	<b>\$3</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Coyne Center and E.M.S. Fire Protection District</b>		
<b>Unit Code:</b>	081/090/06	<b>County:</b>	Rock Island
<b>Fiscal Year End:</b>	10/31/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$358,409		
<b>Equalized Assessed Valuation:</b>	\$48,293,536		
<b>Population:</b>	5,000		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	31		
<b>Salaries Paid:</b>	\$34,700		

<b>Blended Component Units</b>

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$400,164	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$80	\$126	\$76
Revenue Collected During FY 18:	\$145,408	\$207,233	\$143,155
Expenditures During FY 18:	\$170,468	\$200,282	\$125,029
Per Capita Revenue:	\$29	\$113	\$79
Per Capita Expenditures:	\$34	\$106	\$67
Revenues over (under) Expenditures:	-\$25,060	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	220.04%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$375,104	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$75	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$375,104	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Crescent-Iroquois Fire Protection District		
<b>Unit Code:</b>	038/080/06	<b>County:</b>	Iroquois
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$83,866		
<b>Equalized Assessed Valuation:</b>	\$25,841,759		
<b>Population:</b>	1,290		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	27	
	<b>Salaries Paid:</b>	\$11,415	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$188,769	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$146	\$126	\$76
Revenue Collected During FY 18:	\$92,691	\$207,233	\$143,155
Expenditures During FY 18:	\$83,866	\$200,282	\$125,029
Per Capita Revenue:	\$72	\$113	\$79
Per Capita Expenditures:	\$65	\$106	\$67
Revenues over (under) Expenditures:	\$8,825	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	235.61%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$197,594	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$153	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$73,250</b>	\$126,531	\$
Per Capita Debt:	<b>\$57</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Crete Fire Protection District		
<b>Unit Code:</b>	099/020/06	<b>County:</b>	Will
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$2,880,148		
<b>Equalized Assessed Valuation:</b>	\$140,541,120		
<b>Population:</b>	23,589		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	40		
<b>Salaries Paid:</b>	\$636,483		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$534,178	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$23	\$169	\$94
Revenue Collected During FY 18:	\$2,066,856	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$1,929,181	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$88	\$253	\$218
Per Capita Expenditures:	\$82	\$250	\$216
Revenues over (under) Expenditures:	\$137,675	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	35.50%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$684,854	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$29	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$43,178	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$629,276	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$1,241,600</b>	<b>\$3,547,817</b>	<b>\$214,199</b>
Per Capita Debt:	<b>\$53</b>	<b>\$124</b>	<b>\$19</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	<b>\$8,439</b>	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	<b>\$2</b>	\$
Revenue Collected During FY 18:	\$	<b>\$21,941</b>	\$
Expenditures During FY 18:	\$	<b>\$19,068</b>	\$
Per Capita Revenue:	\$	<b>\$5</b>	\$
Per Capita Expenditures:	\$	<b>\$4</b>	\$
Operating Income (loss):	\$	<b>\$2,873</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>2.19%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	<b>\$8,958</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$2</b>	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Crooked Creek Fire Protection District</b>														
<b>Unit Code:</b>	040/015/06	<b>County:</b>	Jasper												
<b>Fiscal Year End:</b>	4/30/2018														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$25,770														
<b>Equalized Assessed Valuation:</b>	\$13,528,048														
<b>Population:</b>	514														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$11,390	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$22	\$126	\$76
Revenue Collected During FY 18:	\$24,000	\$207,233	\$143,155
Expenditures During FY 18:	\$11,390	\$200,282	\$125,029
Per Capita Revenue:	\$47	\$113	\$79
Per Capita Expenditures:	\$22	\$106	\$67
Revenues over (under) Expenditures:	\$12,610	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	210.71%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$24,000	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$47	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Crystal Lake Fire Protection District</b>														
<b>Unit Code:</b>	063/035/06	<b>County:</b>	Mchenry												
<b>Fiscal Year End:</b>	4/30/2018														
<b>Accounting Method:</b>	Modified Accrual														
<b>Appropriation or Budget:</b>	\$2,001,689														
<b>Equalized Assessed Valuation:</b>	\$346,044,479														
<b>Population:</b>	11,609														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,235,137	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$106	\$169	\$94
Revenue Collected During FY 18:	\$1,609,240	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$1,705,344	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$139	\$253	\$218
Per Capita Expenditures:	\$147	\$250	\$216
Revenues over (under) Expenditures:	-\$96,104	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	66.79%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$1,139,033	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$98	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$134,325	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$1,004,708	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$3,547,817	\$214,199
Per Capita Debt:	\$	\$124	\$19
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$8,439	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2	\$
Revenue Collected During FY 18:	\$	\$21,941	\$
Expenditures During FY 18:	\$	\$19,068	\$
Per Capita Revenue:	\$	\$5	\$
Per Capita Expenditures:	\$	\$4	\$
Operating Income (loss):	\$	\$2,873	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.19%	0.00%
Ending Retained Earnings for FY 17:	\$	\$8,958	\$
Per Capita Ending Retained Earnings:	\$	\$2	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Cuba Fire Protection District</b>
<b>Unit Code:</b>	029/060/06
<b>County:</b>	Fulton
<b>Fiscal Year End:</b>	4/30/2018
<b>Accounting Method:</b>	Cash With Assets
<b>Appropriation or Budget:</b>	\$168,000
<b>Equalized Assessed Valuation:</b>	\$39,467,781
<b>Population:</b>	3,800
<b>Employees:</b>	
<b>Full Time:</b>	
<b>Part Time:</b>	25
<b>Salaries Paid:</b>	\$21,538

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$61,147	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$16	\$126	\$76
Revenue Collected During FY 18:	\$161,870	\$207,233	\$143,155
Expenditures During FY 18:	\$169,989	\$200,282	\$125,029
Per Capita Revenue:	\$43	\$113	\$79
Per Capita Expenditures:	\$45	\$106	\$67
Revenues over (under) Expenditures:	-\$8,119	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	31.19%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$53,028	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$14	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$38,493	\$13,375	\$
Total Unreserved Funds:	\$14,535	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$461,567</b>	<b>\$126,531</b>	<b>\$</b>
Per Capita Debt:	<b>\$121</b>	<b>\$59</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$424</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 18:	<b>\$</b>	<b>\$916</b>	<b>\$</b>
Expenditures During FY 18:	<b>\$</b>	<b>\$829</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$88</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	<b>\$</b>	<b>\$512</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Cullom Fire Protection District</b>		
<b>Unit Code:</b>	053/020/06	<b>County:</b>	Livingston
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$116,542		
<b>Equalized Assessed Valuation:</b>	\$12,654,321		
<b>Population:</b>	754		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$579,009	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$768	\$126	\$76
Revenue Collected During FY 18:	\$119,508	\$207,233	\$143,155
Expenditures During FY 18:	\$103,854	\$200,282	\$125,029
Per Capita Revenue:	\$158	\$113	\$79
Per Capita Expenditures:	\$138	\$106	\$67
Revenues over (under) Expenditures:	\$15,654	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	572.60%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$594,663	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$789	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$594,663	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Curran Fire Protection District		
<b>Unit Code:</b>	083/030/06	<b>County:</b>	Sangamon
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$52,000		
<b>Equalized Assessed Valuation:</b>	\$20,808,537		
<b>Population:</b>	209		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	3	
	<b>Salaries Paid:</b>	\$3,000	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$522	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$2	\$126	\$76
Revenue Collected During FY 18:	\$48,437	\$207,233	\$143,155
Expenditures During FY 18:	\$48,437	\$200,282	\$125,029
Per Capita Revenue:	\$232	\$113	\$79
Per Capita Expenditures:	\$232	\$106	\$67
Revenues over (under) Expenditures:	\$	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	1.08%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$522	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$2	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$522	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Custer Park Fire Protection District</b>														
<b>Unit Code:</b>	099/025/06	<b>County:</b>	Will												
<b>Fiscal Year End:</b>	5/31/2018														
<b>Accounting Method:</b>	Modified Accrual														
<b>Appropriation or Budget:</b>	\$152,468														
<b>Equalized Assessed Valuation:</b>	\$36,972,018														
<b>Population:</b>	1,400														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$101,520	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$73	\$126	\$76
Revenue Collected During FY 18:	\$81,771	\$207,233	\$143,155
Expenditures During FY 18:	\$97,744	\$200,282	\$125,029
Per Capita Revenue:	\$58	\$113	\$79
Per Capita Expenditures:	\$70	\$106	\$67
Revenues over (under) Expenditures:	-\$15,973	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	87.52%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$85,547	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$61	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$85,547	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$40,000</b>	\$126,531	\$
Per Capita Debt:	<b>\$29</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Cutler Fire Protection District</b>														
<b>Unit Code:</b>	073/005/06	<b>County:</b>	Perry												
<b>Fiscal Year End:</b>	4/30/2018														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$13,911														
<b>Equalized Assessed Valuation:</b>	\$6,264,095														
<b>Population:</b>	750														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$76,537	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$102	\$126	\$76
Revenue Collected During FY 18:	\$27,108	\$207,233	\$143,155
Expenditures During FY 18:	\$13,911	\$200,282	\$125,029
Per Capita Revenue:	\$36	\$113	\$79
Per Capita Expenditures:	\$19	\$106	\$67
Revenues over (under) Expenditures:	\$13,197	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	645.06%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$89,734	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$120	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Dahlgren Fire Protection District</b>														
<b>Unit Code:</b>	033/010/06	<b>County:</b>	Hamilton												
<b>Fiscal Year End:</b>	4/30/2018														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$21,400														
<b>Equalized Assessed Valuation:</b>	\$18,268,786														
<b>Population:</b>	1,538														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$20,667	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$13	\$126	\$76
Revenue Collected During FY 18:	\$17,580	\$207,233	\$143,155
Expenditures During FY 18:	\$18,316	\$200,282	\$125,029
Per Capita Revenue:	\$11	\$113	\$79
Per Capita Expenditures:	\$12	\$106	\$67
Revenues over (under) Expenditures:	-\$736	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	108.82%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$19,931	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$13	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Dakota Fire Protection District</b>		
<b>Unit Code:</b>	089/020/06	<b>County:</b>	Stephenson
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$512,758		
<b>Equalized Assessed Valuation:</b>	\$25,356,290		
<b>Population:</b>	1,536		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$302,386	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$197	\$126	\$76
Revenue Collected During FY 18:	\$209,810	\$207,233	\$143,155
Expenditures During FY 18:	\$167,763	\$200,282	\$125,029
Per Capita Revenue:	\$137	\$113	\$79
Per Capita Expenditures:	\$109	\$106	\$67
Revenues over (under) Expenditures:	\$42,047	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	205.31%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$344,433	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$224	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$344,433	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$274,100</b>	<b>\$126,531</b>	<b>\$</b>
Per Capita Debt:	<b>\$178</b>	<b>\$59</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>1.08%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$424</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 18:	<b>\$</b>	<b>\$916</b>	<b>\$</b>
Expenditures During FY 18:	<b>\$</b>	<b>\$829</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$88</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	<b>\$</b>	<b>\$512</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Dale Twp Fire Protection District		
<b>Unit Code:</b>	064/060/06	<b>County:</b>	McLean
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$543,294		
<b>Equalized Assessed Valuation:</b>	\$41,717,738		
<b>Population:</b>	1,233		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	24	
	<b>Salaries Paid:</b>	\$61,599	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$223,782	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$181	\$126	\$76
Revenue Collected During FY 18:	\$332,526	\$207,233	\$143,155
Expenditures During FY 18:	\$273,638	\$200,282	\$125,029
Per Capita Revenue:	\$270	\$113	\$79
Per Capita Expenditures:	\$222	\$106	\$67
Revenues over (under) Expenditures:	\$58,888	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	103.30%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$282,670	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$229	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$282,670	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$81,499</b>	<b>\$126,531</b>	<b>\$</b>
Per Capita Debt:	<b>\$66</b>	<b>\$59</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$424</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 18:	<b>\$</b>	<b>\$916</b>	<b>\$</b>
Expenditures During FY 18:	<b>\$</b>	<b>\$829</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$88</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	<b>\$</b>	<b>\$512</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Dallas Fire Protection District		
<b>Unit Code:</b>	034/030/06	<b>County:</b>	Hancock
<b>Fiscal Year End:</b>	9/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$223,000		
<b>Equalized Assessed Valuation:</b>	\$41,251,586		
<b>Population:</b>	2,621		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	55		
<b>Salaries Paid:</b>	\$21,130		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$519,862	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$198	\$126	\$76
Revenue Collected During FY 18:	\$159,528	\$207,233	\$143,155
Expenditures During FY 18:	\$265,212	\$200,282	\$125,029
Per Capita Revenue:	\$61	\$113	\$79
Per Capita Expenditures:	\$101	\$106	\$67
Revenues over (under) Expenditures:	-\$105,684	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	156.17%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$414,178	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$158	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$414,087	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Dalzell Fire Protection District</b>		
<b>Unit Code:</b>	006/040/06	<b>County:</b>	Bureau
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$41,130		
<b>Equalized Assessed Valuation:</b>	\$4,764,996		
<b>Population:</b>	700		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$6,483	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$9	\$126	\$76
Revenue Collected During FY 18:	\$25,800	\$207,233	\$143,155
Expenditures During FY 18:	\$19,653	\$200,282	\$125,029
Per Capita Revenue:	\$37	\$113	\$79
Per Capita Expenditures:	\$28	\$106	\$67
Revenues over (under) Expenditures:	\$6,147	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	64.26%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$12,630	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$18	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$509</b>	\$126,531	\$
Per Capita Debt:	<b>\$1</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Dana Fire Protection District</b>		
<b>Unit Code:</b>	050/020/06	<b>County:</b>	Lasalle
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$42,040		
<b>Equalized Assessed Valuation:</b>	\$11,941,997		
<b>Population:</b>	400		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$29,480	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$74	\$126	\$76
Revenue Collected During FY 18:	\$38,902	\$207,233	\$143,155
Expenditures During FY 18:	\$30,786	\$200,282	\$125,029
Per Capita Revenue:	\$97	\$113	\$79
Per Capita Expenditures:	\$77	\$106	\$67
Revenues over (under) Expenditures:	\$8,116	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	122.12%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$37,596	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$94	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$96,904</b>	\$126,531	\$
Per Capita Debt:	<b>\$242</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Danforth Twp Fire Protection District</b>		
<b>Unit Code:</b>	038/090/06	<b>County:</b>	Iroquois
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$132,533		
<b>Equalized Assessed Valuation:</b>	\$17,010,558		
<b>Population:</b>	951		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$160,316	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$169	\$126	\$76
Revenue Collected During FY 18:	\$97,231	\$207,233	\$143,155
Expenditures During FY 18:	\$99,093	\$200,282	\$125,029
Per Capita Revenue:	\$102	\$113	\$79
Per Capita Expenditures:	\$104	\$106	\$67
Revenues over (under) Expenditures:	-\$1,862	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	159.90%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$158,454	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$167	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Danvers Community Fire Protection District</b>		
<b>Unit Code:</b>	064/070/06	<b>County:</b>	McLean
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$765,893		
<b>Equalized Assessed Valuation:</b>	\$83,770,857		
<b>Population:</b>	5,000		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	32		
<b>Salaries Paid:</b>	\$41,294		

<b>Blended Component Units</b>

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$393,357	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$79	\$126	\$76
Revenue Collected During FY 18:	\$389,815	\$207,233	\$143,155
Expenditures During FY 18:	\$326,162	\$200,282	\$125,029
Per Capita Revenue:	\$78	\$113	\$79
Per Capita Expenditures:	\$65	\$106	\$67
Revenues over (under) Expenditures:	\$63,653	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	140.12%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$457,010	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$91	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$457,010	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Darien-Woodridge Fire Protection District</b>		
<b>Unit Code:</b>	022/105/06	<b>County:</b>	Dupage
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$9,432,284		
<b>Equalized Assessed Valuation:</b>	\$1,125,972,858		
<b>Population:</b>	40,000		
<b>Employees:</b>			
	<b>Full Time:</b>	30	
	<b>Part Time:</b>	20	
	<b>Salaries Paid:</b>	\$4,149,095	

Blended Component Units
Number Submitted = 1 Firefighters Pension Fund

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,148,787	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$29	\$169	\$94
Revenue Collected During FY 18:	\$7,676,588	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$7,591,824	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$192	\$253	\$218
Per Capita Expenditures:	\$190	\$250	\$216
Revenues over (under) Expenditures:	\$84,764	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	16.25%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$1,233,551	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$31	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,151,503	\$671,107	\$161,984
Total Unrestricted Net Assets:	-\$13,579,129	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$6,248,006</b>	<b>\$3,547,817</b>	<b>\$214,199</b>
Per Capita Debt:	<b>\$156</b>	<b>\$124</b>	<b>\$19</b>
General Obligation Debt over EAV:	<b>0.46%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	<b>\$8,439</b>	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	<b>\$2</b>	\$
Revenue Collected During FY 18:	\$	<b>\$21,941</b>	\$
Expenditures During FY 18:	\$	<b>\$19,068</b>	\$
Per Capita Revenue:	\$	<b>\$5</b>	\$
Per Capita Expenditures:	\$	<b>\$4</b>	\$
Operating Income (loss):	\$	<b>\$2,873</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>2.19%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	<b>\$8,958</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$2</b>	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Davis Fire Protection District</b>		
<b>Unit Code:</b>	089/030/06	<b>County:</b>	Stephenson
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$620,054		
<b>Equalized Assessed Valuation:</b>	\$54,489,877		
<b>Population:</b>	2,500		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$273,703	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$109	\$126	\$76
Revenue Collected During FY 18:	\$350,372	\$207,233	\$143,155
Expenditures During FY 18:	\$363,472	\$200,282	\$125,029
Per Capita Revenue:	\$140	\$113	\$79
Per Capita Expenditures:	\$145	\$106	\$67
Revenues over (under) Expenditures:	-\$13,100	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	71.70%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$260,603	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$104	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,385	\$22,450	\$
Total Unrestricted Net Assets:	\$256,218	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Dawson Fire Protection District</b>		
<b>Unit Code:</b>	083/245/06	<b>County:</b>	Sangamon
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$127,176		
<b>Equalized Assessed Valuation:</b>	\$16,615,089		
<b>Population:</b>	491		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$35,966	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$73	\$126	\$76
Revenue Collected During FY 18:	\$68,633	\$207,233	\$143,155
Expenditures During FY 18:	\$32,566	\$200,282	\$125,029
Per Capita Revenue:	\$140	\$113	\$79
Per Capita Expenditures:	\$66	\$106	\$67
Revenues over (under) Expenditures:	\$36,067	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	221.19%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$72,033	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$147	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$72,033	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Deer Creek Fire Protection District</b>		
<b>Unit Code:</b>	090/070/06	<b>County:</b>	Tazewell
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$360,212		
<b>Equalized Assessed Valuation:</b>	\$37,927,953		
<b>Population:</b>	1,200		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$126,534	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$105	\$126	\$76
Revenue Collected During FY 18:	\$122,137	\$207,233	\$143,155
Expenditures During FY 18:	\$93,930	\$200,282	\$125,029
Per Capita Revenue:	\$102	\$113	\$79
Per Capita Expenditures:	\$78	\$106	\$67
Revenues over (under) Expenditures:	\$28,207	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	164.74%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$154,741	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$129	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$154,741	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$52,000</b>	\$126,531	\$
Per Capita Debt:	<b>\$43</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Deerfield-Bannockburn Fire Protection District		
<b>Unit Code:</b>	049/040/06	<b>County:</b>	Lake
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$13,373,685		
<b>Equalized Assessed Valuation:</b>	\$1,612,203,007		
<b>Population:</b>	20,955		
<b>Employees:</b>			
	<b>Full Time:</b>	46	
	<b>Part Time:</b>		
	<b>Salaries Paid:</b>	\$5,172,570	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	<b>\$5,006,026</b>	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	<b>\$239</b>	\$169	\$94
Revenue Collected During FY 18:	<b>\$10,307,581</b>	\$4,873,273	\$3,378,976
Expenditures During FY 18:	<b>\$9,549,708</b>	\$4,750,592	\$3,026,715
Per Capita Revenue:	<b>\$492</b>	\$253	\$218
Per Capita Expenditures:	<b>\$456</b>	\$250	\$216
Revenues over (under) Expenditures:	<b>\$757,873</b>	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	<b>49.89%</b>	71.96%	38.86%
Ending Fund Balance for FY 18:	<b>\$4,763,899</b>	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	<b>\$227</b>	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$2,279,247</b>	\$671,107	\$161,984
Total Unrestricted Net Assets:	<b>-\$9,019,837</b>	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$3,547,817	\$214,199
Per Capita Debt:	\$	\$124	\$19
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$8,439	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2	\$
Revenue Collected During FY 18:	\$	\$21,941	\$
Expenditures During FY 18:	\$	\$19,068	\$
Per Capita Revenue:	\$	\$5	\$
Per Capita Expenditures:	\$	\$4	\$
Operating Income (loss):	\$	\$2,873	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.19%	0.00%
Ending Retained Earnings for FY 17:	\$	\$8,958	\$
Per Capita Ending Retained Earnings:	\$	\$2	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>DeKalb Community Fire Protection District</b>		
<b>Unit Code:</b>	019/020/06	<b>County:</b>	DeKalb
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$153,787		
<b>Equalized Assessed Valuation:</b>	\$46,766,235		
<b>Population:</b>	3,200		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$60,324	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$19	\$126	\$76
Revenue Collected During FY 18:	\$145,202	\$207,233	\$143,155
Expenditures During FY 18:	\$154,154	\$200,282	\$125,029
Per Capita Revenue:	\$45	\$113	\$79
Per Capita Expenditures:	\$48	\$106	\$67
Revenues over (under) Expenditures:	-\$8,952	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	33.33%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$51,372	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$16	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$51,372	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Deland Fire Protection District		
<b>Unit Code:</b>	074/040/06	<b>County:</b>	Piatt
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$178,920		
<b>Equalized Assessed Valuation:</b>	\$29,000,000		
<b>Population:</b>	800		
<b>Employees:</b>			
<b>Full Time:</b>	12		
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$7,500		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$141,917	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$177	\$126	\$76
Revenue Collected During FY 18:	\$61,986	\$207,233	\$143,155
Expenditures During FY 18:	\$41,140	\$200,282	\$125,029
Per Capita Revenue:	\$77	\$113	\$79
Per Capita Expenditures:	\$51	\$106	\$67
Revenues over (under) Expenditures:	\$20,846	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	395.63%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$162,763	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$203	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$162,395	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Delavan Fire Protection District</b>		
<b>Unit Code:</b>	090/080/06	<b>County:</b>	Tazewell
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$636,000		
<b>Equalized Assessed Valuation:</b>	\$54,557,213		
<b>Population:</b>	1,663		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$453,801	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$273	\$126	\$76
Revenue Collected During FY 18:	\$181,238	\$207,233	\$143,155
Expenditures During FY 18:	\$93,308	\$200,282	\$125,029
Per Capita Revenue:	\$109	\$113	\$79
Per Capita Expenditures:	\$56	\$106	\$67
Revenues over (under) Expenditures:	\$87,930	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	580.58%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$541,731	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$326	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$541,731	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Denison Fire Protection District</b>		
<b>Unit Code:</b>	051/030/06	<b>County:</b>	Lawrence
<b>Fiscal Year End:</b>	12/31/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$58,484		
<b>Equalized Assessed Valuation:</b>	\$		
<b>Population:</b>	790		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$104,310	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$132	\$126	\$76
Revenue Collected During FY 18:	\$58,482	\$207,233	\$143,155
Expenditures During FY 18:	\$20,348	\$200,282	\$125,029
Per Capita Revenue:	\$74	\$113	\$79
Per Capita Expenditures:	\$26	\$106	\$67
Revenues over (under) Expenditures:	\$38,134	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	700.04%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$142,444	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$180	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$155,386	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>DeSoto Township Fire Protection District</b>		
<b>Unit Code:</b>	039/030/06	<b>County:</b>	Jackson
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$769,602		
<b>Equalized Assessed Valuation:</b>	\$25,366,945		
<b>Population:</b>	2,388		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

<b>Blended Component Units</b>

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$103,348	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$43	\$126	\$76
Revenue Collected During FY 18:	\$69,866	\$207,233	\$143,155
Expenditures During FY 18:	\$87,483	\$200,282	\$125,029
Per Capita Revenue:	\$29	\$113	\$79
Per Capita Expenditures:	\$37	\$106	\$67
Revenues over (under) Expenditures:	-\$17,617	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	98.00%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$85,731	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$36	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$90,852	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$47,874</b>	\$126,531	\$
Per Capita Debt:	<b>\$20</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Dieterich Fire Protection District</b>		
<b>Unit Code:</b>	025/020/06	<b>County:</b>	Effingham
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$548,891		
<b>Equalized Assessed Valuation:</b>	\$45,279,626		
<b>Population:</b>	3,000		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$98,743	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$33	\$126	\$76
Revenue Collected During FY 18:	\$192,510	\$207,233	\$143,155
Expenditures During FY 18:	\$191,977	\$200,282	\$125,029
Per Capita Revenue:	\$64	\$113	\$79
Per Capita Expenditures:	\$64	\$106	\$67
Revenues over (under) Expenditures:	\$533	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	51.71%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$99,276	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$33	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$99,276	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$184,691</b>	<b>\$126,531</b>	<b>\$</b>
Per Capita Debt:	<b>\$62</b>	<b>\$59</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$424</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 18:	<b>\$</b>	<b>\$916</b>	<b>\$</b>
Expenditures During FY 18:	<b>\$</b>	<b>\$829</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$88</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	<b>\$</b>	<b>\$512</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Dimmick-Peru Fire Protection District</b>		
<b>Unit Code:</b>	050/030/06	<b>County:</b>	Lasalle
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$130,000		
<b>Equalized Assessed Valuation:</b>	\$34,641,337		
<b>Population:</b>	750		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>		
	<b>Salaries Paid:</b>	\$	

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$187,452	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$250	\$126	\$76
Revenue Collected During FY 18:	\$48,314	\$207,233	\$143,155
Expenditures During FY 18:	\$21,245	\$200,282	\$125,029
Per Capita Revenue:	\$64	\$113	\$79
Per Capita Expenditures:	\$28	\$106	\$67
Revenues over (under) Expenditures:	\$27,069	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	1009.75%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$214,521	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$286	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Divernon Fire Protection District</b>		
<b>Unit Code:</b>	083/050/06	<b>County:</b>	Sangamon
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$260,845		
<b>Equalized Assessed Valuation:</b>	\$34,472,820		
<b>Population:</b>	1,172		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	7		
<b>Salaries Paid:</b>	\$8,700		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$210,897	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$180	\$126	\$76
Revenue Collected During FY 18:	\$122,503	\$207,233	\$143,155
Expenditures During FY 18:	\$62,200	\$200,282	\$125,029
Per Capita Revenue:	\$105	\$113	\$79
Per Capita Expenditures:	\$53	\$106	\$67
Revenues over (under) Expenditures:	\$60,303	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	436.01%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$271,200	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$231	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$271,200	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Dixon Community Fire Protection District</b>		
<b>Unit Code:</b>	052/040/06	<b>County:</b>	Lee
<b>Fiscal Year End:</b>	12/31/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$7,844,045		
<b>Equalized Assessed Valuation:</b>	\$274,950,436		
<b>Population:</b>	16,000		
<b>Employees:</b>			
	<b>Full Time:</b>	11	
	<b>Part Time:</b>	15	
	<b>Salaries Paid:</b>	\$1,257,972	

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 18:	<b>\$4,047,719</b>	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	<b>\$253</b>	\$169	\$94
Revenue Collected During FY 18:	<b>\$4,621,660</b>	\$4,873,273	\$3,378,976
Expenditures During FY 18:	<b>\$3,759,514</b>	\$4,750,592	\$3,026,715
Per Capita Revenue:	<b>\$289</b>	\$253	\$218
Per Capita Expenditures:	<b>\$235</b>	\$250	\$216
Revenues over (under) Expenditures:	<b>\$862,146</b>	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	<b>132.24%</b>	71.96%	38.86%
Ending Fund Balance for FY 18:	<b>\$4,971,487</b>	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	<b>\$311</b>	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$803,041</b>	\$671,107	\$161,984
Total Unrestricted Net Assets:	<b>\$4,168,446</b>	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$3,547,817	\$214,199
Per Capita Debt:	\$	\$124	\$19
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$8,439	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2	\$
Revenue Collected During FY 18:	\$	\$21,941	\$
Expenditures During FY 18:	\$	\$19,068	\$
Per Capita Revenue:	\$	\$5	\$
Per Capita Expenditures:	\$	\$4	\$
Operating Income (loss):	\$	\$2,873	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	2.19%	0.00%
Ending Retained Earnings for FY 17:	\$	\$8,958	\$
Per Capita Ending Retained Earnings:	\$	\$2	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Dora Twp Fire Protection District</b>		
<b>Unit Code:</b>	070/030/06	<b>County:</b>	Moultrie
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$83,020		
<b>Equalized Assessed Valuation:</b>	\$21,739,459		
<b>Population:</b>	950		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	5		
<b>Salaries Paid:</b>	\$4,650		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$45,908	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$48	\$126	\$76
Revenue Collected During FY 18:	\$84,204	\$207,233	\$143,155
Expenditures During FY 18:	\$61,795	\$200,282	\$125,029
Per Capita Revenue:	\$89	\$113	\$79
Per Capita Expenditures:	\$65	\$106	\$67
Revenues over (under) Expenditures:	\$22,409	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	110.55%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$68,317	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$72	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$68,317	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$59,729</b>	\$126,531	\$
Per Capita Debt:	<b>\$63</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Downs Fire Protection District		
<b>Unit Code:</b>	064/080/06	<b>County:</b>	McLean
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$769,517		
<b>Equalized Assessed Valuation:</b>	\$129,606,287		
<b>Population:</b>	5,350		
<b>Employees:</b>			
<b>Full Time:</b>	6		
<b>Part Time:</b>	25		
<b>Salaries Paid:</b>	\$254,036		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$351,245	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$66	\$126	\$76
Revenue Collected During FY 18:	\$807,589	\$207,233	\$143,155
Expenditures During FY 18:	\$766,098	\$200,282	\$125,029
Per Capita Revenue:	\$151	\$113	\$79
Per Capita Expenditures:	\$143	\$106	\$67
Revenues over (under) Expenditures:	\$41,491	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	51.26%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$392,736	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$73	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$392,736	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$2,126,904</b>	\$126,531	\$
Per Capita Debt:	<b>\$398</b>	\$59	\$
General Obligation Debt over EAV:	<b>1.44%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Dunlap Fire Protection District</b>		
<b>Unit Code:</b>	072/030/06	<b>County:</b>	Peoria
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$1,370,600		
<b>Equalized Assessed Valuation:</b>	\$201,605,373		
<b>Population:</b>	8,000		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	44		
<b>Salaries Paid:</b>	\$146,893		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$281,137	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$35	\$126	\$76
Revenue Collected During FY 18:	\$681,530	\$207,233	\$143,155
Expenditures During FY 18:	\$592,771	\$200,282	\$125,029
Per Capita Revenue:	\$85	\$113	\$79
Per Capita Expenditures:	\$74	\$106	\$67
Revenues over (under) Expenditures:	\$88,759	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	62.40%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$369,896	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$46	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$369,896	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$14,155</b>	\$126,531	\$
Per Capita Debt:	<b>\$2</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Dunleith Menominee Fire Protection District</b>														
<b>Unit Code:</b>	043/010/06	<b>County:</b>	Jo Daviess												
<b>Fiscal Year End:</b>	4/30/2018														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$232,200														
<b>Equalized Assessed Valuation:</b>	\$79,401,685														
<b>Population:</b>	32,490														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$123,694	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$4	\$126	\$76
Revenue Collected During FY 18:	\$135,449	\$207,233	\$143,155
Expenditures During FY 18:	\$154,630	\$200,282	\$125,029
Per Capita Revenue:	\$4	\$113	\$79
Per Capita Expenditures:	\$5	\$106	\$67
Revenues over (under) Expenditures:	-\$19,181	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	67.59%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$104,513	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$3	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$104,513	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Dupo Fire Protection District</b>		
<b>Unit Code:</b>	088/040/06	<b>County:</b>	St. Clair
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$538,023		
<b>Equalized Assessed Valuation:</b>	\$37,147,068		
<b>Population:</b>	4,711		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	25		
<b>Salaries Paid:</b>	\$119,043		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$152,317	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$32	\$126	\$76
Revenue Collected During FY 18:	\$453,097	\$207,233	\$143,155
Expenditures During FY 18:	\$474,294	\$200,282	\$125,029
Per Capita Revenue:	\$96	\$113	\$79
Per Capita Expenditures:	\$101	\$106	\$67
Revenues over (under) Expenditures:	-\$21,197	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	27.65%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$131,120	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$28	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$156,978	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$316,306</b>	<b>\$126,531</b>	<b>\$</b>
Per Capita Debt:	<b>\$67</b>	<b>\$59</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$424</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 18:	<b>\$</b>	<b>\$916</b>	<b>\$</b>
Expenditures During FY 18:	<b>\$</b>	<b>\$829</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$88</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	<b>\$</b>	<b>\$512</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Dwight Fire Protection District		
<b>Unit Code:</b>	053/030/06	<b>County:</b>	Livingston
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,254,269		
<b>Equalized Assessed Valuation:</b>	\$96,364,601		
<b>Population:</b>	4,863		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	7		
<b>Salaries Paid:</b>	\$71,318		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$236,865	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$49	\$126	\$76
Revenue Collected During FY 18:	\$729,778	\$207,233	\$143,155
Expenditures During FY 18:	\$978,183	\$200,282	\$125,029
Per Capita Revenue:	\$150	\$113	\$79
Per Capita Expenditures:	\$201	\$106	\$67
Revenues over (under) Expenditures:	-\$248,405	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	27.81%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$272,060	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$56	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$272,060	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$225,543	\$126,531	\$
Per Capita Debt:	\$46	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Earlville Fire Protection District</b>		
<b>Unit Code:</b>	050/040/06	<b>County:</b>	Lasalle
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$951,350		
<b>Equalized Assessed Valuation:</b>	\$69,035,614		
<b>Population:</b>	2,586		
<b>Employees:</b>			
<b>Full Time:</b>	4		
<b>Part Time:</b>	30		
<b>Salaries Paid:</b>	\$120,782		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$547,051	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$212	\$126	\$76
Revenue Collected During FY 18:	\$262,238	\$207,233	\$143,155
Expenditures During FY 18:	\$678,016	\$200,282	\$125,029
Per Capita Revenue:	\$101	\$113	\$79
Per Capita Expenditures:	\$262	\$106	\$67
Revenues over (under) Expenditures:	-\$415,778	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	41.27%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$279,792	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$108	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$161,244	\$22,450	\$
Total Unrestricted Net Assets:	\$118,548	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$118,463</b>	\$126,531	\$
Per Capita Debt:	<b>\$46</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	East Dundee & Countryside Fire Protection District		
<b>Unit Code:</b>	045/050/06	<b>County:</b>	Kane
<b>Fiscal Year End:</b>	12/31/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$2,926,439		
<b>Equalized Assessed Valuation:</b>	\$237,218,290		
<b>Population:</b>	4,900		
<b>Employees:</b>			
	<b>Full Time:</b>	7	
	<b>Part Time:</b>	24	
	<b>Salaries Paid:</b>	\$1,218,537	

Blended Component Units
Number Submitted = 1
Firefighters' Pension

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,080,081	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$220	\$169	\$94
Revenue Collected During FY 18:	\$2,678,877	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$2,653,599	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$547	\$253	\$218
Per Capita Expenditures:	\$542	\$250	\$216
Revenues over (under) Expenditures:	\$25,278	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	41.66%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$1,105,359	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$226	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$21,161	\$671,107	\$161,984
Total Unrestricted Net Assets:	-\$1,549,953	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$5,289,021</b>	<b>\$3,547,817</b>	<b>\$214,199</b>
Per Capita Debt:	<b>\$1,079</b>	<b>\$124</b>	<b>\$19</b>
General Obligation Debt over EAV:	<b>1.87%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	<b>\$8,439</b>	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	<b>\$2</b>	\$
Revenue Collected During FY 18:	\$	<b>\$21,941</b>	\$
Expenditures During FY 18:	\$	<b>\$19,068</b>	\$
Per Capita Revenue:	\$	<b>\$5</b>	\$
Per Capita Expenditures:	\$	<b>\$4</b>	\$
Operating Income (loss):	\$	<b>\$2,873</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>2.19%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	<b>\$8,958</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$2</b>	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	East Joliet Fire Protection District		
<b>Unit Code:</b>	099/030/06	<b>County:</b>	Will
<b>Fiscal Year End:</b>	12/31/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$5,143,690		
<b>Equalized Assessed Valuation:</b>	\$139,714,013		
<b>Population:</b>	16,500		
<b>Employees:</b>			
<b>Full Time:</b>		13	
<b>Part Time:</b>		28	
<b>Salaries Paid:</b>		\$1,283,694	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$666,961	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$40	\$169	\$94
Revenue Collected During FY 18:	\$2,578,901	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$2,876,060	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$156	\$253	\$218
Per Capita Expenditures:	\$174	\$250	\$216
Revenues over (under) Expenditures:	-\$297,159	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	12.86%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$369,802	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$22	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,912,727	\$671,107	\$161,984
Total Unrestricted Net Assets:	-\$1,504,587	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$1,382,973</b>	<b>\$3,547,817</b>	<b>\$214,199</b>
Per Capita Debt:	<b>\$84</b>	<b>\$124</b>	<b>\$19</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	<b>\$8,439</b>	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	<b>\$2</b>	\$
Revenue Collected During FY 18:	\$	<b>\$21,941</b>	\$
Expenditures During FY 18:	\$	<b>\$19,068</b>	\$
Per Capita Revenue:	\$	<b>\$5</b>	\$
Per Capita Expenditures:	\$	<b>\$4</b>	\$
Operating Income (loss):	\$	<b>\$2,873</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>2.19%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	<b>\$8,958</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$2</b>	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>East Moline Rural Fire Protection District</b>														
<b>Unit Code:</b>	081/100/06	<b>County:</b>	Rock Island												
<b>Fiscal Year End:</b>	12/31/2018														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$124,203														
<b>Equalized Assessed Valuation:</b>	\$22,532,474														
<b>Population:</b>	400														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$6,362	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$16	\$126	\$76
Revenue Collected During FY 18:	\$85,495	\$207,233	\$143,155
Expenditures During FY 18:	\$89,743	\$200,282	\$125,029
Per Capita Revenue:	\$214	\$113	\$79
Per Capita Expenditures:	\$224	\$106	\$67
Revenues over (under) Expenditures:	-\$4,248	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	2.36%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$2,114	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$5	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$2,114	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	East Pike Fire Protection District		
<b>Unit Code:</b>	075/020/06	<b>County:</b>	Pike
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$89,000		
<b>Equalized Assessed Valuation:</b>	\$15,615,863		
<b>Population:</b>	10,000		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$5,272	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$1	\$126	\$76
Revenue Collected During FY 18:	\$57,201	\$207,233	\$143,155
Expenditures During FY 18:	\$47,031	\$200,282	\$125,029
Per Capita Revenue:	\$6	\$113	\$79
Per Capita Expenditures:	\$5	\$106	\$67
Revenues over (under) Expenditures:	\$10,170	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	36.75%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$17,284	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$2	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	-\$74,250	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$91,534</b>	<b>\$126,531</b>	<b>\$</b>
Per Capita Debt:	<b>\$9</b>	<b>\$59</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$424</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 18:	<b>\$</b>	<b>\$916</b>	<b>\$</b>
Expenditures During FY 18:	<b>\$</b>	<b>\$829</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$88</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	<b>\$</b>	<b>\$512</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	East Side Fire Protection District		
<b>Unit Code:</b>	088/050/06	<b>County:</b>	St. Clair
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$801,120		
<b>Equalized Assessed Valuation:</b>	\$202,535,312		
<b>Population:</b>	13,500		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	33		
<b>Salaries Paid:</b>	\$32,407		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$519,994	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$39	\$126	\$76
Revenue Collected During FY 18:	\$473,256	\$207,233	\$143,155
Expenditures During FY 18:	\$261,466	\$200,282	\$125,029
Per Capita Revenue:	\$35	\$113	\$79
Per Capita Expenditures:	\$19	\$106	\$67
Revenues over (under) Expenditures:	\$211,790	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	279.88%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$731,784	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$54	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$46,957	\$13,375	\$
Total Unreserved Funds:	\$684,827	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>East Side Fire Protection District</b>		
<b>Unit Code:</b>	083/060/06	<b>County:</b>	Sangamon
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$113,581		
<b>Equalized Assessed Valuation:</b>	\$33,140,902		
<b>Population:</b>	4,791		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	3		
<b>Salaries Paid:</b>	\$3,000		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$66,412	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$14	\$126	\$76
Revenue Collected During FY 18:	\$113,670	\$207,233	\$143,155
Expenditures During FY 18:	\$113,581	\$200,282	\$125,029
Per Capita Revenue:	\$24	\$113	\$79
Per Capita Expenditures:	\$24	\$106	\$67
Revenues over (under) Expenditures:	\$89	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	58.55%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$66,501	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$14	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$62,501	\$13,375	\$
Total Unreserved Funds:	\$4,000	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Eastern Prairie Fire Protection District</b>		
<b>Unit Code:</b>	010/040/06	<b>County:</b>	Champaign
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$328,325		
<b>Equalized Assessed Valuation:</b>	\$30,201,904		
<b>Population:</b>	3,500		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	24		
<b>Salaries Paid:</b>	\$15,342		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$545,396	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$156	\$126	\$76
Revenue Collected During FY 18:	\$176,826	\$207,233	\$143,155
Expenditures During FY 18:	\$129,360	\$200,282	\$125,029
Per Capita Revenue:	\$51	\$113	\$79
Per Capita Expenditures:	\$37	\$106	\$67
Revenues over (under) Expenditures:	\$47,466	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	465.49%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$602,160	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$172	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$602,160	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Easton Rural Fire Protection District</b>		
<b>Unit Code:</b>	060/010/06	<b>County:</b>	Mason
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$132,923		
<b>Equalized Assessed Valuation:</b>	\$20,110,745		
<b>Population:</b>	700		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$56,128	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$80	\$126	\$76
Revenue Collected During FY 18:	\$74,065	\$207,233	\$143,155
Expenditures During FY 18:	\$64,887	\$200,282	\$125,029
Per Capita Revenue:	\$106	\$113	\$79
Per Capita Expenditures:	\$93	\$106	\$67
Revenues over (under) Expenditures:	\$9,178	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	100.65%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$65,306	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$93	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Edge-Scott Fire Protection District		
<b>Unit Code:</b>	010/045/06	<b>County:</b>	Champaign
<b>Fiscal Year End:</b>	12/31/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$423,445		
<b>Equalized Assessed Valuation:</b>	\$20,857,370		
<b>Population:</b>	2,000		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$602,405	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$301	\$126	\$76
Revenue Collected During FY 18:	\$101,333	\$207,233	\$143,155
Expenditures During FY 18:	\$143,430	\$200,282	\$125,029
Per Capita Revenue:	\$51	\$113	\$79
Per Capita Expenditures:	\$72	\$106	\$67
Revenues over (under) Expenditures:	-\$42,097	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	390.65%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$560,308	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$280	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$310,135	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$113,045</b>	\$126,531	\$
Per Capita Debt:	<b>\$57</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Edgewood Bi-County Fire Protection District</b>		
<b>Unit Code:</b>	025/030/06	<b>County:</b>	Effingham
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$87,050		
<b>Equalized Assessed Valuation:</b>	\$18,301,251		
<b>Population:</b>	3,000		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$42,115	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$14	\$126	\$76
Revenue Collected During FY 18:	\$94,285	\$207,233	\$143,155
Expenditures During FY 18:	\$54,300	\$200,282	\$125,029
Per Capita Revenue:	\$31	\$113	\$79
Per Capita Expenditures:	\$18	\$106	\$67
Revenues over (under) Expenditures:	\$39,985	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	151.20%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$82,100	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$27	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Edinburg Fire Protection District		
<b>Unit Code:</b>	011/020/06	<b>County:</b>	Christian
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$121,844		
<b>Equalized Assessed Valuation:</b>	\$28,601,600		
<b>Population:</b>	1,200		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	21		
<b>Salaries Paid:</b>	\$4,816		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$47,698	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$40	\$126	\$76
Revenue Collected During FY 18:	\$69,974	\$207,233	\$143,155
Expenditures During FY 18:	\$48,581	\$200,282	\$125,029
Per Capita Revenue:	\$58	\$113	\$79
Per Capita Expenditures:	\$40	\$106	\$67
Revenues over (under) Expenditures:	\$21,393	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	142.22%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$69,091	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$58	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$74,256	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	El Paso Fire Protection District		
<b>Unit Code:</b>	102/030/06	<b>County:</b>	Woodford
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$2,539,945		
<b>Equalized Assessed Valuation:</b>	\$106,942,432		
<b>Population:</b>	4,400		
<b>Employees:</b>			
<b>Full Time:</b>		10	
<b>Part Time:</b>		56	
<b>Salaries Paid:</b>		\$1,351,111	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$844,701	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$192	\$169	\$94
Revenue Collected During FY 18:	\$959,155	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$1,044,163	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$218	\$253	\$218
Per Capita Expenditures:	\$237	\$250	\$216
Revenues over (under) Expenditures:	-\$85,008	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	84.82%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$885,636	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$201	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$12,335	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$873,301	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$700,000</b>	<b>\$3,547,817</b>	<b>\$214,199</b>
Per Capita Debt:	<b>\$159</b>	<b>\$124</b>	<b>\$19</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$953.773</b>	<b>\$8,439</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$217</b>	<b>\$2</b>	<b>\$</b>
Revenue Collected During FY 18:	<b>\$2.695.588</b>	<b>\$21,941</b>	<b>\$</b>
Expenditures During FY 18:	<b>\$2.400.550</b>	<b>\$19,068</b>	<b>\$</b>
Per Capita Revenue:	<b>\$613</b>	<b>\$5</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$546</b>	<b>\$4</b>	<b>\$</b>
Operating Income (loss):	<b>\$295.038</b>	<b>\$2,873</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>42.22%</b>	<b>2.19%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	<b>\$1.013.515</b>	<b>\$8,958</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$230</b>	<b>\$2</b>	<b>\$</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Elba-Salem Fire Protection District														
<b>Unit Code:</b>	048/030/06	<b>County:</b>	Knox												
<b>Fiscal Year End:</b>	5/31/2018														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$354,625														
<b>Equalized Assessed Valuation:</b>	\$27,456,146														
<b>Population:</b>	1,290														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$123,687	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$96	\$126	\$76
Revenue Collected During FY 18:	\$258,037	\$207,233	\$143,155
Expenditures During FY 18:	\$240,959	\$200,282	\$125,029
Per Capita Revenue:	\$200	\$113	\$79
Per Capita Expenditures:	\$187	\$106	\$67
Revenues over (under) Expenditures:	\$17,078	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	58.42%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$140,765	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$109	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$140,765	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$213,125</b>	\$126,531	\$
Per Capita Debt:	<b>\$165</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Elburn-Countryside Fire Protection District		
<b>Unit Code:</b>	045/060/06	<b>County:</b>	Kane
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$9,149,382		
<b>Equalized Assessed Valuation:</b>	\$834,608,674		
<b>Population:</b>	23,000		
<b>Employees:</b>			
<b>Full Time:</b>		30	
<b>Part Time:</b>		45	
<b>Salaries Paid:</b>		\$3,403,133	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$465,846	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$20	\$169	\$94
Revenue Collected During FY 18:	\$6,394,655	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$5,924,332	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$278	\$253	\$218
Per Capita Expenditures:	\$258	\$250	\$216
Revenues over (under) Expenditures:	\$470,323	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	0.61%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$36,169	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$2	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$21,027	\$671,107	\$161,984
Total Unrestricted Net Assets:	-\$549,970	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$3,547,817	\$214,199
Per Capita Debt:	\$	\$124	\$19
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$8,439	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2	\$
Revenue Collected During FY 18:	\$	\$21,941	\$
Expenditures During FY 18:	\$	\$19,068	\$
Per Capita Revenue:	\$	\$5	\$
Per Capita Expenditures:	\$	\$4	\$
Operating Income (loss):	\$	\$2,873	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.19%	0.00%
Ending Retained Earnings for FY 17:	\$	\$8,958	\$
Per Capita Ending Retained Earnings:	\$	\$2	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Elizabeth Fire Protection District		
<b>Unit Code:</b>	043/020/06	<b>County:</b>	Jo Daviess
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$433,365		
<b>Equalized Assessed Valuation:</b>	\$88,025,115		
<b>Population:</b>	2,850		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$272,792	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$96	\$126	\$76
Revenue Collected During FY 18:	\$321,067	\$207,233	\$143,155
Expenditures During FY 18:	\$241,737	\$200,282	\$125,029
Per Capita Revenue:	\$113	\$113	\$79
Per Capita Expenditures:	\$85	\$106	\$67
Revenues over (under) Expenditures:	\$79,330	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	145.66%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$352,122	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$124	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$352,122	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Elkhart Fire Protection District</b>														
<b>Unit Code:</b>	054/020/06	<b>County:</b>	Logan												
<b>Fiscal Year End:</b>	4/30/2018														
<b>Accounting Method:</b>	Cash With Assets														
<b>Appropriation or Budget:</b>	\$211,857														
<b>Equalized Assessed Valuation:</b>	\$37,660,312														
<b>Population:</b>	405														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$212,653	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$525	\$126	\$76
Revenue Collected During FY 18:	\$117,270	\$207,233	\$143,155
Expenditures During FY 18:	\$96,222	\$200,282	\$125,029
Per Capita Revenue:	\$290	\$113	\$79
Per Capita Expenditures:	\$238	\$106	\$67
Revenues over (under) Expenditures:	\$21,048	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	242.88%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$233,701	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$577	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$233,701	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$156,558</b>	\$126,531	\$
Per Capita Debt:	<b>\$387</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Elliott Fire Protection District</b>		
<b>Unit Code:</b>	027/060/06	<b>County:</b>	Ford
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$75,908		
<b>Equalized Assessed Valuation:</b>	\$13,650,372		
<b>Population:</b>	587		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$29,826	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$51	\$126	\$76
Revenue Collected During FY 18:	\$44,230	\$207,233	\$143,155
Expenditures During FY 18:	\$36,506	\$200,282	\$125,029
Per Capita Revenue:	\$75	\$113	\$79
Per Capita Expenditures:	\$62	\$106	\$67
Revenues over (under) Expenditures:	\$7,724	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	102.86%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$37,550	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$64	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$25,264	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Ellsworth Fire Protection District		
<b>Unit Code:</b>	064/090/06	<b>County:</b>	McLean
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$113,098		
<b>Equalized Assessed Valuation:</b>	\$33,483,836		
<b>Population:</b>	689		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	21		
<b>Salaries Paid:</b>	\$30,286		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$121,737	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$177	\$126	\$76
Revenue Collected During FY 18:	\$146,238	\$207,233	\$143,155
Expenditures During FY 18:	\$194,313	\$200,282	\$125,029
Per Capita Revenue:	\$212	\$113	\$79
Per Capita Expenditures:	\$282	\$106	\$67
Revenues over (under) Expenditures:	-\$48,075	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	37.91%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$73,662	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$107	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$73,663	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$518,401</b>	\$126,531	\$
Per Capita Debt:	<b>\$752</b>	\$59	\$
General Obligation Debt over EAV:	<b>1.09%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Elmwood Fire Protection District</b>		
<b>Unit Code:</b>	072/040/06	<b>County:</b>	Peoria
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$293,110		
<b>Equalized Assessed Valuation:</b>	\$48,448,460		
<b>Population:</b>	2,100		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$99,460	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$47	\$126	\$76
Revenue Collected During FY 18:	\$240,464	\$207,233	\$143,155
Expenditures During FY 18:	\$215,270	\$200,282	\$125,029
Per Capita Revenue:	\$115	\$113	\$79
Per Capita Expenditures:	\$103	\$106	\$67
Revenues over (under) Expenditures:	\$25,194	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	57.91%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$124,654	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$59	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$124,654	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$108,030</b>	\$126,531	\$
Per Capita Debt:	<b>\$51</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Elwood Fire Protection District		
<b>Unit Code:</b>	099/040/06	<b>County:</b>	Will
<b>Fiscal Year End:</b>	12/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$7,440,596		
<b>Equalized Assessed Valuation:</b>	\$507,341,990		
<b>Population:</b>	2,256		
<b>Employees:</b>			
<b>Full Time:</b>		3	
<b>Part Time:</b>		7	
<b>Salaries Paid:</b>	\$252,632		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,389,622	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$1,059	\$169	\$94
Revenue Collected During FY 18:	\$4,161,940	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$4,579,844	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$1,845	\$253	\$218
Per Capita Expenditures:	\$2,030	\$250	\$216
Revenues over (under) Expenditures:	-\$417,904	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	43.05%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$1,971,718	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$874	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$1,971,718	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$3,547,817	\$214,199
Per Capita Debt:	\$	\$124	\$19
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$8,439	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2	\$
Revenue Collected During FY 18:	\$	\$21,941	\$
Expenditures During FY 18:	\$	\$19,068	\$
Per Capita Revenue:	\$	\$5	\$
Per Capita Expenditures:	\$	\$4	\$
Operating Income (loss):	\$	\$2,873	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.19%	0.00%
Ending Retained Earnings for FY 17:	\$	\$8,958	\$
Per Capita Ending Retained Earnings:	\$	\$2	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Emden Fire Protection District</b>		
<b>Unit Code:</b>	054/030/06	<b>County:</b>	Logan
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$313,500		
<b>Equalized Assessed Valuation:</b>	\$23,492,728		
<b>Population:</b>	1,100		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	26		
<b>Salaries Paid:</b>	\$10,528		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$240,595	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$219	\$126	\$76
Revenue Collected During FY 18:	\$78,295	\$207,233	\$143,155
Expenditures During FY 18:	\$41,406	\$200,282	\$125,029
Per Capita Revenue:	\$71	\$113	\$79
Per Capita Expenditures:	\$38	\$106	\$67
Revenues over (under) Expenditures:	\$36,889	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	670.15%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$277,484	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$252	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$277,484	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Emerald Mound Fire Protection District</b>		
<b>Unit Code:</b>	088/060/06	<b>County:</b>	St. Clair
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$464,840		
<b>Equalized Assessed Valuation:</b>	\$80,626,554		
<b>Population:</b>	4,900		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

<b>Blended Component Units</b>

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$300,098	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$61	\$126	\$76
Revenue Collected During FY 18:	\$384,027	\$207,233	\$143,155
Expenditures During FY 18:	\$367,682	\$200,282	\$125,029
Per Capita Revenue:	\$78	\$113	\$79
Per Capita Expenditures:	\$75	\$106	\$67
Revenues over (under) Expenditures:	\$16,345	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	86.06%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$316,443	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$65	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$41,153	\$22,450	\$
Total Unrestricted Net Assets:	\$275,290	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$1,348,536</b>	\$126,531	\$
Per Capita Debt:	<b>\$275</b>	\$59	\$
General Obligation Debt over EAV:	<b>1.54%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Emington-Campus Fire Protection District</b>		
<b>Unit Code:</b>	053/035/06	<b>County:</b>	Livingston
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$45,600		
<b>Equalized Assessed Valuation:</b>	\$15,784,858		
<b>Population:</b>	450		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>		
	<b>Salaries Paid:</b>	\$	

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$32,195	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$72	\$126	\$76
Revenue Collected During FY 18:	\$43,313	\$207,233	\$143,155
Expenditures During FY 18:	\$35,886	\$200,282	\$125,029
Per Capita Revenue:	\$96	\$113	\$79
Per Capita Expenditures:	\$80	\$106	\$67
Revenues over (under) Expenditures:	\$7,427	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	110.41%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$39,622	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$88	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$551	\$22,450	\$
Total Unrestricted Net Assets:	\$39,071	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Emmet Chalmers Fire Protection District</b>		
<b>Unit Code:</b>	062/025/06	<b>County:</b>	Mcdonough
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$48,169		
<b>Equalized Assessed Valuation:</b>	\$28,373,629		
<b>Population:</b>	2,058		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$131,780	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$64	\$126	\$76
Revenue Collected During FY 18:	\$26,580	\$207,233	\$143,155
Expenditures During FY 18:	\$17,915	\$200,282	\$125,029
Per Capita Revenue:	\$13	\$113	\$79
Per Capita Expenditures:	\$9	\$106	\$67
Revenues over (under) Expenditures:	\$8,665	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	789.21%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$141,387	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$69	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$105,000</b>	\$126,531	\$
Per Capita Debt:	<b>\$51</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.37%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Enfield Fire Protection District		
<b>Unit Code:</b>	097/010/06	<b>County:</b>	White
<b>Fiscal Year End:</b>	10/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$34,680		
<b>Equalized Assessed Valuation:</b>	\$11,015,400		
<b>Population:</b>	1,342		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$77,931	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$58	\$126	\$76
Revenue Collected During FY 18:	\$39,182	\$207,233	\$143,155
Expenditures During FY 18:	\$35,444	\$200,282	\$125,029
Per Capita Revenue:	\$29	\$113	\$79
Per Capita Expenditures:	\$26	\$106	\$67
Revenues over (under) Expenditures:	\$3,738	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	260.87%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$92,461	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$69	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$92,461	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Erie Fire Protection District</b>		
<b>Unit Code:</b>	098/020/06	<b>County:</b>	Whiteside
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$979,300		
<b>Equalized Assessed Valuation:</b>	\$56,851,801		
<b>Population:</b>	3,240		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	63		
<b>Salaries Paid:</b>	\$136,055		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,816,559	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$561	\$126	\$76
Revenue Collected During FY 18:	\$567,997	\$207,233	\$143,155
Expenditures During FY 18:	\$419,093	\$200,282	\$125,029
Per Capita Revenue:	\$175	\$113	\$79
Per Capita Expenditures:	\$129	\$106	\$67
Revenues over (under) Expenditures:	\$148,904	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	140.18%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$587,488	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$181	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$587,488	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$91,273</b>	\$126,531	\$
Per Capita Debt:	<b>\$28</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Essex Fire Protection District		
<b>Unit Code:</b>	046/040/06	<b>County:</b>	Kankakee
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$549,100		
<b>Equalized Assessed Valuation:</b>	\$35,944,645		
<b>Population:</b>	2,000		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	4	
	<b>Salaries Paid:</b>	\$14,580	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$179,681	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$90	\$126	\$76
Revenue Collected During FY 18:	\$183,855	\$207,233	\$143,155
Expenditures During FY 18:	\$176,917	\$200,282	\$125,029
Per Capita Revenue:	\$92	\$113	\$79
Per Capita Expenditures:	\$88	\$106	\$67
Revenues over (under) Expenditures:	\$6,938	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	105.48%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$186,619	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$93	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$25,199	\$13,375	\$
Total Unreserved Funds:	\$161,421	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$586,677</b>	\$126,531	\$
Per Capita Debt:	<b>\$293</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Eureka Fire Protection District		
<b>Unit Code:</b>	102/040/06	<b>County:</b>	Woodford
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,760,310		
<b>Equalized Assessed Valuation:</b>	\$157,607,335		
<b>Population:</b>	6,317		
<b>Employees:</b>			
<b>Full Time:</b>	6		
<b>Part Time:</b>	70		
<b>Salaries Paid:</b>	\$606,570		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$235,047	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$37	\$169	\$94
Revenue Collected During FY 18:	\$1,525,611	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$1,945,721	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$242	\$253	\$218
Per Capita Expenditures:	\$308	\$250	\$216
Revenues over (under) Expenditures:	-\$420,110	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	16.19%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$314,937	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$50	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$314,937	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$889,863</b>	\$3,547,817	\$214,199
Per Capita Debt:	<b>\$141</b>	\$124	\$19
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$8,439	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2	\$
Revenue Collected During FY 18:	\$	\$21,941	\$
Expenditures During FY 18:	\$	\$19,068	\$
Per Capita Revenue:	\$	\$5	\$
Per Capita Expenditures:	\$	\$4	\$
Operating Income (loss):	\$	\$2,873	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	2.19%	0.00%
Ending Retained Earnings for FY 17:	\$	\$8,958	\$
Per Capita Ending Retained Earnings:	\$	\$2	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Ewing-Northern Fire Protection District</b>		
<b>Unit Code:</b>	028/005/06	<b>County:</b>	Franklin
<b>Fiscal Year End:</b>	12/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$206,500		
<b>Equalized Assessed Valuation:</b>	\$50,853,158		
<b>Population:</b>	3,500		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>		
	<b>Salaries Paid:</b>	\$	

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$161,030	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$46	\$126	\$76
Revenue Collected During FY 18:	\$166,815	\$207,233	\$143,155
Expenditures During FY 18:	\$279,828	\$200,282	\$125,029
Per Capita Revenue:	\$48	\$113	\$79
Per Capita Expenditures:	\$80	\$106	\$67
Revenues over (under) Expenditures:	-\$113,013	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	52.99%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$148,274	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$42	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,372	\$22,450	\$
Total Unrestricted Net Assets:	\$145,902	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$89,440</b>	<b>\$126,531</b>	<b>\$</b>
Per Capita Debt:	<b>\$26</b>	<b>\$59</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$424</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 18:	<b>\$</b>	<b>\$916</b>	<b>\$</b>
Expenditures During FY 18:	<b>\$</b>	<b>\$829</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$88</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	<b>\$</b>	<b>\$512</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	F M C Fire Protection District		
<b>Unit Code:</b>	092/035/06	<b>County:</b>	Vermilion
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$68,132		
<b>Equalized Assessed Valuation:</b>	\$42,126,400		
<b>Population:</b>	1,800		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$16,410	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$9	\$126	\$76
Revenue Collected During FY 18:	\$73,132	\$207,233	\$143,155
Expenditures During FY 18:	\$68,132	\$200,282	\$125,029
Per Capita Revenue:	\$41	\$113	\$79
Per Capita Expenditures:	\$38	\$106	\$67
Revenues over (under) Expenditures:	\$5,000	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	31.42%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$21,410	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$12	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Fairbury Rural Fire Protection District</b>		
<b>Unit Code:</b>	053/037/06	<b>County:</b>	Livingston
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$36,453		
<b>Equalized Assessed Valuation:</b>	\$44,077,962		
<b>Population:</b>	600		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>		
	<b>Salaries Paid:</b>	\$	

<b>Blended Component Units</b>

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$19,444	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$32	\$126	\$76
Revenue Collected During FY 18:	\$35,025	\$207,233	\$143,155
Expenditures During FY 18:	\$28,059	\$200,282	\$125,029
Per Capita Revenue:	\$58	\$113	\$79
Per Capita Expenditures:	\$47	\$106	\$67
Revenues over (under) Expenditures:	\$6,966	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	94.12%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$26,410	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$44	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$26,410	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Fairfield Rural Fire Protection District		
<b>Unit Code:</b>	096/015/06	<b>County:</b>	Wayne
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$115,700		
<b>Equalized Assessed Valuation:</b>	\$44,348,696		
<b>Population:</b>	3,500		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	1	
	<b>Salaries Paid:</b>	\$4,288	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$123,382	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$35	\$126	\$76
Revenue Collected During FY 18:	\$118,782	\$207,233	\$143,155
Expenditures During FY 18:	\$58,275	\$200,282	\$125,029
Per Capita Revenue:	\$34	\$113	\$79
Per Capita Expenditures:	\$17	\$106	\$67
Revenues over (under) Expenditures:	\$60,507	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	249.56%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$145,432	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$42	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$26,500	\$22,450	\$
Total Unrestricted Net Assets:	\$118,932	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$242,730</b>	\$126,531	\$
Per Capita Debt:	<b>\$69</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Fairview Fire Protection District		
<b>Unit Code:</b>	029/070/06	<b>County:</b>	Fulton
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$172,350		
<b>Equalized Assessed Valuation:</b>	\$24,510,290		
<b>Population:</b>	1,000		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$199,644	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$200	\$126	\$76
Revenue Collected During FY 18:	\$111,590	\$207,233	\$143,155
Expenditures During FY 18:	\$102,830	\$200,282	\$125,029
Per Capita Revenue:	\$112	\$113	\$79
Per Capita Expenditures:	\$103	\$106	\$67
Revenues over (under) Expenditures:	\$8,760	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	202.67%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$208,404	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$208	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$208,404	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$134,104</b>	\$126,531	\$
Per Capita Debt:	<b>\$134</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Fairview-Caseyville Twp Fire Protection District		
<b>Unit Code:</b>	088/070/06	<b>County:</b>	St. Clair
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$2,429,296		
<b>Equalized Assessed Valuation:</b>	\$373,486,409		
<b>Population:</b>	15,500		
<b>Employees:</b>			
	<b>Full Time:</b>	3	
	<b>Part Time:</b>	50	
	<b>Salaries Paid:</b>	\$403,492	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,526,483	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$98	\$169	\$94
Revenue Collected During FY 18:	\$1,411,155	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$1,379,016	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$91	\$253	\$218
Per Capita Expenditures:	\$89	\$250	\$216
Revenues over (under) Expenditures:	\$32,139	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	113.02%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$1,558,622	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$101	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$129,906	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$1,650,683	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$752,536</b>	<b>\$3,547,817</b>	<b>\$214,199</b>
Per Capita Debt:	<b>\$49</b>	<b>\$124</b>	<b>\$19</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	<b>\$8,439</b>	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	<b>\$2</b>	\$
Revenue Collected During FY 18:	\$	<b>\$21,941</b>	\$
Expenditures During FY 18:	\$	<b>\$19,068</b>	\$
Per Capita Revenue:	\$	<b>\$5</b>	\$
Per Capita Expenditures:	\$	<b>\$4</b>	\$
Operating Income (loss):	\$	<b>\$2,873</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>2.19%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	<b>\$8,958</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$2</b>	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Farina Fire Protection District		
<b>Unit Code:</b>	026/020/06	<b>County:</b>	Fayette
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$65,219		
<b>Equalized Assessed Valuation:</b>	\$7,776,032		
<b>Population:</b>	1,701		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>		
	<b>Salaries Paid:</b>	\$	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$47,268	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$28	\$126	\$76
Revenue Collected During FY 18:	\$80,582	\$207,233	\$143,155
Expenditures During FY 18:	\$61,959	\$200,282	\$125,029
Per Capita Revenue:	\$47	\$113	\$79
Per Capita Expenditures:	\$36	\$106	\$67
Revenues over (under) Expenditures:	\$18,623	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	106.35%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$65,891	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$39	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$18,623	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$40,000</b>	<b>\$126,531</b>	<b>\$</b>
Per Capita Debt:	<b>\$24</b>	<b>\$59</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$424</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 18:	<b>\$</b>	<b>\$916</b>	<b>\$</b>
Expenditures During FY 18:	<b>\$</b>	<b>\$829</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$88</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	<b>\$</b>	<b>\$512</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

Unit Name: **Farmer City Fire Protection District**

Unit Code: **020/010/06** County: **Dewitt**

Fiscal Year End: **6/30/2018**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$760,850**

Equalized Assessed Valuation: **\$68,878,873**

Population: **3,500**

Employees:

Full Time:

Part Time: **33**

Salaries Paid: **\$14,636**

#### Blended Component Units

Blended Component Units
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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	<b>\$462,126</b>	<b>\$236,840</b>	<b>\$139,657</b>
Per Capita Beginning Fund Balance:	<b>\$132</b>	<b>\$126</b>	<b>\$76</b>
Revenue Collected During FY 18:	<b>\$478,817</b>	<b>\$207,233</b>	<b>\$143,155</b>
Expenditures During FY 18:	<b>\$381,898</b>	<b>\$200,282</b>	<b>\$125,029</b>
Per Capita Revenue:	<b>\$137</b>	<b>\$113</b>	<b>\$79</b>
Per Capita Expenditures:	<b>\$109</b>	<b>\$106</b>	<b>\$67</b>
Revenues over (under) Expenditures:	<b>\$96,919</b>	<b>\$6,952</b>	<b>\$12,764</b>
Ratio of Fund Balance to Expenditures:	<b>146.39%</b>	<b>201.51%</b>	<b>121.11%</b>
Ending Fund Balance for FY 18:	<b>\$559,045</b>	<b>\$254,489</b>	<b>\$154,310</b>
Per Capita Ending Fund Balance:	<b>\$160</b>	<b>\$136</b>	<b>\$81</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$13,375</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$93,541</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$70,802</b>	<b>\$22,450</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$488,243</b>	<b>\$98,704</b>	<b>\$</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$85,945</b>	<b>\$126,531</b>	<b>\$</b>
Per Capita Debt:	<b>\$25</b>	<b>\$59</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$424</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 18:	<b>\$</b>	<b>\$916</b>	<b>\$</b>
Expenditures During FY 18:	<b>\$</b>	<b>\$829</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$88</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	<b>\$</b>	<b>\$512</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Farmersville-Waggoner Fire Protection District</b>		
<b>Unit Code:</b>	068/030/06	<b>County:</b>	Montgomery
<b>Fiscal Year End:</b>	10/31/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$75,000		
<b>Equalized Assessed Valuation:</b>	\$2,250,000		
<b>Population:</b>	2,500		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>		
	<b>Salaries Paid:</b>	\$	

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$215,234	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$86	\$126	\$76
Revenue Collected During FY 18:	\$84,912	\$207,233	\$143,155
Expenditures During FY 18:	\$33,957	\$200,282	\$125,029
Per Capita Revenue:	\$34	\$113	\$79
Per Capita Expenditures:	\$14	\$106	\$67
Revenues over (under) Expenditures:	\$50,955	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	783.90%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$266,189	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$106	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$266,190	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Farmington Fire Protection District		
<b>Unit Code:</b>	029/080/06	<b>County:</b>	Fulton
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$354,400		
<b>Equalized Assessed Valuation:</b>	\$50,906,449		
<b>Population:</b>	5,000		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>		
	<b>Salaries Paid:</b>	\$	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$178,492	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$36	\$126	\$76
Revenue Collected During FY 18:	\$160,396	\$207,233	\$143,155
Expenditures During FY 18:	\$129,067	\$200,282	\$125,029
Per Capita Revenue:	\$32	\$113	\$79
Per Capita Expenditures:	\$26	\$106	\$67
Revenues over (under) Expenditures:	\$31,329	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	162.57%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$209,821	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$42	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$209,821	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Fieldon Fire Protection District</b>		
<b>Unit Code:</b>	042/025/06	<b>County:</b>	Jersey
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$41,680		
<b>Equalized Assessed Valuation:</b>	\$14,727,033		
<b>Population:</b>	271		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	1		
<b>Salaries Paid:</b>	\$200		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$32,913	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$121	\$126	\$76
Revenue Collected During FY 18:	\$23,951	\$207,233	\$143,155
Expenditures During FY 18:	\$30,320	\$200,282	\$125,029
Per Capita Revenue:	\$88	\$113	\$79
Per Capita Expenditures:	\$112	\$106	\$67
Revenues over (under) Expenditures:	-\$6,369	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	87.55%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$26,544	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$98	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Fillmore Fire Protection District		
<b>Unit Code:</b>	068/010/06	<b>County:</b>	Montgomery
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$797,000		
<b>Equalized Assessed Valuation:</b>	\$10,268,782		
<b>Population:</b>	1,350		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$132,754	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$98	\$126	\$76
Revenue Collected During FY 18:	\$65,794	\$207,233	\$143,155
Expenditures During FY 18:	\$50,065	\$200,282	\$125,029
Per Capita Revenue:	\$49	\$113	\$79
Per Capita Expenditures:	\$37	\$106	\$67
Revenues over (under) Expenditures:	\$15,729	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	296.58%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$148,483	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$110	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$4,888</b>	\$126,531	\$
Per Capita Debt:	<b>\$4</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Findlay Fire Protection District</b>		
<b>Unit Code:</b>	086/007/06	<b>County:</b>	Shelby
<b>Fiscal Year End:</b>	8/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$318,430		
<b>Equalized Assessed Valuation:</b>	\$33,953,857		
<b>Population:</b>	1,000		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	22		
<b>Salaries Paid:</b>	\$21,545		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	<b>\$313,510</b>	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	<b>\$314</b>	\$126	\$76
Revenue Collected During FY 18:	<b>\$204,222</b>	\$207,233	\$143,155
Expenditures During FY 18:	<b>\$333,938</b>	\$200,282	\$125,029
Per Capita Revenue:	<b>\$204</b>	\$113	\$79
Per Capita Expenditures:	<b>\$334</b>	\$106	\$67
Revenues over (under) Expenditures:	<b>-\$129,716</b>	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	<b>55.04%</b>	201.51%	121.11%
Ending Fund Balance for FY 18:	<b>\$183,794</b>	\$254,489	\$154,310
Per Capita Ending Fund Balance:	<b>\$184</b>	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$10,961</b>	\$13,375	\$
Total Unreserved Funds:	<b>\$172,834</b>	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$22,450	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$100,900</b>	<b>\$126,531</b>	<b>\$</b>
Per Capita Debt:	<b>\$101</b>	<b>\$59</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$424</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 18:	<b>\$</b>	<b>\$916</b>	<b>\$</b>
Expenditures During FY 18:	<b>\$</b>	<b>\$829</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$88</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	<b>\$</b>	<b>\$512</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Flanagan-Graymont Fire Protection District</b>		
<b>Unit Code:</b>	053/040/06	<b>County:</b>	Livingston
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$421,350		
<b>Equalized Assessed Valuation:</b>	\$45,670,369		
<b>Population:</b>	2,000		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	25		
<b>Salaries Paid:</b>	\$10,360		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$321,766	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$161	\$126	\$76
Revenue Collected During FY 18:	\$172,470	\$207,233	\$143,155
Expenditures During FY 18:	\$132,206	\$200,282	\$125,029
Per Capita Revenue:	\$86	\$113	\$79
Per Capita Expenditures:	\$66	\$106	\$67
Revenues over (under) Expenditures:	\$40,264	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	273.84%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$362,030	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$181	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$362,030	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$138,209</b>	\$126,531	\$
Per Capita Debt:	<b>\$69</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Flat Rock Area Fire Protection District</b>		
<b>Unit Code:</b>	017/010/06	<b>County:</b>	Crawford
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$108,200		
<b>Equalized Assessed Valuation:</b>	\$19,342,914		
<b>Population:</b>	1,440		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$29,518	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$20	\$126	\$76
Revenue Collected During FY 18:	\$67,133	\$207,233	\$143,155
Expenditures During FY 18:	\$102,589	\$200,282	\$125,029
Per Capita Revenue:	\$47	\$113	\$79
Per Capita Expenditures:	\$71	\$106	\$67
Revenues over (under) Expenditures:	-\$35,456	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	-5.79%	201.51%	121.11%
Ending Fund Balance for FY 18:	-\$5,938	\$254,489	\$154,310
Per Capita Ending Fund Balance:	-\$4	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$158,362	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Forest River Fire Protection District		
<b>Unit Code:</b>	016/050/06	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$74,552		
<b>Equalized Assessed Valuation:</b>	\$31,498,219		
<b>Population:</b>	1,630		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

#### Blended Component Units

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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$9,584	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$6	\$126	\$76
Revenue Collected During FY 18:	\$60,980	\$207,233	\$143,155
Expenditures During FY 18:	\$59,385	\$200,282	\$125,029
Per Capita Revenue:	\$37	\$113	\$79
Per Capita Expenditures:	\$36	\$106	\$67
Revenues over (under) Expenditures:	\$1,595	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	18.82%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$11,179	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$7	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$11,179	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Forest View Fire Protection District		
<b>Unit Code:</b>	016/055/06	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	8/31/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$20,701		
<b>Equalized Assessed Valuation:</b>	\$11,065,489		
<b>Population:</b>	450		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	3		
<b>Salaries Paid:</b>	\$900		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$47,902	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$106	\$126	\$76
Revenue Collected During FY 18:	\$19,454	\$207,233	\$143,155
Expenditures During FY 18:	\$18,470	\$200,282	\$125,029
Per Capita Revenue:	\$43	\$113	\$79
Per Capita Expenditures:	\$41	\$106	\$67
Revenues over (under) Expenditures:	\$984	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	264.68%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$48,886	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$109	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Forman Fire Protection District</b>		
<b>Unit Code:</b>	060/020/06	<b>County:</b>	Mason
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$638,885		
<b>Equalized Assessed Valuation:</b>	\$69,701,189		
<b>Population:</b>	7,000		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	41		
<b>Salaries Paid:</b>	\$94,268		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$292,209	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$42	\$126	\$76
Revenue Collected During FY 18:	\$601,332	\$207,233	\$143,155
Expenditures During FY 18:	\$503,031	\$200,282	\$125,029
Per Capita Revenue:	\$86	\$113	\$79
Per Capita Expenditures:	\$72	\$106	\$67
Revenues over (under) Expenditures:	\$98,301	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	77.63%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$390,510	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$56	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$301,123	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$89,387</b>	\$126,531	\$
Per Capita Debt:	<b>\$13</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Forreston Fire Protection District</b>		
<b>Unit Code:</b>	071/020/06	<b>County:</b>	Ogle
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$612,220		
<b>Equalized Assessed Valuation:</b>	\$51,264,879		
<b>Population:</b>	4,400		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	43		
<b>Salaries Paid:</b>	\$155,057		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$898,050	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$204	\$126	\$76
Revenue Collected During FY 18:	\$387,560	\$207,233	\$143,155
Expenditures During FY 18:	\$675,304	\$200,282	\$125,029
Per Capita Revenue:	\$88	\$113	\$79
Per Capita Expenditures:	\$153	\$106	\$67
Revenues over (under) Expenditures:	-\$287,744	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	90.38%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$610,306	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$139	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$123,787	\$22,450	\$
Total Unrestricted Net Assets:	\$486,519	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Forrest-Strawn-Wing Fire Protection District		
<b>Unit Code:</b>	053/050/06	<b>County:</b>	Livingston
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$598,811		
<b>Equalized Assessed Valuation:</b>	\$42,627,236		
<b>Population:</b>	2,500		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	41	
	<b>Salaries Paid:</b>	\$14,728	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$76,219	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$30	\$126	\$76
Revenue Collected During FY 18:	\$178,023	\$207,233	\$143,155
Expenditures During FY 18:	\$229,723	\$200,282	\$125,029
Per Capita Revenue:	\$71	\$113	\$79
Per Capita Expenditures:	\$92	\$106	\$67
Revenues over (under) Expenditures:	-\$51,700	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	40.27%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$92,519	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$37	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$92,518	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$278,655</b>	\$126,531	\$
Per Capita Debt:	<b>\$111</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Fort Russell Fire Protection District</b>		
<b>Unit Code:</b>	057/035/06	<b>County:</b>	Madison
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$71,627		
<b>Equalized Assessed Valuation:</b>	\$56,918,204		
<b>Population:</b>	2,000		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	<b>\$152,046</b>	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	<b>\$76</b>	\$126	\$76
Revenue Collected During FY 18:	<b>\$94,233</b>	\$207,233	\$143,155
Expenditures During FY 18:	<b>\$71,627</b>	\$200,282	\$125,029
Per Capita Revenue:	<b>\$47</b>	\$113	\$79
Per Capita Expenditures:	<b>\$36</b>	\$106	\$67
Revenues over (under) Expenditures:	<b>\$22,606</b>	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	<b>243.84%</b>	201.51%	121.11%
Ending Fund Balance for FY 18:	<b>\$174,652</b>	\$254,489	\$154,310
Per Capita Ending Fund Balance:	<b>\$87</b>	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	<b>\$174,652</b>	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Fosterburg Fire Protection District		
<b>Unit Code:</b>	057/040/06	<b>County:</b>	Madison
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$719,662		
<b>Equalized Assessed Valuation:</b>	\$90,825,548		
<b>Population:</b>	4,091		
<b>Employees:</b>			
<b>Full Time:</b>	7		
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$251,239		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$290,028	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$71	\$126	\$76
Revenue Collected During FY 18:	\$635,396	\$207,233	\$143,155
Expenditures During FY 18:	\$691,031	\$200,282	\$125,029
Per Capita Revenue:	\$155	\$113	\$79
Per Capita Expenditures:	\$169	\$106	\$67
Revenues over (under) Expenditures:	-\$55,635	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	33.92%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$234,393	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$57	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$53,323	\$22,450	\$
Total Unrestricted Net Assets:	-\$598,336	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$92,744</b>	<b>\$126,531</b>	<b>\$</b>
Per Capita Debt:	<b>\$23</b>	<b>\$59</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$424</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 18:	<b>\$</b>	<b>\$916</b>	<b>\$</b>
Expenditures During FY 18:	<b>\$</b>	<b>\$829</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$88</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	<b>\$</b>	<b>\$512</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Four-Way Fire Protection District														
<b>Unit Code:</b>	081/110/06	<b>County:</b>	Rock Island												
<b>Fiscal Year End:</b>	4/30/2018														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$9,312														
<b>Equalized Assessed Valuation:</b>	\$2,559,555														
<b>Population:</b>	70														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$	\$126	\$76
Revenue Collected During FY 18:	\$9,271	\$207,233	\$143,155
Expenditures During FY 18:	\$12,421	\$200,282	\$125,029
Per Capita Revenue:	\$132	\$113	\$79
Per Capita Expenditures:	\$177	\$106	\$67
Revenues over (under) Expenditures:	-\$3,150	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	-25.36%	201.51%	121.11%
Ending Fund Balance for FY 18:	-\$3,150	\$254,489	\$154,310
Per Capita Ending Fund Balance:	-\$45	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Fox Lake Fire Protection District		
<b>Unit Code:</b>	049/050/06	<b>County:</b>	Lake
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$5,313,911		
<b>Equalized Assessed Valuation:</b>	\$709,566,495		
<b>Population:</b>	33,000		
<b>Employees:</b>			
<b>Full Time:</b>		12	
<b>Part Time:</b>		34	
<b>Salaries Paid:</b>		\$1,086,960	

Blended Component Units
Number Submitted = 1  Fire Pension

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,398,070	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$42	\$169	\$94
Revenue Collected During FY 18:	\$5,461,995	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$5,351,018	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$166	\$253	\$218
Per Capita Expenditures:	\$162	\$250	\$216
Revenues over (under) Expenditures:	\$110,977	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	28.20%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$1,509,047	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$46	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$22,110	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$962,360	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$1,183,173</b>	<b>\$3,547,817</b>	<b>\$214,199</b>
Per Capita Debt:	<b>\$36</b>	<b>\$124</b>	<b>\$19</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	<b>\$8,439</b>	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	<b>\$2</b>	\$
Revenue Collected During FY 18:	\$	<b>\$21,941</b>	\$
Expenditures During FY 18:	\$	<b>\$19,068</b>	\$
Per Capita Revenue:	\$	<b>\$5</b>	\$
Per Capita Expenditures:	\$	<b>\$4</b>	\$
Operating Income (loss):	\$	<b>\$2,873</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>2.19%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	<b>\$8,958</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$2</b>	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Fox River and Countryside Fire Protection District		
<b>Unit Code:</b>	045/160/06	<b>County:</b>	Kane
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$2,845,149		
<b>Equalized Assessed Valuation:</b>	\$961,201,906		
<b>Population:</b>	35,000		
<b>Employees:</b>			
	<b>Full Time:</b>	1	
	<b>Part Time:</b>	28	
	<b>Salaries Paid:</b>	\$589,160	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$146,480	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$4	\$169	\$94
Revenue Collected During FY 18:	\$3,002,484	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$2,207,553	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$86	\$253	\$218
Per Capita Expenditures:	\$63	\$250	\$216
Revenues over (under) Expenditures:	\$794,931	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	12.82%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$283,050	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$8	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$931,861	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$4,331,743</b>	<b>\$3,547,817</b>	<b>\$214,199</b>
Per Capita Debt:	<b>\$124</b>	<b>\$124</b>	<b>\$19</b>
General Obligation Debt over EAV:	<b>0.20%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	<b>\$8,439</b>	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	<b>\$2</b>	\$
Revenue Collected During FY 18:	\$	<b>\$21,941</b>	\$
Expenditures During FY 18:	\$	<b>\$19,068</b>	\$
Per Capita Revenue:	\$	<b>\$5</b>	\$
Per Capita Expenditures:	\$	<b>\$4</b>	\$
Operating Income (loss):	\$	<b>\$2,873</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>2.19%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	<b>\$8,958</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$2</b>	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Fox River Grove Fire Protection District</b>		
<b>Unit Code:</b>	063/040/06	<b>County:</b>	Mchenry
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$5,448,750		
<b>Equalized Assessed Valuation:</b>	\$180,351,300		
<b>Population:</b>	8,400		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	36	
	<b>Salaries Paid:</b>	\$437,809	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	<b>\$898,939</b>	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	<b>\$107</b>	\$169	\$94
Revenue Collected During FY 18:	<b>\$1,469,414</b>	\$4,873,273	\$3,378,976
Expenditures During FY 18:	<b>\$1,466,884</b>	\$4,750,592	\$3,026,715
Per Capita Revenue:	<b>\$175</b>	\$253	\$218
Per Capita Expenditures:	<b>\$175</b>	\$250	\$216
Revenues over (under) Expenditures:	<b>\$2,530</b>	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	<b>61.45%</b>	71.96%	38.86%
Ending Fund Balance for FY 18:	<b>\$901,469</b>	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	<b>\$107</b>	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$47,474</b>	\$671,107	\$161,984
Total Unrestricted Net Assets:	<b>\$853,995</b>	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$118,374</b>	<b>\$3,547,817</b>	<b>\$214,199</b>
Per Capita Debt:	<b>\$14</b>	<b>\$124</b>	<b>\$19</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	<b>\$8,439</b>	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	<b>\$2</b>	\$
Revenue Collected During FY 18:	\$	<b>\$21,941</b>	\$
Expenditures During FY 18:	\$	<b>\$19,068</b>	\$
Per Capita Revenue:	\$	<b>\$5</b>	\$
Per Capita Expenditures:	\$	<b>\$4</b>	\$
Operating Income (loss):	\$	<b>\$2,873</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>2.19%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	<b>\$8,958</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$2</b>	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Frankfort Fire Protection District		
<b>Unit Code:</b>	099/050/06	<b>County:</b>	Will
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$12,654,803		
<b>Equalized Assessed Valuation:</b>	\$1,370,748,253		
<b>Population:</b>	45,799		
<b>Employees:</b>			
<b>Full Time:</b>		64	
<b>Part Time:</b>		2	
<b>Salaries Paid:</b>		\$7,537,036	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,154,936	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$47	\$169	\$94
Revenue Collected During FY 18:	\$12,128,090	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$12,102,126	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$265	\$253	\$218
Per Capita Expenditures:	\$264	\$250	\$216
Revenues over (under) Expenditures:	\$25,964	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	17.77%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$2,150,900	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$47	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$41,740	\$671,107	\$161,984
Total Unrestricted Net Assets:	-\$4,848,294	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$14,203,245</b>	<b>\$3,547,817</b>	<b>\$214,199</b>
Per Capita Debt:	<b>\$310</b>	<b>\$124</b>	<b>\$19</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	<b>\$8,439</b>	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	<b>\$2</b>	\$
Revenue Collected During FY 18:	\$	<b>\$21,941</b>	\$
Expenditures During FY 18:	\$	<b>\$19,068</b>	\$
Per Capita Revenue:	\$	<b>\$5</b>	\$
Per Capita Expenditures:	\$	<b>\$4</b>	\$
Operating Income (loss):	\$	<b>\$2,873</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>2.19%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	<b>\$8,958</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$2</b>	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Franklin Fire Protection District</b>		
<b>Unit Code:</b>	069/010/06	<b>County:</b>	Morgan
<b>Fiscal Year End:</b>	7/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$59,050		
<b>Equalized Assessed Valuation:</b>	\$36,163,326		
<b>Population:</b>	1,393		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$66,742	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$48	\$126	\$76
Revenue Collected During FY 18:	\$40,374	\$207,233	\$143,155
Expenditures During FY 18:	\$26,082	\$200,282	\$125,029
Per Capita Revenue:	\$29	\$113	\$79
Per Capita Expenditures:	\$19	\$106	\$67
Revenues over (under) Expenditures:	\$14,292	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	310.69%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$81,034	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$58	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$81,034	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Franklin Grove Fire Protection District		
<b>Unit Code:</b>	052/050/06	<b>County:</b>	Lee
<b>Fiscal Year End:</b>	5/4/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$542,533		
<b>Equalized Assessed Valuation:</b>	\$42,458,052		
<b>Population:</b>	2,000		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	38	
	<b>Salaries Paid:</b>	\$43,303	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$864,999	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$432	\$126	\$76
Revenue Collected During FY 18:	\$314,514	\$207,233	\$143,155
Expenditures During FY 18:	\$198,021	\$200,282	\$125,029
Per Capita Revenue:	\$157	\$113	\$79
Per Capita Expenditures:	\$99	\$106	\$67
Revenues over (under) Expenditures:	\$116,493	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	495.65%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$981,492	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$491	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$981,492	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Freeburg Fire Protection District		
<b>Unit Code:</b>	088/080/06	<b>County:</b>	St. Clair
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,346,700		
<b>Equalized Assessed Valuation:</b>	\$122,322,674		
<b>Population:</b>	5,000		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	5		
<b>Salaries Paid:</b>	\$62,230		

Blended Component Units
Empty table for Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$931,907	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$186	\$126	\$76
Revenue Collected During FY 18:	\$579,511	\$207,233	\$143,155
Expenditures During FY 18:	\$333,671	\$200,282	\$125,029
Per Capita Revenue:	\$116	\$113	\$79
Per Capita Expenditures:	\$67	\$106	\$67
Revenues over (under) Expenditures:	\$245,840	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	352.97%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$1,177,747	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$236	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$1,177,747	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Freeport Fire Protection District		
<b>Unit Code:</b>	089/040/06	<b>County:</b>	Stephenson
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$752,000		
<b>Equalized Assessed Valuation:</b>	\$61,988,653		
<b>Population:</b>	5,000		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	65		
<b>Salaries Paid:</b>	\$139,411		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$709,359	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$142	\$126	\$76
Revenue Collected During FY 18:	\$445,177	\$207,233	\$143,155
Expenditures During FY 18:	\$312,125	\$200,282	\$125,029
Per Capita Revenue:	\$89	\$113	\$79
Per Capita Expenditures:	\$62	\$106	\$67
Revenues over (under) Expenditures:	\$133,052	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	269.90%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$842,411	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$168	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$223,922	\$22,450	\$
Total Unrestricted Net Assets:	\$618,489	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	French Village Fire Protection District		
<b>Unit Code:</b>	088/100/06	<b>County:</b>	St. Clair
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$260,480		
<b>Equalized Assessed Valuation:</b>	\$34,474,716		
<b>Population:</b>	3,900		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	23	
	<b>Salaries Paid:</b>	\$56,531	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$713,845	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$183	\$126	\$76
Revenue Collected During FY 18:	\$231,744	\$207,233	\$143,155
Expenditures During FY 18:	\$260,480	\$200,282	\$125,029
Per Capita Revenue:	\$59	\$113	\$79
Per Capita Expenditures:	\$67	\$106	\$67
Revenues over (under) Expenditures:	-\$28,736	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	332.12%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$865,102	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$222	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$52,901	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$1,984,398</b>	\$126,531	\$
Per Capita Debt:	<b>\$509</b>	\$59	\$
General Obligation Debt over EAV:	<b>4.74%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Fulton Fire Protection District		
<b>Unit Code:</b>	098/030/06	<b>County:</b>	Whiteside
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$679,835		
<b>Equalized Assessed Valuation:</b>	\$79,890,528		
<b>Population:</b>	3,481		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	50	
	<b>Salaries Paid:</b>	\$114,712	

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$175,825	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$51	\$126	\$76
Revenue Collected During FY 18:	\$515,752	\$207,233	\$143,155
Expenditures During FY 18:	\$469,602	\$200,282	\$125,029
Per Capita Revenue:	\$148	\$113	\$79
Per Capita Expenditures:	\$135	\$106	\$67
Revenues over (under) Expenditures:	\$46,150	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	47.17%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$221,495	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$64	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$221,495	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$1,021,142</b>	<b>\$126,531</b>	<b>\$</b>
Per Capita Debt:	<b>\$293</b>	<b>\$59</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$424</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 18:	<b>\$</b>	<b>\$916</b>	<b>\$</b>
Expenditures During FY 18:	<b>\$</b>	<b>\$829</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$88</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	<b>\$</b>	<b>\$512</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Galena Rural Fire Protection District</b>		
<b>Unit Code:</b>	043/030/06	<b>County:</b>	Jo Daviess
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$184,000		
<b>Equalized Assessed Valuation:</b>	\$60,067,360		
<b>Population:</b>	1,270		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$280,524	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$221	\$126	\$76
Revenue Collected During FY 18:	\$114,571	\$207,233	\$143,155
Expenditures During FY 18:	\$26,278	\$200,282	\$125,029
Per Capita Revenue:	\$90	\$113	\$79
Per Capita Expenditures:	\$21	\$106	\$67
Revenues over (under) Expenditures:	\$88,293	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	1571.55%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$412,971	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$325	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$412,971	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Galva Community Fire Protection District</b>														
<b>Unit Code:</b>	048/050/06	<b>County:</b>	Knox												
<b>Fiscal Year End:</b>	4/30/2018														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$120,300														
<b>Equalized Assessed Valuation:</b>	\$17,081,561														
<b>Population:</b>	500														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$59,586	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$119	\$126	\$76
Revenue Collected During FY 18:	\$72,389	\$207,233	\$143,155
Expenditures During FY 18:	\$37,317	\$200,282	\$125,029
Per Capita Revenue:	\$145	\$113	\$79
Per Capita Expenditures:	\$75	\$106	\$67
Revenues over (under) Expenditures:	\$35,072	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	253.66%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$94,658	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$189	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$94,658	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Garden Homes Fire Protection District</b>		
<b>Unit Code:</b>	016/065/06	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	12/31/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$147,600		
<b>Equalized Assessed Valuation:</b>	\$11,700,251		
<b>Population:</b>	1,600		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>		
	<b>Salaries Paid:</b>	\$	

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$51,873	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$32	\$126	\$76
Revenue Collected During FY 18:	\$101,707	\$207,233	\$143,155
Expenditures During FY 18:	\$88,468	\$200,282	\$125,029
Per Capita Revenue:	\$64	\$113	\$79
Per Capita Expenditures:	\$55	\$106	\$67
Revenues over (under) Expenditures:	\$13,239	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	73.60%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$65,112	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$41	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,800	\$22,450	\$
Total Unrestricted Net Assets:	\$60,310	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$73,500</b>	\$126,531	\$
Per Capita Debt:	<b>\$46</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Gardena Fire Protection District</b>		
<b>Unit Code:</b>	090/175/06	<b>County:</b>	Tazewell
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$7.650		
<b>Equalized Assessed Valuation:</b>	\$12,320,600		
<b>Population:</b>	633		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$	\$126	\$76
Revenue Collected During FY 18:	\$6,681	\$207,233	\$143,155
Expenditures During FY 18:	\$6,681	\$200,282	\$125,029
Per Capita Revenue:	\$11	\$113	\$79
Per Capita Expenditures:	\$11	\$106	\$67
Revenues over (under) Expenditures:	\$	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	0.00%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Gardner Fire Protection District</b>		
<b>Unit Code:</b>	032/020/06	<b>County:</b>	Grundy
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$506,032		
<b>Equalized Assessed Valuation:</b>	\$25,223,684		
<b>Population:</b>	2,000		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	30		
<b>Salaries Paid:</b>	\$247,195		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$776,962	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$388	\$126	\$76
Revenue Collected During FY 18:	\$448,638	\$207,233	\$143,155
Expenditures During FY 18:	\$527,399	\$200,282	\$125,029
Per Capita Revenue:	\$224	\$113	\$79
Per Capita Expenditures:	\$264	\$106	\$67
Revenues over (under) Expenditures:	-\$78,761	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	-7.00%	201.51%	121.11%
Ending Fund Balance for FY 18:	-\$36,905	\$254,489	\$154,310
Per Capita Ending Fund Balance:	-\$18	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,842	\$22,450	\$
Total Unrestricted Net Assets:	-\$41,747	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$263,254</b>	\$126,531	\$
Per Capita Debt:	<b>\$132</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Geneseo Fire Protection District</b>		
<b>Unit Code:</b>	037/060/06	<b>County:</b>	Henry
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,205,075		
<b>Equalized Assessed Valuation:</b>	\$253,462,611		
<b>Population:</b>	6,500		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	52		
<b>Salaries Paid:</b>	\$289,997		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,903,810	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$293	\$169	\$94
Revenue Collected During FY 18:	\$1,122,817	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$813,753	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$173	\$253	\$218
Per Capita Expenditures:	\$125	\$250	\$216
Revenues over (under) Expenditures:	\$309,064	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	271.93%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$2,212,874	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$340	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,217,984	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$3,547,817	\$214,199
Per Capita Debt:	\$	\$124	\$19
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$8,439	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2	\$
Revenue Collected During FY 18:	\$	\$21,941	\$
Expenditures During FY 18:	\$	\$19,068	\$
Per Capita Revenue:	\$	\$5	\$
Per Capita Expenditures:	\$	\$4	\$
Operating Income (loss):	\$	\$2,873	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.19%	0.00%
Ending Retained Earnings for FY 17:	\$	\$8,958	\$
Per Capita Ending Retained Earnings:	\$	\$2	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Genoa-Kingston Fire Protection District</b>		
<b>Unit Code:</b>	019/030/06	<b>County:</b>	Dekalb
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$2,315,000		
<b>Equalized Assessed Valuation:</b>	\$195,362,203		
<b>Population:</b>	8,413		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	54	
	<b>Salaries Paid:</b>	\$621,073	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$537,780	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$64	\$169	\$94
Revenue Collected During FY 18:	\$1,242,846	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$1,111,873	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$148	\$253	\$218
Per Capita Expenditures:	\$132	\$250	\$216
Revenues over (under) Expenditures:	\$130,973	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	60.15%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$668,753	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$79	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$1,668,753	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$296,723</b>	<b>\$3,547,817</b>	<b>\$214,199</b>
Per Capita Debt:	<b>\$35</b>	<b>\$124</b>	<b>\$19</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	<b>\$8,439</b>	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	<b>\$2</b>	\$
Revenue Collected During FY 18:	\$	<b>\$21,941</b>	\$
Expenditures During FY 18:	\$	<b>\$19,068</b>	\$
Per Capita Revenue:	\$	<b>\$5</b>	\$
Per Capita Expenditures:	\$	<b>\$4</b>	\$
Operating Income (loss):	\$	<b>\$2,873</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>2.19%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	<b>\$8,958</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$2</b>	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Georgetown Fire Protection District		
<b>Unit Code:</b>	092/040/06	<b>County:</b>	Vermilion
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$614,384		
<b>Equalized Assessed Valuation:</b>	\$41,727,024		
<b>Population:</b>	7,000		
<b>Employees:</b>			
<b>Full Time:</b>	8		
<b>Part Time:</b>	16		
<b>Salaries Paid:</b>	\$347,009		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$257,430	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$37	\$126	\$76
Revenue Collected During FY 18:	\$723,667	\$207,233	\$143,155
Expenditures During FY 18:	\$712,265	\$200,282	\$125,029
Per Capita Revenue:	\$103	\$113	\$79
Per Capita Expenditures:	\$102	\$106	\$67
Revenues over (under) Expenditures:	\$11,402	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	37.74%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$268,832	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$38	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$197,048	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$143,469</b>	<b>\$126,531</b>	<b>\$</b>
Per Capita Debt:	<b>\$20</b>	<b>\$59</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$424</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 18:	<b>\$</b>	<b>\$916</b>	<b>\$</b>
Expenditures During FY 18:	<b>\$</b>	<b>\$829</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$88</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	<b>\$</b>	<b>\$512</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>German Valley Fire Protection District</b>		
<b>Unit Code:</b>	089/050/06	<b>County:</b>	Stephenson
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$594,811		
<b>Equalized Assessed Valuation:</b>	\$32,751,712		
<b>Population:</b>	2,000		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>		
	<b>Salaries Paid:</b>	\$	

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$403,263	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$202	\$126	\$76
Revenue Collected During FY 18:	\$364,082	\$207,233	\$143,155
Expenditures During FY 18:	\$297,048	\$200,282	\$125,029
Per Capita Revenue:	\$182	\$113	\$79
Per Capita Expenditures:	\$149	\$106	\$67
Revenues over (under) Expenditures:	\$67,034	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	158.32%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$470,297	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$235	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$470,297	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Germantown Fire Protection District</b>		
<b>Unit Code:</b>	014/050/06	<b>County:</b>	Clinton
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$155,643		
<b>Equalized Assessed Valuation:</b>	\$41,880,669		
<b>Population:</b>	2,600		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	4	
	<b>Salaries Paid:</b>	\$3,150	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$57,989	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$22	\$126	\$76
Revenue Collected During FY 18:	\$133,525	\$207,233	\$143,155
Expenditures During FY 18:	\$127,299	\$200,282	\$125,029
Per Capita Revenue:	\$51	\$113	\$79
Per Capita Expenditures:	\$49	\$106	\$67
Revenues over (under) Expenditures:	\$6,226	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	50.44%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$64,215	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$25	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$64,215	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$198,977</b>	\$126,531	\$
Per Capita Debt:	<b>\$77</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Germantown Fire Protection District</b>		
<b>Unit Code:</b>	102/050/06	<b>County:</b>	Woodford
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$1,091,933		
<b>Equalized Assessed Valuation:</b>	\$162,717,341		
<b>Population:</b>	5,250		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	34		
<b>Salaries Paid:</b>	\$182,629		

<b>Blended Component Units</b>

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$388,355	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$74	\$126	\$76
Revenue Collected During FY 18:	\$830,854	\$207,233	\$143,155
Expenditures During FY 18:	\$710,224	\$200,282	\$125,029
Per Capita Revenue:	\$158	\$113	\$79
Per Capita Expenditures:	\$135	\$106	\$67
Revenues over (under) Expenditures:	\$120,630	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	71.67%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$508,985	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$97	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$508,985	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$82,614</b>	<b>\$126,531</b>	<b>\$</b>
Per Capita Debt:	<b>\$16</b>	<b>\$59</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$424</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 18:	<b>\$</b>	<b>\$916</b>	<b>\$</b>
Expenditures During FY 18:	<b>\$</b>	<b>\$829</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$88</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	<b>\$</b>	<b>\$512</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Gibson City Fire Protection District		
<b>Unit Code:</b>	027/005/06	<b>County:</b>	Ford
<b>Fiscal Year End:</b>	5/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$2,553,000		
<b>Equalized Assessed Valuation:</b>	\$76,864,343		
<b>Population:</b>	3,373		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,094,624	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$621	\$126	\$76
Revenue Collected During FY 18:	\$237,602	\$207,233	\$143,155
Expenditures During FY 18:	\$293,400	\$200,282	\$125,029
Per Capita Revenue:	\$70	\$113	\$79
Per Capita Expenditures:	\$87	\$106	\$67
Revenues over (under) Expenditures:	-\$55,798	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	694.90%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$2,038,826	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$604	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$100,114	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$209,322</b>	\$126,531	\$
Per Capita Debt:	<b>\$62</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Gifford Fire Protection District</b>		
<b>Unit Code:</b>	010/050/06	<b>County:</b>	Champaign
<b>Fiscal Year End:</b>	3/31/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$255,455		
<b>Equalized Assessed Valuation:</b>	\$54,845,180		
<b>Population:</b>	1,800		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	31		
<b>Salaries Paid:</b>	\$24,524		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$732,241	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$407	\$126	\$76
Revenue Collected During FY 18:	\$189,315	\$207,233	\$143,155
Expenditures During FY 18:	\$147,531	\$200,282	\$125,029
Per Capita Revenue:	\$105	\$113	\$79
Per Capita Expenditures:	\$82	\$106	\$67
Revenues over (under) Expenditures:	\$41,784	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	524.65%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$774,025	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$430	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$774,026	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$372,894</b>	<b>\$126,531</b>	<b>\$</b>
Per Capita Debt:	<b>\$207</b>	<b>\$59</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.60%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$424</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 18:	<b>\$</b>	<b>\$916</b>	<b>\$</b>
Expenditures During FY 18:	<b>\$</b>	<b>\$829</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$88</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	<b>\$</b>	<b>\$512</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Gilman Fire Protection District		
<b>Unit Code:</b>	038/110/06	<b>County:</b>	Iroquois
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$410,200		
<b>Equalized Assessed Valuation:</b>	\$43,185,744		
<b>Population:</b>	2,400		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	26	
	<b>Salaries Paid:</b>	\$14,246	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$258,201	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$108	\$126	\$76
Revenue Collected During FY 18:	\$176,751	\$207,233	\$143,155
Expenditures During FY 18:	\$99,747	\$200,282	\$125,029
Per Capita Revenue:	\$74	\$113	\$79
Per Capita Expenditures:	\$42	\$106	\$67
Revenues over (under) Expenditures:	\$77,004	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	336.06%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$335,205	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$140	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$335,205	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Girard Fire Protection District</b>		
<b>Unit Code:</b>	056/020/06	<b>County:</b>	Macoupin
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$254,650		
<b>Equalized Assessed Valuation:</b>	\$54,924,861		
<b>Population:</b>	700		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	36		
<b>Salaries Paid:</b>	\$43,473		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$91,333	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$130	\$126	\$76
Revenue Collected During FY 18:	\$258,188	\$207,233	\$143,155
Expenditures During FY 18:	\$228,144	\$200,282	\$125,029
Per Capita Revenue:	\$369	\$113	\$79
Per Capita Expenditures:	\$326	\$106	\$67
Revenues over (under) Expenditures:	\$30,044	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	53.20%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$121,377	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$173	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$121,377	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$265,134</b>	\$126,531	\$
Per Capita Debt:	<b>\$379</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Glen Carbon Fire Protection District</b>		
<b>Unit Code:</b>	057/050/06	<b>County:</b>	Madison
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$9,650,842		
<b>Equalized Assessed Valuation:</b>	\$365,238,387		
<b>Population:</b>	10,425		
<b>Employees:</b>			
	<b>Full Time:</b>	8	
	<b>Part Time:</b>	59	
	<b>Salaries Paid:</b>	\$1,163,224	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	<b>\$1,099,617</b>	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	<b>\$105</b>	\$169	\$94
Revenue Collected During FY 18:	<b>\$2,703,865</b>	\$4,873,273	\$3,378,976
Expenditures During FY 18:	<b>\$2,677,559</b>	\$4,750,592	\$3,026,715
Per Capita Revenue:	<b>\$259</b>	\$253	\$218
Per Capita Expenditures:	<b>\$257</b>	\$250	\$216
Revenues over (under) Expenditures:	<b>\$26,306</b>	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	<b>50.91%</b>	71.96%	38.86%
Ending Fund Balance for FY 18:	<b>\$1,363,139</b>	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	<b>\$131</b>	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$671,107	\$161,984
Total Unrestricted Net Assets:	<b>\$1,363,139</b>	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$100,000</b>	\$3,547,817	\$214,199
Per Capita Debt:	<b>\$10</b>	\$124	\$19
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$8,439	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2	\$
Revenue Collected During FY 18:	\$	\$21,941	\$
Expenditures During FY 18:	\$	\$19,068	\$
Per Capita Revenue:	\$	\$5	\$
Per Capita Expenditures:	\$	\$4	\$
Operating Income (loss):	\$	\$2,873	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	2.19%	0.00%
Ending Retained Earnings for FY 17:	\$	\$8,958	\$
Per Capita Ending Retained Earnings:	\$	\$2	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Glenbard Fire Protection District</b>		
<b>Unit Code:</b>	022/130/06	<b>County:</b>	Dupage
<b>Fiscal Year End:</b>	12/31/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$357,969		
<b>Equalized Assessed Valuation:</b>	\$146,207,870		
<b>Population:</b>	6,600		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>		
	<b>Salaries Paid:</b>	\$	

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$14,626	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$2	\$126	\$76
Revenue Collected During FY 18:	\$358,994	\$207,233	\$143,155
Expenditures During FY 18:	\$357,968	\$200,282	\$125,029
Per Capita Revenue:	\$54	\$113	\$79
Per Capita Expenditures:	\$54	\$106	\$67
Revenues over (under) Expenditures:	\$1,026	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	4.37%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$15,652	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$2	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$15,652	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Glenbrook Fire Protection District		
<b>Unit Code:</b>	016/060/06	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	12/31/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$2,482,900		
<b>Equalized Assessed Valuation:</b>	\$309,631,762		
<b>Population:</b>	6,066		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	3		
<b>Salaries Paid:</b>	\$6,000		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$114,173	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$19	\$169	\$94
Revenue Collected During FY 18:	\$2,391,826	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$2,252,711	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$394	\$253	\$218
Per Capita Expenditures:	\$371	\$250	\$216
Revenues over (under) Expenditures:	\$139,115	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	11.24%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$253,288	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$42	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$67,486	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$185,802	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$3,547,817	\$214,199
Per Capita Debt:	\$	\$124	\$19
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$8,439	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2	\$
Revenue Collected During FY 18:	\$	\$21,941	\$
Expenditures During FY 18:	\$	\$19,068	\$
Per Capita Revenue:	\$	\$5	\$
Per Capita Expenditures:	\$	\$4	\$
Operating Income (loss):	\$	\$2,873	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.19%	0.00%
Ending Retained Earnings for FY 17:	\$	\$8,958	\$
Per Capita Ending Retained Earnings:	\$	\$2	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Glenside Fire Protection District		
<b>Unit Code:</b>	022/135/06	<b>County:</b>	Dupage
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$6,878,147		
<b>Equalized Assessed Valuation:</b>	\$486,486,431		
<b>Population:</b>	32,000		
<b>Employees:</b>			
<b>Full Time:</b>	17		
<b>Part Time:</b>	27		
<b>Salaries Paid:</b>	\$1,990,313		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$945,464	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$30	\$169	\$94
Revenue Collected During FY 18:	\$5,380,004	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$4,757,423	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$168	\$253	\$218
Per Capita Expenditures:	\$149	\$250	\$216
Revenues over (under) Expenditures:	\$622,581	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	26.65%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$1,268,045	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$40	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$251,421	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$375,710	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$8,416,028</b>	\$3,547,817	\$214,199
Per Capita Debt:	<b>\$263</b>	\$124	\$19
General Obligation Debt over EAV:	<b>0.03%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$8,439	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2	\$
Revenue Collected During FY 18:	\$	\$21,941	\$
Expenditures During FY 18:	\$	\$19,068	\$
Per Capita Revenue:	\$	\$5	\$
Per Capita Expenditures:	\$	\$4	\$
Operating Income (loss):	\$	\$2,873	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	2.19%	0.00%
Ending Retained Earnings for FY 17:	\$	\$8,958	\$
Per Capita Ending Retained Earnings:	\$	\$2	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Godfrey Fire Protection District		
<b>Unit Code:</b>	057/060/06	<b>County:</b>	Madison
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$3,451,708		
<b>Equalized Assessed Valuation:</b>	\$331,345,040		
<b>Population:</b>	17,982		
<b>Employees:</b>			
<b>Full Time:</b>	19		
<b>Part Time:</b>	16		
<b>Salaries Paid:</b>	\$1,275,963		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$438,379	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$24	\$169	\$94
Revenue Collected During FY 18:	\$2,544,479	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$2,480,875	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$142	\$253	\$218
Per Capita Expenditures:	\$138	\$250	\$216
Revenues over (under) Expenditures:	\$63,604	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	20.23%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$501,983	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$28	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$374,016	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$127,967	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$150,000</b>	<b>\$3,547,817</b>	<b>\$214,199</b>
Per Capita Debt:	<b>\$8</b>	<b>\$124</b>	<b>\$19</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	<b>\$8,439</b>	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	<b>\$2</b>	\$
Revenue Collected During FY 18:	\$	<b>\$21,941</b>	\$
Expenditures During FY 18:	\$	<b>\$19,068</b>	\$
Per Capita Revenue:	\$	<b>\$5</b>	\$
Per Capita Expenditures:	\$	<b>\$4</b>	\$
Operating Income (loss):	\$	<b>\$2,873</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>2.19%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	<b>\$8,958</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$2</b>	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Golden Fire Protection District		
<b>Unit Code:</b>	001/040/06	<b>County:</b>	Adams
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$203,026		
<b>Equalized Assessed Valuation:</b>	\$34,651,212		
<b>Population:</b>	1,200		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>		
	<b>Salaries Paid:</b>	\$	

<b>Blended Component Units</b>

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$163,253	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$136	\$126	\$76
Revenue Collected During FY 18:	\$75,189	\$207,233	\$143,155
Expenditures During FY 18:	\$44,442	\$200,282	\$125,029
Per Capita Revenue:	\$63	\$113	\$79
Per Capita Expenditures:	\$37	\$106	\$67
Revenues over (under) Expenditures:	\$30,747	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	436.52%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$194,000	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$162	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Golfview Hills Fire Protection District</b>														
<b>Unit Code:</b>	022/140/06	<b>County:</b>	Dupage												
<b>Fiscal Year End:</b>	5/31/2018														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$278,912														
<b>Equalized Assessed Valuation:</b>	\$60,520,437														
<b>Population:</b>	700														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$200,936	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$287	\$126	\$76
Revenue Collected During FY 18:	\$88,591	\$207,233	\$143,155
Expenditures During FY 18:	\$40,779	\$200,282	\$125,029
Per Capita Revenue:	\$127	\$113	\$79
Per Capita Expenditures:	\$58	\$106	\$67
Revenues over (under) Expenditures:	\$47,812	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	609.99%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$248,748	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$355	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$248,748	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Good Hope - Sciota Fire Protection District</b>		
<b>Unit Code:</b>	062/030/06	<b>County:</b>	Mcdonough
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$127,450		
<b>Equalized Assessed Valuation:</b>	\$36,772,224		
<b>Population:</b>	900		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$93,052	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$103	\$126	\$76
Revenue Collected During FY 18:	\$115,778	\$207,233	\$143,155
Expenditures During FY 18:	\$134,512	\$200,282	\$125,029
Per Capita Revenue:	\$129	\$113	\$79
Per Capita Expenditures:	\$149	\$106	\$67
Revenues over (under) Expenditures:	-\$18,734	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	55.25%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$74,318	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$83	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$74,318	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Grant Park Fire Protection District</b>		
<b>Unit Code:</b>	046/050/06	<b>County:</b>	Kankakee
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$784,428		
<b>Equalized Assessed Valuation:</b>	\$67,060,001		
<b>Population:</b>	2,350		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	26		
<b>Salaries Paid:</b>	\$258,863		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$677,506	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$288	\$126	\$76
Revenue Collected During FY 18:	\$690,616	\$207,233	\$143,155
Expenditures During FY 18:	\$688,838	\$200,282	\$125,029
Per Capita Revenue:	\$294	\$113	\$79
Per Capita Expenditures:	\$293	\$106	\$67
Revenues over (under) Expenditures:	\$1,778	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	98.61%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$679,284	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$289	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$679,284	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$1,270,000</b>	\$126,531	\$
Per Capita Debt:	<b>\$540</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Grantfork Fire Protection District		
<b>Unit Code:</b>	057/065/06	<b>County:</b>	Madison
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$465,750		
<b>Equalized Assessed Valuation:</b>	\$29,930,549		
<b>Population:</b>	1,000		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$327,699	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$328	\$126	\$76
Revenue Collected During FY 18:	\$138,281	\$207,233	\$143,155
Expenditures During FY 18:	\$89,681	\$200,282	\$125,029
Per Capita Revenue:	\$138	\$113	\$79
Per Capita Expenditures:	\$90	\$106	\$67
Revenues over (under) Expenditures:	\$48,600	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	419.60%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$376,299	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$376	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$376,301	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Granville-Hennepin Fire Protection District</b>		
<b>Unit Code:</b>	078/010/06	<b>County:</b>	Putnam
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$491,300		
<b>Equalized Assessed Valuation:</b>	\$90,291,447		
<b>Population:</b>	3,600		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$148,466	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$41	\$126	\$76
Revenue Collected During FY 18:	\$346,693	\$207,233	\$143,155
Expenditures During FY 18:	\$117,213	\$200,282	\$125,029
Per Capita Revenue:	\$96	\$113	\$79
Per Capita Expenditures:	\$33	\$106	\$67
Revenues over (under) Expenditures:	\$229,480	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	322.44%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$377,946	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$105	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$377,945	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Grayslake Fire Protection District		
<b>Unit Code:</b>	049/053/06	<b>County:</b>	Lake
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$10,585,859		
<b>Equalized Assessed Valuation:</b>	\$802,806,217		
<b>Population:</b>	36,000		
<b>Employees:</b>			
<b>Full Time:</b>	35		
<b>Part Time:</b>	29		
<b>Salaries Paid:</b>	\$4,605,939		

Blended Component Units
Number Submitted = 2
Grayslake Fire Protection District Foreign Fire
Grayslake Fire Protection District Pension

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	<b>\$1,022,215</b>	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	<b>\$28</b>	\$169	\$94
Revenue Collected During FY 18:	<b>\$8,027,520</b>	\$4,873,273	\$3,378,976
Expenditures During FY 18:	<b>\$7,968,483</b>	\$4,750,592	\$3,026,715
Per Capita Revenue:	<b>\$223</b>	\$253	\$218
Per Capita Expenditures:	<b>\$221</b>	\$250	\$216
Revenues over (under) Expenditures:	<b>\$59,037</b>	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	<b>13.74%</b>	71.96%	38.86%
Ending Fund Balance for FY 18:	<b>\$1,094,596</b>	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	<b>\$30</b>	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$4,737	\$
Total Unreserved Funds:	<b>\$</b>	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,760</b>	\$671,107	\$161,984
Total Unrestricted Net Assets:	<b>\$660,521</b>	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$2,657,006</b>	<b>\$3,547,817</b>	<b>\$214,199</b>
Per Capita Debt:	<b>\$74</b>	<b>\$124</b>	<b>\$19</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	<b>\$8,439</b>	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	<b>\$2</b>	\$
Revenue Collected During FY 18:	\$	<b>\$21,941</b>	\$
Expenditures During FY 18:	\$	<b>\$19,068</b>	\$
Per Capita Revenue:	\$	<b>\$5</b>	\$
Per Capita Expenditures:	\$	<b>\$4</b>	\$
Operating Income (loss):	\$	<b>\$2,873</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>2.19%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	<b>\$8,958</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$2</b>	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Greater Momence Fire Protection District</b>		
<b>Unit Code:</b>	046/060/06	<b>County:</b>	Kankakee
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$854,278		
<b>Equalized Assessed Valuation:</b>	\$120,693,239		
<b>Population:</b>	7,500		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	24		
<b>Salaries Paid:</b>	\$79,934		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$617,445	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$82	\$126	\$76
Revenue Collected During FY 18:	\$371,043	\$207,233	\$143,155
Expenditures During FY 18:	\$369,510	\$200,282	\$125,029
Per Capita Revenue:	\$49	\$113	\$79
Per Capita Expenditures:	\$49	\$106	\$67
Revenues over (under) Expenditures:	\$1,533	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	167.51%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$618,978	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$83	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$90,698	\$13,375	\$
Total Unreserved Funds:	\$528,280	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Greater Round Lake Fire Protection District		
<b>Unit Code:</b>	049/055/06	<b>County:</b>	Lake
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Combination		
<b>Appropriation or Budget:</b>	\$9,412,001		
<b>Equalized Assessed Valuation:</b>	\$620,596,900		
<b>Population:</b>	53,063		
<b>Employees:</b>			
	<b>Full Time:</b>	37	
	<b>Part Time:</b>	25	
	<b>Salaries Paid:</b>	\$3,782,205	

Blended Component Units
Number Submitted = 1
Greater Round Lake Firefighters Pension

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,708,127	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$51	\$169	\$94
Revenue Collected During FY 18:	\$8,031,226	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$8,626,744	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$151	\$253	\$218
Per Capita Expenditures:	\$163	\$250	\$216
Revenues over (under) Expenditures:	-\$595,518	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	25.28%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$2,181,032	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$41	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$175,406	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$2,005,626	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$153,945</b>	<b>\$3,547,817</b>	<b>\$214,199</b>
Per Capita Debt:	<b>\$3</b>	<b>\$124</b>	<b>\$19</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$134.899</b>	<b>\$8,439</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$3</b>	<b>\$2</b>	<b>\$</b>
Revenue Collected During FY 18:	<b>\$134.835</b>	<b>\$21,941</b>	<b>\$</b>
Expenditures During FY 18:	<b>\$59.240</b>	<b>\$19,068</b>	<b>\$</b>
Per Capita Revenue:	<b>\$3</b>	<b>\$5</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$1</b>	<b>\$4</b>	<b>\$</b>
Operating Income (loss):	<b>\$75.595</b>	<b>\$2,873</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>239.82%</b>	<b>2.19%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	<b>\$142.071</b>	<b>\$8,958</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$3</b>	<b>\$2</b>	<b>\$</b>



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Greater Wabash Fire Protection District</b>		
<b>Unit Code:</b>	093/030/06	<b>County:</b>	Wabash
<b>Fiscal Year End:</b>	12/31/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$25,070		
<b>Equalized Assessed Valuation:</b>	\$33,177,410		
<b>Population:</b>	3,000		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

<b>Blended Component Units</b>

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$103,288	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$34	\$126	\$76
Revenue Collected During FY 18:	\$61,139	\$207,233	\$143,155
Expenditures During FY 18:	\$25,070	\$200,282	\$125,029
Per Capita Revenue:	\$20	\$113	\$79
Per Capita Expenditures:	\$8	\$106	\$67
Revenues over (under) Expenditures:	\$36,069	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	555.87%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$139,357	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$46	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$139,357	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Green Valley Fire Protection District</b>		
<b>Unit Code:</b>	090/085/06	<b>County:</b>	Tazewell
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$141,081		
<b>Equalized Assessed Valuation:</b>	\$31,076,922		
<b>Population:</b>	676		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$27,365	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$40	\$126	\$76
Revenue Collected During FY 18:	\$319,658	\$207,233	\$143,155
Expenditures During FY 18:	\$254,855	\$200,282	\$125,029
Per Capita Revenue:	\$473	\$113	\$79
Per Capita Expenditures:	\$377	\$106	\$67
Revenues over (under) Expenditures:	\$64,803	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	36.16%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$92,168	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$136	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$92,168	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$70,689</b>	<b>\$126,531</b>	<b>\$</b>
Per Capita Debt:	<b>\$105</b>	<b>\$59</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$424</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 18:	<b>\$</b>	<b>\$916</b>	<b>\$</b>
Expenditures During FY 18:	<b>\$</b>	<b>\$829</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$88</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	<b>\$</b>	<b>\$512</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Greene Fire Protection District		
<b>Unit Code:</b>	066/020/06	<b>County:</b>	Mercer
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$404,000		
<b>Equalized Assessed Valuation:</b>	\$24,103,118		
<b>Population:</b>	1,640		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>		
	<b>Salaries Paid:</b>	\$	

Blended Component Units
Number Submitted = 1 Ambulance Service

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$244,167	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$149	\$126	\$76
Revenue Collected During FY 18:	\$206,468	\$207,233	\$143,155
Expenditures During FY 18:	\$186,103	\$200,282	\$125,029
Per Capita Revenue:	\$126	\$113	\$79
Per Capita Expenditures:	\$113	\$106	\$67
Revenues over (under) Expenditures:	\$20,365	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	142.14%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$264,532	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$161	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$264,533	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$512,013</b>	\$126,531	\$
Per Capita Debt:	<b>\$312</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Greenfield Fire Protection District</b>														
<b>Unit Code:</b>	031/020/06	<b>County:</b>	Greene												
<b>Fiscal Year End:</b>	5/31/2018														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$302,650														
<b>Equalized Assessed Valuation:</b>	\$53,143,632														
<b>Population:</b>	2,980														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$34,801	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$12	\$126	\$76
Revenue Collected During FY 18:	\$298,937	\$207,233	\$143,155
Expenditures During FY 18:	\$178,864	\$200,282	\$125,029
Per Capita Revenue:	\$100	\$113	\$79
Per Capita Expenditures:	\$60	\$106	\$67
Revenues over (under) Expenditures:	\$120,073	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	86.59%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$154,874	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$52	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$154,873	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$162,000</b>	\$126,531	\$
Per Capita Debt:	<b>\$54</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Greenup Area Fire Protection District</b>		
<b>Unit Code:</b>	018/015/06	<b>County:</b>	Cumberland
<b>Fiscal Year End:</b>	11/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$315,510		
<b>Equalized Assessed Valuation:</b>	\$48,914,922		
<b>Population:</b>	3,500		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	1		
<b>Salaries Paid:</b>	\$1,000		

<b>Blended Component Units</b>

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$273,723	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$78	\$126	\$76
Revenue Collected During FY 18:	\$214,616	\$207,233	\$143,155
Expenditures During FY 18:	\$145,715	\$200,282	\$125,029
Per Capita Revenue:	\$61	\$113	\$79
Per Capita Expenditures:	\$42	\$106	\$67
Revenues over (under) Expenditures:	\$68,901	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	235.13%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$342,624	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$98	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$342,624	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$123,644</b>	\$126,531	\$
Per Capita Debt:	<b>\$35</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Greenview Community Fire Protection District		
<b>Unit Code:</b>	065/020/06	<b>County:</b>	Menard
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$611,950		
<b>Equalized Assessed Valuation:</b>	\$39,566,615		
<b>Population:</b>	1,500		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	2	
	<b>Salaries Paid:</b>	\$4,300	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$188,277	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$126	\$126	\$76
Revenue Collected During FY 18:	\$551,211	\$207,233	\$143,155
Expenditures During FY 18:	\$601,689	\$200,282	\$125,029
Per Capita Revenue:	\$367	\$113	\$79
Per Capita Expenditures:	\$401	\$106	\$67
Revenues over (under) Expenditures:	-\$50,478	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	15.41%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$92,724	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$62	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$92,724	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$422,400</b>	\$126,531	\$
Per Capita Debt:	<b>\$282</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Greenville Fire Protection District		
<b>Unit Code:</b>	003/005/06	<b>County:</b>	Bond
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,096,900		
<b>Equalized Assessed Valuation:</b>	\$125,866,829		
<b>Population:</b>	6,761		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	38		
<b>Salaries Paid:</b>	\$76,721		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,346,312	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$199	\$126	\$76
Revenue Collected During FY 18:	\$467,582	\$207,233	\$143,155
Expenditures During FY 18:	\$584,639	\$200,282	\$125,029
Per Capita Revenue:	\$69	\$113	\$79
Per Capita Expenditures:	\$86	\$106	\$67
Revenues over (under) Expenditures:	-\$117,057	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	210.26%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$1,229,255	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$182	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$52,450	\$22,450	\$
Total Unrestricted Net Assets:	\$1,176,805	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Gridley Fire Protection District</b>		
<b>Unit Code:</b>	064/100/06	<b>County:</b>	McLean
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$400,950		
<b>Equalized Assessed Valuation:</b>	\$53,880,364		
<b>Population:</b>	1,416		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	40		
<b>Salaries Paid:</b>	\$164,126		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$280,492	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$198	\$126	\$76
Revenue Collected During FY 18:	\$452,823	\$207,233	\$143,155
Expenditures During FY 18:	\$391,296	\$200,282	\$125,029
Per Capita Revenue:	\$320	\$113	\$79
Per Capita Expenditures:	\$276	\$106	\$67
Revenues over (under) Expenditures:	\$61,527	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	89.96%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$352,019	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$249	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$225,763	\$13,375	\$
Total Unreserved Funds:	\$126,256	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$64,550</b>	\$126,531	\$
Per Capita Debt:	<b>\$46</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Groveland Fire Protection District														
<b>Unit Code:</b>	090/086/06	<b>County:</b>	Tazewell												
<b>Fiscal Year End:</b>	6/30/2018														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$42,200														
<b>Equalized Assessed Valuation:</b>	\$15,152,080														
<b>Population:</b>	500														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$24,028	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$48	\$126	\$76
Revenue Collected During FY 18:	\$30,912	\$207,233	\$143,155
Expenditures During FY 18:	\$36,645	\$200,282	\$125,029
Per Capita Revenue:	\$62	\$113	\$79
Per Capita Expenditures:	\$73	\$106	\$67
Revenues over (under) Expenditures:	-\$5,733	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	49.92%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$18,295	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$37	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Gulfport-Gladstone Fire Protection District</b>		
<b>Unit Code:</b>	036/015/06	<b>County:</b>	Henderson
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$102,377		
<b>Equalized Assessed Valuation:</b>	\$22,812,773		
<b>Population:</b>	500		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$85,297	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$171	\$126	\$76
Revenue Collected During FY 18:	\$75,091	\$207,233	\$143,155
Expenditures During FY 18:	\$135,766	\$200,282	\$125,029
Per Capita Revenue:	\$150	\$113	\$79
Per Capita Expenditures:	\$272	\$106	\$67
Revenues over (under) Expenditures:	-\$60,675	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	18.14%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$24,622	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$49	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$935,384	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$24,973</b>	\$126,531	\$
Per Capita Debt:	<b>\$50</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.11%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Hamel Fire Protection District</b>		
<b>Unit Code:</b>	057/070/06	<b>County:</b>	Madison
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$781,370		
<b>Equalized Assessed Valuation:</b>	\$83,736,650		
<b>Population:</b>	3,565		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	22		
<b>Salaries Paid:</b>	\$139,884		

Blended Component Units
Empty box for Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$419,649	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$118	\$126	\$76
Revenue Collected During FY 18:	\$467,457	\$207,233	\$143,155
Expenditures During FY 18:	\$420,858	\$200,282	\$125,029
Per Capita Revenue:	\$131	\$113	\$79
Per Capita Expenditures:	\$118	\$106	\$67
Revenues over (under) Expenditures:	\$46,599	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	110.79%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$466,248	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$131	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$466,248	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Hammond Fire Protection District</b>		
<b>Unit Code:</b>	074/050/06	<b>County:</b>	Piatt
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$251,650		
<b>Equalized Assessed Valuation:</b>	\$23,887,477		
<b>Population:</b>	1,200		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	13		
<b>Salaries Paid:</b>	\$10,280		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$121,714	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$101	\$126	\$76
Revenue Collected During FY 18:	\$105,557	\$207,233	\$143,155
Expenditures During FY 18:	\$100,770	\$200,282	\$125,029
Per Capita Revenue:	\$88	\$113	\$79
Per Capita Expenditures:	\$84	\$106	\$67
Revenues over (under) Expenditures:	\$4,787	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	125.53%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$126,501	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$105	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	-\$41,897	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$168,397</b>	\$126,531	\$
Per Capita Debt:	<b>\$140</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Hampshire Fire Protection District		
<b>Unit Code:</b>	045/070/06	<b>County:</b>	Kane
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$2,115,800		
<b>Equalized Assessed Valuation:</b>	\$235,921,405		
<b>Population:</b>	7,500		
<b>Employees:</b>			
<b>Full Time:</b>	7		
<b>Part Time:</b>	40		
<b>Salaries Paid:</b>	\$908,619		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$643,873	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$86	\$169	\$94
Revenue Collected During FY 18:	\$1,933,562	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$1,930,747	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$258	\$253	\$218
Per Capita Expenditures:	\$257	\$250	\$216
Revenues over (under) Expenditures:	\$2,815	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	28.31%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$546,688	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$73	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$13,366	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$1,848,845	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$3,547,817	\$214,199
Per Capita Debt:	\$	\$124	\$19
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$8,439	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2	\$
Revenue Collected During FY 18:	\$	\$21,941	\$
Expenditures During FY 18:	\$	\$19,068	\$
Per Capita Revenue:	\$	\$5	\$
Per Capita Expenditures:	\$	\$4	\$
Operating Income (loss):	\$	\$2,873	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.19%	0.00%
Ending Retained Earnings for FY 17:	\$	\$8,958	\$
Per Capita Ending Retained Earnings:	\$	\$2	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Hanover Fire Protection District</b>		
<b>Unit Code:</b>	043/040/06	<b>County:</b>	Jo Daviess
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$633,472		
<b>Equalized Assessed Valuation:</b>	\$30,887,209		
<b>Population:</b>	1,200		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	8		
<b>Salaries Paid:</b>	\$3,780		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$169,822	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$142	\$126	\$76
Revenue Collected During FY 18:	\$145,018	\$207,233	\$143,155
Expenditures During FY 18:	\$124,815	\$200,282	\$125,029
Per Capita Revenue:	\$121	\$113	\$79
Per Capita Expenditures:	\$104	\$106	\$67
Revenues over (under) Expenditures:	\$20,203	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	152.25%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$190,025	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$158	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$45,488	\$22,450	\$
Total Unrestricted Net Assets:	\$216,913	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Hardin Fire Protection District		
<b>Unit Code:</b>	007/010/06	<b>County:</b>	Calhoun
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$91,000		
<b>Equalized Assessed Valuation:</b>	\$23,875,396		
<b>Population:</b>	2,000		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	48		
<b>Salaries Paid:</b>	\$14,570		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$80,144	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$40	\$126	\$76
Revenue Collected During FY 18:	\$50,262	\$207,233	\$143,155
Expenditures During FY 18:	\$33,707	\$200,282	\$125,029
Per Capita Revenue:	\$25	\$113	\$79
Per Capita Expenditures:	\$17	\$106	\$67
Revenues over (under) Expenditures:	\$16,555	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	286.88%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$96,699	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$48	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Harlem-Roscoe Fire Protection District</b>		
<b>Unit Code:</b>	101/040/06	<b>County:</b>	Winnebago
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$20,539,676		
<b>Equalized Assessed Valuation:</b>	\$657,828,212		
<b>Population:</b>	29,500		
<b>Employees:</b>			
<b>Full Time:</b>	3		
<b>Part Time:</b>	92		
<b>Salaries Paid:</b>	\$1,141,691		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	<b>\$15,768,612</b>	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	<b>\$535</b>	\$169	\$94
Revenue Collected During FY 18:	<b>\$5,414,583</b>	\$4,873,273	\$3,378,976
Expenditures During FY 18:	<b>\$5,500,207</b>	\$4,750,592	\$3,026,715
Per Capita Revenue:	<b>\$184</b>	\$253	\$218
Per Capita Expenditures:	<b>\$186</b>	\$250	\$216
Revenues over (under) Expenditures:	<b>-\$85,624</b>	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	<b>285.13%</b>	71.96%	38.86%
Ending Fund Balance for FY 18:	<b>\$15,682,988</b>	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	<b>\$532</b>	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$134,709</b>	\$671,107	\$161,984
Total Unrestricted Net Assets:	<b>\$15,548,279</b>	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$3,547,817	\$214,199
Per Capita Debt:	\$	\$124	\$19
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$8,439	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2	\$
Revenue Collected During FY 18:	\$	\$21,941	\$
Expenditures During FY 18:	\$	\$19,068	\$
Per Capita Revenue:	\$	\$5	\$
Per Capita Expenditures:	\$	\$4	\$
Operating Income (loss):	\$	\$2,873	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	2.19%	0.00%
Ending Retained Earnings for FY 17:	\$	\$8,958	\$
Per Capita Ending Retained Earnings:	\$	\$2	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Harristown Fire Protection District</b>		
<b>Unit Code:</b>	055/030/06	<b>County:</b>	Macon
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$140,450		
<b>Equalized Assessed Valuation:</b>	\$37,977,785		
<b>Population:</b>	1,367		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$52,962	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$39	\$126	\$76
Revenue Collected During FY 18:	\$176,599	\$207,233	\$143,155
Expenditures During FY 18:	\$163,348	\$200,282	\$125,029
Per Capita Revenue:	\$129	\$113	\$79
Per Capita Expenditures:	\$119	\$106	\$67
Revenues over (under) Expenditures:	\$13,251	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	40.53%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$66,213	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$48	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,626	\$22,450	\$
Total Unrestricted Net Assets:	\$63,587	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$326,567</b>	\$126,531	\$
Per Capita Debt:	<b>\$239</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Harter-Stanford Fire Protection District</b>														
<b>Unit Code:</b>	013/025/06	<b>County:</b>	Clay												
<b>Fiscal Year End:</b>	4/30/2018														
<b>Accounting Method:</b>	Cash With Assets														
<b>Appropriation or Budget:</b>	\$551,675														
<b>Equalized Assessed Valuation:</b>	\$24,169,844														
<b>Population:</b>	2,000														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td style="border: 1px solid black; width: 15%;"></td> <td style="border: 1px solid black; width: 15%;"></td> <td style="border: 1px solid black; width: 15%;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td style="border: 1px solid black;"></td> <td style="border: 1px solid black;"></td> <td style="border: 1px solid black;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td style="border: 1px solid black;"></td> <td style="border: 1px solid black;"></td> <td style="border: 1px solid black; text-align: right;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>			\$
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>			\$												

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$286,311	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$143	\$126	\$76
Revenue Collected During FY 18:	\$50,257	\$207,233	\$143,155
Expenditures During FY 18:	\$11,960	\$200,282	\$125,029
Per Capita Revenue:	\$25	\$113	\$79
Per Capita Expenditures:	\$6	\$106	\$67
Revenues over (under) Expenditures:	\$38,297	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	2714.11%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$324,608	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$162	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$43,070	\$13,375	\$
Total Unreserved Funds:	\$281,538	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Hartsburg Fire Protection District</b>		
<b>Unit Code:</b>	054/040/06	<b>County:</b>	Logan
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$57,955		
<b>Equalized Assessed Valuation:</b>	\$12,646,284		
<b>Population:</b>	358		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$32,784	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$92	\$126	\$76
Revenue Collected During FY 18:	\$40,578	\$207,233	\$143,155
Expenditures During FY 18:	\$35,160	\$200,282	\$125,029
Per Capita Revenue:	\$113	\$113	\$79
Per Capita Expenditures:	\$98	\$106	\$67
Revenues over (under) Expenditures:	\$5,418	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	108.65%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$38,202	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$107	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$25,551	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$12,652</b>	\$126,531	\$
Per Capita Debt:	<b>\$35</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Harvard Fire Protection District		
<b>Unit Code:</b>	063/050/06	<b>County:</b>	Mchenry
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,674,300		
<b>Equalized Assessed Valuation:</b>	\$235,630,373		
<b>Population:</b>	9,180		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	50		
<b>Salaries Paid:</b>	\$677,114		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,647,812	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$180	\$169	\$94
Revenue Collected During FY 18:	\$1,145,524	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$1,531,175	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$125	\$253	\$218
Per Capita Expenditures:	\$167	\$250	\$216
Revenues over (under) Expenditures:	-\$385,651	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	82.43%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$1,262,161	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$137	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$1,262,161	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$3,547,817	\$214,199
Per Capita Debt:	\$	\$124	\$19
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$8,439	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2	\$
Revenue Collected During FY 18:	\$	\$21,941	\$
Expenditures During FY 18:	\$	\$19,068	\$
Per Capita Revenue:	\$	\$5	\$
Per Capita Expenditures:	\$	\$4	\$
Operating Income (loss):	\$	\$2,873	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.19%	0.00%
Ending Retained Earnings for FY 17:	\$	\$8,958	\$
Per Capita Ending Retained Earnings:	\$	\$2	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Havana Fire Protection District</b>		
<b>Unit Code:</b>	060/030/06	<b>County:</b>	Mason
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$250,274		
<b>Equalized Assessed Valuation:</b>	\$22,660,174		
<b>Population:</b>	3,000		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	24		
<b>Salaries Paid:</b>	\$15,900		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$90,702	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$30	\$126	\$76
Revenue Collected During FY 18:	\$100,382	\$207,233	\$143,155
Expenditures During FY 18:	\$115,783	\$200,282	\$125,029
Per Capita Revenue:	\$33	\$113	\$79
Per Capita Expenditures:	\$39	\$106	\$67
Revenues over (under) Expenditures:	-\$15,401	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	65.04%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$75,301	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$25	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$75,303	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$50,756</b>	\$126,531	\$
Per Capita Debt:	<b>\$17</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Hebron-Alden-Greenwood Fire Protection District		
<b>Unit Code:</b>	063/060/06	<b>County:</b>	Mchenry
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,058,338		
<b>Equalized Assessed Valuation:</b>	\$87,537,315		
<b>Population:</b>	3,973		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	33	
	<b>Salaries Paid:</b>	\$147,301	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$842,356	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$212	\$126	\$76
Revenue Collected During FY 18:	\$496,909	\$207,233	\$143,155
Expenditures During FY 18:	\$368,065	\$200,282	\$125,029
Per Capita Revenue:	\$125	\$113	\$79
Per Capita Expenditures:	\$93	\$106	\$67
Revenues over (under) Expenditures:	\$128,844	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	263.87%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$971,200	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$244	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$150,015	\$22,450	\$
Total Unrestricted Net Assets:	\$821,185	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$240,000</b>	\$126,531	\$
Per Capita Debt:	<b>\$60</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Hecker Fire Protection District														
<b>Unit Code:</b>	067/020/06	<b>County:</b>	Monroe												
<b>Fiscal Year End:</b>	4/30/2018														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$173,250														
<b>Equalized Assessed Valuation:</b>	\$25,746,319														
<b>Population:</b>	9,860														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$612,659	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$62	\$126	\$76
Revenue Collected During FY 18:	\$172,552	\$207,233	\$143,155
Expenditures During FY 18:	\$107,873	\$200,282	\$125,029
Per Capita Revenue:	\$18	\$113	\$79
Per Capita Expenditures:	\$11	\$106	\$67
Revenues over (under) Expenditures:	\$64,679	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	627.90%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$677,338	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$69	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$526,826	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$150,000</b>	<b>\$126,531</b>	<b>\$</b>
Per Capita Debt:	<b>\$15</b>	<b>\$59</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.58%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$424</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 18:	<b>\$</b>	<b>\$916</b>	<b>\$</b>
Expenditures During FY 18:	<b>\$</b>	<b>\$829</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$88</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	<b>\$</b>	<b>\$512</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Henderson Fire Protection District		
<b>Unit Code:</b>	048/060/06	<b>County:</b>	Knox
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$209,100		
<b>Equalized Assessed Valuation:</b>	\$32,769,488		
<b>Population:</b>	1,135		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$111,397	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$98	\$126	\$76
Revenue Collected During FY 18:	\$119,459	\$207,233	\$143,155
Expenditures During FY 18:	\$199,419	\$200,282	\$125,029
Per Capita Revenue:	\$105	\$113	\$79
Per Capita Expenditures:	\$176	\$106	\$67
Revenues over (under) Expenditures:	-\$79,960	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	15.76%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$31,437	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$28	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$31,437	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$50,000</b>	\$126,531	\$
Per Capita Debt:	<b>\$44</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Henry Fire Protection District</b>		
<b>Unit Code:</b>	059/010/06	<b>County:</b>	Marshall
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$639,450		
<b>Equalized Assessed Valuation:</b>	\$76,536,509		
<b>Population:</b>	4,000		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$731,192	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$183	\$126	\$76
Revenue Collected During FY 18:	\$595,983	\$207,233	\$143,155
Expenditures During FY 18:	\$489,561	\$200,282	\$125,029
Per Capita Revenue:	\$149	\$113	\$79
Per Capita Expenditures:	\$122	\$106	\$67
Revenues over (under) Expenditures:	\$106,422	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	171.09%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$837,614	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$209	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$72,270	\$22,450	\$
Total Unrestricted Net Assets:	\$765,344	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Herrick Fire Protection District								
<b>Unit Code:</b>	086/065/06	<b>County:</b>	Shelby						
<b>Fiscal Year End:</b>	4/30/2018								
<b>Accounting Method:</b>	Cash With Assets								
<b>Appropriation or Budget:</b>	\$33,250								
<b>Equalized Assessed Valuation:</b>	\$5,222,600								
<b>Population:</b>	687								
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td style="border: 1px solid black; width: 100px; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td style="border: 1px solid black; width: 100px; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td style="border: 1px solid black; width: 100px; height: 20px; text-align: right;">\$</td> </tr> </table>			<b>Full Time:</b>		<b>Part Time:</b>		<b>Salaries Paid:</b>	\$
<b>Full Time:</b>									
<b>Part Time:</b>									
<b>Salaries Paid:</b>	\$								

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$12,402	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$18	\$126	\$76
Revenue Collected During FY 18:	\$28,967	\$207,233	\$143,155
Expenditures During FY 18:	\$21,512	\$200,282	\$125,029
Per Capita Revenue:	\$42	\$113	\$79
Per Capita Expenditures:	\$31	\$106	\$67
Revenues over (under) Expenditures:	\$7,455	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	92.31%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$19,857	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$29	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$19,857	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Hickory Point Fire Protection District</b>		
<b>Unit Code:</b>	055/040/06	<b>County:</b>	Macon
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$434,405		
<b>Equalized Assessed Valuation:</b>	\$143,882,376		
<b>Population:</b>	5,000		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	29		
<b>Salaries Paid:</b>	\$137,227		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$249,768	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$50	\$126	\$76
Revenue Collected During FY 18:	\$440,891	\$207,233	\$143,155
Expenditures During FY 18:	\$363,929	\$200,282	\$125,029
Per Capita Revenue:	\$88	\$113	\$79
Per Capita Expenditures:	\$73	\$106	\$67
Revenues over (under) Expenditures:	\$76,962	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	89.78%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$326,730	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$65	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$18,217	\$22,450	\$
Total Unrestricted Net Assets:	\$308,513	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$521,063</b>	\$126,531	\$
Per Capita Debt:	<b>\$104</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Hickory-Kerton Fire Protection District</b>		
<b>Unit Code:</b>	084/010/06	<b>County:</b>	Schuyler
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$20,721		
<b>Equalized Assessed Valuation:</b>	\$4,782,225		
<b>Population:</b>	600		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$40,897	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$68	\$126	\$76
Revenue Collected During FY 18:	\$32,054	\$207,233	\$143,155
Expenditures During FY 18:	\$19,458	\$200,282	\$125,029
Per Capita Revenue:	\$53	\$113	\$79
Per Capita Expenditures:	\$32	\$106	\$67
Revenues over (under) Expenditures:	\$12,596	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	274.92%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$53,493	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$89	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$40,896	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Highland-Pierron Fire Protection District</b>		
<b>Unit Code:</b>	057/080/06	<b>County:</b>	Madison
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$1,293,487		
<b>Equalized Assessed Valuation:</b>	\$131,198,738		
<b>Population:</b>	12,500		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	49	
	<b>Salaries Paid:</b>	\$34,557	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$792,904	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$63	\$126	\$76
Revenue Collected During FY 18:	\$499,304	\$207,233	\$143,155
Expenditures During FY 18:	\$281,982	\$200,282	\$125,029
Per Capita Revenue:	\$40	\$113	\$79
Per Capita Expenditures:	\$23	\$106	\$67
Revenues over (under) Expenditures:	\$217,322	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	358.26%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$1,010,225	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$81	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$1,010,225	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Hillsdale Fire Protection District</b>		
<b>Unit Code:</b>	081/120/06	<b>County:</b>	Rock Island
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$166,383		
<b>Equalized Assessed Valuation:</b>	\$38,097,447		
<b>Population:</b>	1,800		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	25		
<b>Salaries Paid:</b>	\$23,016		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	<b>\$63,340</b>	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	<b>\$35</b>	\$126	\$76
Revenue Collected During FY 18:	<b>\$177,919</b>	\$207,233	\$143,155
Expenditures During FY 18:	<b>\$157,777</b>	\$200,282	\$125,029
Per Capita Revenue:	<b>\$99</b>	\$113	\$79
Per Capita Expenditures:	<b>\$88</b>	\$106	\$67
Revenues over (under) Expenditures:	<b>\$20,142</b>	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	<b>52.91%</b>	201.51%	121.11%
Ending Fund Balance for FY 18:	<b>\$83,482</b>	\$254,489	\$154,310
Per Capita Ending Fund Balance:	<b>\$46</b>	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$13,375	\$
Total Unreserved Funds:	<b>\$</b>	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$42,250</b>	\$22,450	\$
Total Unrestricted Net Assets:	<b>\$41,232</b>	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$279,922</b>	\$126,531	\$
Per Capita Debt:	<b>\$156</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Hinckley Fire Protection District</b>		
<b>Unit Code:</b>	019/040/06	<b>County:</b>	DeKalb
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$516,713		
<b>Equalized Assessed Valuation:</b>	\$86,572,982		
<b>Population:</b>	2,500		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	35		
<b>Salaries Paid:</b>	\$141,491		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$731,269	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$293	\$126	\$76
Revenue Collected During FY 18:	\$451,823	\$207,233	\$143,155
Expenditures During FY 18:	\$343,655	\$200,282	\$125,029
Per Capita Revenue:	\$181	\$113	\$79
Per Capita Expenditures:	\$137	\$106	\$67
Revenues over (under) Expenditures:	\$108,168	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	244.27%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$839,437	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$336	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$57,780	\$22,450	\$
Total Unrestricted Net Assets:	\$781,657	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$327,875</b>	\$126,531	\$
Per Capita Debt:	<b>\$131</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Hindsboro Community Fire Protection District</b>		
<b>Unit Code:</b>	021/030/06	<b>County:</b>	Douglas
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$243,120		
<b>Equalized Assessed Valuation:</b>	\$16,609,158		
<b>Population:</b>	360		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$119,604	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$332	\$126	\$76
Revenue Collected During FY 18:	\$77,814	\$207,233	\$143,155
Expenditures During FY 18:	\$87,368	\$200,282	\$125,029
Per Capita Revenue:	\$216	\$113	\$79
Per Capita Expenditures:	\$243	\$106	\$67
Revenues over (under) Expenditures:	-\$9,554	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	125.96%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$110,050	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$306	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Hoffman Fire Protection District</b>		
<b>Unit Code:</b>	014/060/06	<b>County:</b>	Clinton
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$94,224		
<b>Equalized Assessed Valuation:</b>	\$24,043,129		
<b>Population:</b>	1,100		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$32,161	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$29	\$126	\$76
Revenue Collected During FY 18:	\$97,679	\$207,233	\$143,155
Expenditures During FY 18:	\$83,327	\$200,282	\$125,029
Per Capita Revenue:	\$89	\$113	\$79
Per Capita Expenditures:	\$76	\$106	\$67
Revenues over (under) Expenditures:	\$14,352	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	55.82%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$46,513	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$42	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$55,318</b>	\$126,531	\$
Per Capita Debt:	<b>\$50</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Hoffman Estates #1 Fire Protection District</b>		
<b>Unit Code:</b>	016/070/06	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	12/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$66,011		
<b>Equalized Assessed Valuation:</b>	\$17,792,770		
<b>Population:</b>	160		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$	\$126	\$76
Revenue Collected During FY 18:	\$61,461	\$207,233	\$143,155
Expenditures During FY 18:	\$61,461	\$200,282	\$125,029
Per Capita Revenue:	\$384	\$113	\$79
Per Capita Expenditures:	\$384	\$106	\$67
Revenues over (under) Expenditures:	\$	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	0.00%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Holiday Shores Fire Protection District</b>		
<b>Unit Code:</b>	057/083/06	<b>County:</b>	Madison
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$252,203		
<b>Equalized Assessed Valuation:</b>	\$80,774,340		
<b>Population:</b>	4,000		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	31	
	<b>Salaries Paid:</b>	\$31,043	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$463,682	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$116	\$126	\$76
Revenue Collected During FY 18:	\$239,192	\$207,233	\$143,155
Expenditures During FY 18:	\$154,333	\$200,282	\$125,029
Per Capita Revenue:	\$60	\$113	\$79
Per Capita Expenditures:	\$39	\$106	\$67
Revenues over (under) Expenditures:	\$84,859	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	301.50%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$465,315	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$116	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$135,066	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$65,000</b>	\$126,531	\$
Per Capita Debt:	<b>\$16</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Hollywood Heights Fire Protection District</b>														
<b>Unit Code:</b>	088/120/06	<b>County:</b>	St. Clair												
<b>Fiscal Year End:</b>	5/31/2018														
<b>Accounting Method:</b>	Cash With Assets														
<b>Appropriation or Budget:</b>	\$263,840														
<b>Equalized Assessed Valuation:</b>	\$74,636,801														
<b>Population:</b>	10,250														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$79,484	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$8	\$126	\$76
Revenue Collected During FY 18:	\$254,570	\$207,233	\$143,155
Expenditures During FY 18:	\$212,212	\$200,282	\$125,029
Per Capita Revenue:	\$25	\$113	\$79
Per Capita Expenditures:	\$21	\$106	\$67
Revenues over (under) Expenditures:	\$42,358	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	57.42%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$121,842	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$12	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$120,467	\$22,450	\$
Total Unrestricted Net Assets:	\$1,375	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$70,691</b>	\$126,531	\$
Per Capita Debt:	<b>\$7</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Homer Fire Protection District</b>		
<b>Unit Code:</b>	010/060/06	<b>County:</b>	Champaign
<b>Fiscal Year End:</b>	5/1/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$171,526		
<b>Equalized Assessed Valuation:</b>	\$43,268,408		
<b>Population:</b>	1,000		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$56,694	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$57	\$126	\$76
Revenue Collected During FY 18:	\$183,111	\$207,233	\$143,155
Expenditures During FY 18:	\$681,562	\$200,282	\$125,029
Per Capita Revenue:	\$183	\$113	\$79
Per Capita Expenditures:	\$682	\$106	\$67
Revenues over (under) Expenditures:	-\$498,451	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	1.27%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$8,635	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$9	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$8,635	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$415,852</b>	\$126,531	\$
Per Capita Debt:	<b>\$416</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Homer Fire Protection District		
<b>Unit Code:</b>	099/060/06	<b>County:</b>	Will
<b>Fiscal Year End:</b>	12/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$10,757,167		
<b>Equalized Assessed Valuation:</b>	\$616,593,004		
<b>Population:</b>	25,000		
<b>Employees:</b>			
<b>Full Time:</b>	47		
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$4,238,239		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,174,254	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$87	\$169	\$94
Revenue Collected During FY 18:	\$7,553,335	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$6,879,837	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$302	\$253	\$218
Per Capita Expenditures:	\$275	\$250	\$216
Revenues over (under) Expenditures:	\$673,498	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	33.96%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$2,336,176	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$93	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$273,167	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$2,638,549	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$1,039,722</b>	<b>\$3,547,817</b>	<b>\$214,199</b>
Per Capita Debt:	<b>\$42</b>	<b>\$124</b>	<b>\$19</b>
General Obligation Debt over EAV:	<b>0.12%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	<b>\$8,439</b>	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	<b>\$2</b>	\$
Revenue Collected During FY 18:	\$	<b>\$21,941</b>	\$
Expenditures During FY 18:	\$	<b>\$19,068</b>	\$
Per Capita Revenue:	\$	<b>\$5</b>	\$
Per Capita Expenditures:	\$	<b>\$4</b>	\$
Operating Income (loss):	\$	<b>\$2,873</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>2.19%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	<b>\$8,958</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$2</b>	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Hometown Fire Protection District</b>		
<b>Unit Code:</b>	016/090/06	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	12/31/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$712,937		
<b>Equalized Assessed Valuation:</b>	\$47,592,518		
<b>Population:</b>	4,274		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	33		
<b>Salaries Paid:</b>	\$455,408		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$82,812	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$19	\$126	\$76
Revenue Collected During FY 18:	\$783,981	\$207,233	\$143,155
Expenditures During FY 18:	\$710,153	\$200,282	\$125,029
Per Capita Revenue:	\$183	\$113	\$79
Per Capita Expenditures:	\$166	\$106	\$67
Revenues over (under) Expenditures:	\$73,828	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	22.06%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$156,640	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$37	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$374,873	\$22,450	\$
Total Unrestricted Net Assets:	\$131,582	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Hopedale Fire Protection District</b>		
<b>Unit Code:</b>	090/090/06	<b>County:</b>	Tazewell
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$602,288		
<b>Equalized Assessed Valuation:</b>	\$55,926,168		
<b>Population:</b>	1,560		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	39		
<b>Salaries Paid:</b>	\$37,906		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$307,219	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$197	\$126	\$76
Revenue Collected During FY 18:	\$165,237	\$207,233	\$143,155
Expenditures During FY 18:	\$201,336	\$200,282	\$125,029
Per Capita Revenue:	\$106	\$113	\$79
Per Capita Expenditures:	\$129	\$106	\$67
Revenues over (under) Expenditures:	-\$36,099	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	134.66%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$271,120	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$174	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,459	\$22,450	\$
Total Unrestricted Net Assets:	\$269,661	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Horseshoe Lake Fire Protection District</b>														
<b>Unit Code:</b>	002/005/06	<b>County:</b>	Alexander												
<b>Fiscal Year End:</b>	9/30/2018														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$21,561														
<b>Equalized Assessed Valuation:</b>	\$11,797,827														
<b>Population:</b>	1,350														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$42,813	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$32	\$126	\$76
Revenue Collected During FY 18:	\$20,307	\$207,233	\$143,155
Expenditures During FY 18:	\$21,561	\$200,282	\$125,029
Per Capita Revenue:	\$15	\$113	\$79
Per Capita Expenditures:	\$16	\$106	\$67
Revenues over (under) Expenditures:	-\$1,254	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	192.75%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$41,559	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$31	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Hoyleton Fire Protection District</b>		
<b>Unit Code:</b>	095/030/06	<b>County:</b>	Washington
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$99,100		
<b>Equalized Assessed Valuation:</b>	\$23,396,605		
<b>Population:</b>	650		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	17		
<b>Salaries Paid:</b>	\$3,620		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$236,022	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$363	\$126	\$76
Revenue Collected During FY 18:	\$103,604	\$207,233	\$143,155
Expenditures During FY 18:	\$49,910	\$200,282	\$125,029
Per Capita Revenue:	\$159	\$113	\$79
Per Capita Expenditures:	\$77	\$106	\$67
Revenues over (under) Expenditures:	\$53,694	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	580.48%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$289,716	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$446	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$289,716	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Hudson Fire Protection District</b>		
<b>Unit Code:</b>	064/110/06	<b>County:</b>	McLean
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$683,722		
<b>Equalized Assessed Valuation:</b>	\$100,289,204		
<b>Population:</b>	2,000		
<b>Employees:</b>			
<b>Full Time:</b>	5		
<b>Part Time:</b>	15		
<b>Salaries Paid:</b>	\$176,698		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$615,010	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$308	\$126	\$76
Revenue Collected During FY 18:	\$662,740	\$207,233	\$143,155
Expenditures During FY 18:	\$447,114	\$200,282	\$125,029
Per Capita Revenue:	\$331	\$113	\$79
Per Capita Expenditures:	\$224	\$106	\$67
Revenues over (under) Expenditures:	\$215,626	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	185.78%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$830,636	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$415	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$33,218	\$13,375	\$
Total Unreserved Funds:	\$797,418	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$892,943</b>	\$126,531	\$
Per Capita Debt:	<b>\$446</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Huey-Ferrin-Boulder Fire Protection District</b>		
<b>Unit Code:</b>	014/065/06	<b>County:</b>	Clinton
<b>Fiscal Year End:</b>	7/31/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$305.635		
<b>Equalized Assessed Valuation:</b>	\$18,778.686		
<b>Population:</b>	1,295		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$60,062	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$46	\$126	\$76
Revenue Collected During FY 18:	\$70,856	\$207,233	\$143,155
Expenditures During FY 18:	\$69,402	\$200,282	\$125,029
Per Capita Revenue:	\$55	\$113	\$79
Per Capita Expenditures:	\$54	\$106	\$67
Revenues over (under) Expenditures:	\$1,454	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	88.64%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$61,516	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$48	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$61,516	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Hull-Kinderhook Fire Protection District</b>		
<b>Unit Code:</b>	075/030/06	<b>County:</b>	Pike
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$81,882		
<b>Equalized Assessed Valuation:</b>	\$1,839,693		
<b>Population:</b>	1,000		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$47,039	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$47	\$126	\$76
Revenue Collected During FY 18:	\$63,926	\$207,233	\$143,155
Expenditures During FY 18:	\$81,882	\$200,282	\$125,029
Per Capita Revenue:	\$64	\$113	\$79
Per Capita Expenditures:	\$82	\$106	\$67
Revenues over (under) Expenditures:	-\$17,956	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	35.52%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$29,083	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$29	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$29,083	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$11,671</b>	\$126,531	\$
Per Capita Debt:	<b>\$12</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Humboldt Fire Protection District</b>		
<b>Unit Code:</b>	015/030/06	<b>County:</b>	Coles
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$92,089		
<b>Equalized Assessed Valuation:</b>	\$40,313,105		
<b>Population:</b>	1,734		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$56,784	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$33	\$126	\$76
Revenue Collected During FY 18:	\$56,816	\$207,233	\$143,155
Expenditures During FY 18:	\$92,089	\$200,282	\$125,029
Per Capita Revenue:	\$33	\$113	\$79
Per Capita Expenditures:	\$53	\$106	\$67
Revenues over (under) Expenditures:	-\$35,273	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	59.82%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$55,085	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$32	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$52,604	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$107,695</b>	\$126,531	\$
Per Capita Debt:	<b>\$62</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Hume Fire Protection District</b>														
<b>Unit Code:</b>	023/030/06	<b>County:</b>	Edgar												
<b>Fiscal Year End:</b>	4/30/2018														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$38,201														
<b>Equalized Assessed Valuation:</b>	\$18,500,273														
<b>Population:</b>	351														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$106,614	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$304	\$126	\$76
Revenue Collected During FY 18:	\$37,103	\$207,233	\$143,155
Expenditures During FY 18:	\$21,412	\$200,282	\$125,029
Per Capita Revenue:	\$106	\$113	\$79
Per Capita Expenditures:	\$61	\$106	\$67
Revenues over (under) Expenditures:	\$15,691	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	571.20%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$122,305	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$348	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Huntley Fire Protection District		
<b>Unit Code:</b>	063/070/06	<b>County:</b>	Mchenry
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$19,583,000		
<b>Equalized Assessed Valuation:</b>	\$1,474,852,096		
<b>Population:</b>	50,000		
<b>Employees:</b>			
	<b>Full Time:</b>	55	
	<b>Part Time:</b>	25	
	<b>Salaries Paid:</b>	\$6,692,581	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$17,674,242	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$353	\$169	\$94
Revenue Collected During FY 18:	\$11,449,756	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$10,137,267	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$229	\$253	\$218
Per Capita Expenditures:	\$203	\$250	\$216
Revenues over (under) Expenditures:	\$1,312,489	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	187.30%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$18,986,731	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$380	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,027,486	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$10,375,667	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$3,547,817	\$214,199
Per Capita Debt:	\$	\$124	\$19
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$8,439	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2	\$
Revenue Collected During FY 18:	\$	\$21,941	\$
Expenditures During FY 18:	\$	\$19,068	\$
Per Capita Revenue:	\$	\$5	\$
Per Capita Expenditures:	\$	\$4	\$
Operating Income (loss):	\$	\$2,873	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	2.19%	0.00%
Ending Retained Earnings for FY 17:	\$	\$8,958	\$
Per Capita Ending Retained Earnings:	\$	\$2	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Hutsonville Twp Fire Protection District</b>		
<b>Unit Code:</b>	017/020/06	<b>County:</b>	Crawford
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$56,341		
<b>Equalized Assessed Valuation:</b>	\$11,495,771		
<b>Population:</b>	1,187		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$45,277	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$38	\$126	\$76
Revenue Collected During FY 18:	\$58,157	\$207,233	\$143,155
Expenditures During FY 18:	\$56,341	\$200,282	\$125,029
Per Capita Revenue:	\$49	\$113	\$79
Per Capita Expenditures:	\$47	\$106	\$67
Revenues over (under) Expenditures:	\$1,816	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	83.59%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$47,093	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$40	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$332,571</b>	\$126,531	\$
Per Capita Debt:	<b>\$280</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Hutton Fire Protection District</b>														
<b>Unit Code:</b>	015/040/06	<b>County:</b>	Coles												
<b>Fiscal Year End:</b>	4/30/2018														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$30,898														
<b>Equalized Assessed Valuation:</b>	\$19,053,439														
<b>Population:</b>	890														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	<b>\$90,433</b>	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	<b>\$102</b>	\$126	\$76
Revenue Collected During FY 18:	<b>\$48,519</b>	\$207,233	\$143,155
Expenditures During FY 18:	<b>\$30,899</b>	\$200,282	\$125,029
Per Capita Revenue:	<b>\$55</b>	\$113	\$79
Per Capita Expenditures:	<b>\$35</b>	\$106	\$67
Revenues over (under) Expenditures:	<b>\$17,620</b>	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	<b>349.70%</b>	201.51%	121.11%
Ending Fund Balance for FY 18:	<b>\$108,053</b>	\$254,489	\$154,310
Per Capita Ending Fund Balance:	<b>\$121</b>	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$79,355</b>	\$126,531	\$
Per Capita Debt:	<b>\$89</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Illioipolis Fire Protection District</b>		
<b>Unit Code:</b>	083/070/06	<b>County:</b>	Sangamon
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$87,635		
<b>Equalized Assessed Valuation:</b>	\$32,203,536		
<b>Population:</b>	1,425		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$247,560	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$174	\$126	\$76
Revenue Collected During FY 18:	\$63,787	\$207,233	\$143,155
Expenditures During FY 18:	\$64,039	\$200,282	\$125,029
Per Capita Revenue:	\$45	\$113	\$79
Per Capita Expenditures:	\$45	\$106	\$67
Revenues over (under) Expenditures:	-\$252	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	386.18%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$247,308	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$174	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Industry Fire Protection District</b>		
<b>Unit Code:</b>	062/040/06	<b>County:</b>	Mcdonough
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$105,250		
<b>Equalized Assessed Valuation:</b>	\$48,823,056		
<b>Population:</b>	800		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$29,457	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$37	\$126	\$76
Revenue Collected During FY 18:	\$88,327	\$207,233	\$143,155
Expenditures During FY 18:	\$71,963	\$200,282	\$125,029
Per Capita Revenue:	\$110	\$113	\$79
Per Capita Expenditures:	\$90	\$106	\$67
Revenues over (under) Expenditures:	\$16,364	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	63.67%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$45,821	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$57	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$45,821	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Ipava Fire Protection District		
<b>Unit Code:</b>	029/090/06	<b>County:</b>	Fulton
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$45,500		
<b>Equalized Assessed Valuation:</b>	\$13,545,804		
<b>Population:</b>	1,800		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>		
	<b>Salaries Paid:</b>	\$	

<b>Blended Component Units</b>

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$54,253	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$30	\$126	\$76
Revenue Collected During FY 18:	\$50,364	\$207,233	\$143,155
Expenditures During FY 18:	\$15,152	\$200,282	\$125,029
Per Capita Revenue:	\$28	\$113	\$79
Per Capita Expenditures:	\$8	\$106	\$67
Revenues over (under) Expenditures:	\$35,212	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	590.45%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$89,465	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$50	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$9,629</b>	\$126,531	\$
Per Capita Debt:	<b>\$5</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Iroquois-Ford Fire Protection District		
<b>Unit Code:</b>	038/100/06	<b>County:</b>	Iroquois
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$47,850		
<b>Equalized Assessed Valuation:</b>	\$12,050,410		
<b>Population:</b>	350		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	18	
	<b>Salaries Paid:</b>	\$6,189	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$26,489	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$76	\$126	\$76
Revenue Collected During FY 18:	\$70,858	\$207,233	\$143,155
Expenditures During FY 18:	\$59,794	\$200,282	\$125,029
Per Capita Revenue:	\$202	\$113	\$79
Per Capita Expenditures:	\$171	\$106	\$67
Revenues over (under) Expenditures:	\$11,064	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	62.80%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$37,553	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$107	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$31,595</b>	<b>\$126,531</b>	<b>\$</b>
Per Capita Debt:	<b>\$90</b>	<b>\$59</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$424</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 18:	<b>\$</b>	<b>\$916</b>	<b>\$</b>
Expenditures During FY 18:	<b>\$</b>	<b>\$829</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$88</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	<b>\$</b>	<b>\$512</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Irvington Fire Protection District		
<b>Unit Code:</b>	095/035/06	<b>County:</b>	Washington
<b>Fiscal Year End:</b>	12/31/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$64,000		
<b>Equalized Assessed Valuation:</b>	\$15,563,758		
<b>Population:</b>	1,800		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	12		
<b>Salaries Paid:</b>	\$11,290		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$114,122	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$63	\$126	\$76
Revenue Collected During FY 18:	\$86,110	\$207,233	\$143,155
Expenditures During FY 18:	\$60,552	\$200,282	\$125,029
Per Capita Revenue:	\$48	\$113	\$79
Per Capita Expenditures:	\$34	\$106	\$67
Revenues over (under) Expenditures:	\$25,558	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	230.68%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$139,680	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$78	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$18,096</b>	\$126,531	\$
Per Capita Debt:	<b>\$10</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Island Grove Fire Protection District		
<b>Unit Code:</b>	083/080/06	<b>County:</b>	Sangamon
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$48,782		
<b>Equalized Assessed Valuation:</b>	\$17,797,928		
<b>Population:</b>	621		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	32	
	<b>Salaries Paid:</b>	\$13,850	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	<b>\$66,808</b>	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	<b>\$108</b>	\$126	\$76
Revenue Collected During FY 18:	<b>\$53,981</b>	\$207,233	\$143,155
Expenditures During FY 18:	<b>\$33,587</b>	\$200,282	\$125,029
Per Capita Revenue:	<b>\$87</b>	\$113	\$79
Per Capita Expenditures:	<b>\$54</b>	\$106	\$67
Revenues over (under) Expenditures:	<b>\$20,394</b>	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	<b>262.52%</b>	201.51%	121.11%
Ending Fund Balance for FY 18:	<b>\$88,172</b>	\$254,489	\$154,310
Per Capita Ending Fund Balance:	<b>\$142</b>	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Itasca #1 Fire Protection District</b>		
<b>Unit Code:</b>	022/150/06	<b>County:</b>	Dupage
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$7,501,626		
<b>Equalized Assessed Valuation:</b>	\$593,887,129		
<b>Population:</b>	8,649		
<b>Employees:</b>			
<b>Full Time:</b>	23		
<b>Part Time:</b>	3		
<b>Salaries Paid:</b>	\$3,895,463		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$15,487	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$2	\$169	\$94
Revenue Collected During FY 18:	\$4,330,977	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$4,496,417	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$501	\$253	\$218
Per Capita Expenditures:	\$520	\$250	\$216
Revenues over (under) Expenditures:	-\$165,440	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	8.43%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$378,937	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$44	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$4,471,234	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$214,199</b>	<b>\$3,547,817</b>	<b>\$214,199</b>
Per Capita Debt:	<b>\$25</b>	<b>\$124</b>	<b>\$19</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	<b>\$8,439</b>	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	<b>\$2</b>	\$
Revenue Collected During FY 18:	\$	<b>\$21,941</b>	\$
Expenditures During FY 18:	\$	<b>\$19,068</b>	\$
Per Capita Revenue:	\$	<b>\$5</b>	\$
Per Capita Expenditures:	\$	<b>\$4</b>	\$
Operating Income (loss):	\$	<b>\$2,873</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>2.19%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	<b>\$8,958</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$2</b>	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Iuka Fire Protection District		
<b>Unit Code:</b>	058/080/06	<b>County:</b>	Marion
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$189,595		
<b>Equalized Assessed Valuation:</b>	\$21,306,797		
<b>Population:</b>	1,966		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	2		
<b>Salaries Paid:</b>	\$1,839		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$276,843	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$141	\$126	\$76
Revenue Collected During FY 18:	\$110,490	\$207,233	\$143,155
Expenditures During FY 18:	\$51,129	\$200,282	\$125,029
Per Capita Revenue:	\$56	\$113	\$79
Per Capita Expenditures:	\$26	\$106	\$67
Revenues over (under) Expenditures:	\$59,361	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	657.56%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$336,204	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$171	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$14,259	\$22,450	\$
Total Unrestricted Net Assets:	\$321,945	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$33,250</b>	\$126,531	\$
Per Capita Debt:	<b>\$17</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Ivesdale Fire Protection District		
<b>Unit Code:</b>	010/070/06	<b>County:</b>	Champaign
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$205,000		
<b>Equalized Assessed Valuation:</b>	\$23,979,715		
<b>Population:</b>	800		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	18		
<b>Salaries Paid:</b>	\$38,952		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$36,227	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$45	\$126	\$76
Revenue Collected During FY 18:	\$160,483	\$207,233	\$143,155
Expenditures During FY 18:	\$162,464	\$200,282	\$125,029
Per Capita Revenue:	\$201	\$113	\$79
Per Capita Expenditures:	\$203	\$106	\$67
Revenues over (under) Expenditures:	-\$1,981	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	21.08%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$34,246	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$43	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$34,246	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$18,656</b>	<b>\$126,531</b>	<b>\$</b>
Per Capita Debt:	<b>\$23</b>	<b>\$59</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$424</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 18:	<b>\$</b>	<b>\$916</b>	<b>\$</b>
Expenditures During FY 18:	<b>\$</b>	<b>\$829</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$88</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	<b>\$</b>	<b>\$512</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Jefferson Fire Protection District		
<b>Unit Code:</b>	041/010/06	<b>County:</b>	Jefferson
<b>Fiscal Year End:</b>	12/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$666,222		
<b>Equalized Assessed Valuation:</b>	\$161,768,000		
<b>Population:</b>	11,212		
<b>Employees:</b>			
<b>Full Time:</b>	4		
<b>Part Time:</b>	4		
<b>Salaries Paid:</b>	\$267,966		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$618,853	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$55	\$126	\$76
Revenue Collected During FY 18:	\$835,590	\$207,233	\$143,155
Expenditures During FY 18:	\$1,283,855	\$200,282	\$125,029
Per Capita Revenue:	\$75	\$113	\$79
Per Capita Expenditures:	\$115	\$106	\$67
Revenues over (under) Expenditures:	-\$448,265	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	40.94%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$525,588	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$47	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$14,789	\$22,450	\$
Total Unrestricted Net Assets:	\$510,799	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$410,033</b>	\$126,531	\$
Per Capita Debt:	<b>\$37</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Joy Fire Protection District														
<b>Unit Code:</b>	066/030/06	<b>County:</b>	Mercer												
<b>Fiscal Year End:</b>	6/30/2018														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$98,758														
<b>Equalized Assessed Valuation:</b>	\$22,375,693														
<b>Population:</b>	755														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$96,829	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$128	\$126	\$76
Revenue Collected During FY 18:	\$82,865	\$207,233	\$143,155
Expenditures During FY 18:	\$82,609	\$200,282	\$125,029
Per Capita Revenue:	\$110	\$113	\$79
Per Capita Expenditures:	\$109	\$106	\$67
Revenues over (under) Expenditures:	\$256	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	117.52%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$97,085	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$129	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$97,085	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$15,660</b>	\$126,531	\$
Per Capita Debt:	<b>\$21</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Kaneville Fire Protection District		
<b>Unit Code:</b>	045/080/06	<b>County:</b>	Kane
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$725,644		
<b>Equalized Assessed Valuation:</b>	\$41,518,921		
<b>Population:</b>	1,367		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$442,950	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$324	\$126	\$76
Revenue Collected During FY 18:	\$293,786	\$207,233	\$143,155
Expenditures During FY 18:	\$262,177	\$200,282	\$125,029
Per Capita Revenue:	\$215	\$113	\$79
Per Capita Expenditures:	\$192	\$106	\$67
Revenues over (under) Expenditures:	\$31,609	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	181.01%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$474,559	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$347	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$474,559	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Kankakee Twp Fire Protection District		
<b>Unit Code:</b>	046/070/06	<b>County:</b>	Kankakee
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$526,680		
<b>Equalized Assessed Valuation:</b>	\$21,719,563		
<b>Population:</b>	1,850		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	25		
<b>Salaries Paid:</b>	\$33,561		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$189,284	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$102	\$126	\$76
Revenue Collected During FY 18:	\$235,629	\$207,233	\$143,155
Expenditures During FY 18:	\$229,083	\$200,282	\$125,029
Per Capita Revenue:	\$127	\$113	\$79
Per Capita Expenditures:	\$124	\$106	\$67
Revenues over (under) Expenditures:	\$6,546	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	85.48%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$195,830	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$106	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$195,830	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$245,088</b>	\$126,531	\$
Per Capita Debt:	<b>\$132</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Kansas Fire Protection District		
<b>Unit Code:</b>	023/040/06	<b>County:</b>	Edgar
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$628,500		
<b>Equalized Assessed Valuation:</b>	\$19,625,731		
<b>Population:</b>	1,000		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	29		
<b>Salaries Paid:</b>	\$27,933		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$52,285	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$52	\$126	\$76
Revenue Collected During FY 18:	\$136,656	\$207,233	\$143,155
Expenditures During FY 18:	\$103,760	\$200,282	\$125,029
Per Capita Revenue:	\$137	\$113	\$79
Per Capita Expenditures:	\$104	\$106	\$67
Revenues over (under) Expenditures:	\$32,896	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	82.09%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$85,181	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$85	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$50,748	\$22,450	\$
Total Unrestricted Net Assets:	\$34,433	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$19,917</b>	\$126,531	\$
Per Capita Debt:	<b>\$20</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Kell Fire Protection District</b>														
<b>Unit Code:</b>	058/020/06	<b>County:</b>	Marion												
<b>Fiscal Year End:</b>	4/30/2018														
<b>Accounting Method:</b>	Cash With Assets														
<b>Appropriation or Budget:</b>	\$228,670														
<b>Equalized Assessed Valuation:</b>	\$15,392,623														
<b>Population:</b>	2,500														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$50,570	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$20	\$126	\$76
Revenue Collected During FY 18:	\$99,631	\$207,233	\$143,155
Expenditures During FY 18:	\$256,560	\$200,282	\$125,029
Per Capita Revenue:	\$40	\$113	\$79
Per Capita Expenditures:	\$103	\$106	\$67
Revenues over (under) Expenditures:	-\$156,929	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	55.99%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$143,641	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$57	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$143,641	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$229,395</b>	\$126,531	\$
Per Capita Debt:	<b>\$92</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Kempton Fire Protection District</b>		
<b>Unit Code:</b>	027/010/06	<b>County:</b>	Ford
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$179,550		
<b>Equalized Assessed Valuation:</b>	\$25,475,415		
<b>Population:</b>	640		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	3		
<b>Salaries Paid:</b>	\$2,124		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$148,457	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$232	\$126	\$76
Revenue Collected During FY 18:	\$74,963	\$207,233	\$143,155
Expenditures During FY 18:	\$35,823	\$200,282	\$125,029
Per Capita Revenue:	\$117	\$113	\$79
Per Capita Expenditures:	\$56	\$106	\$67
Revenues over (under) Expenditures:	\$39,140	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	523.68%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$187,597	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$293	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$187,597	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Kendall Hill Fire Protection District</b>		
<b>Unit Code:</b>	057/085/06	<b>County:</b>	Madison
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$26,550		
<b>Equalized Assessed Valuation:</b>	\$8,865,220		
<b>Population:</b>	845		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$14,353	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$17	\$126	\$76
Revenue Collected During FY 18:	\$26,627	\$207,233	\$143,155
Expenditures During FY 18:	\$26,494	\$200,282	\$125,029
Per Capita Revenue:	\$32	\$113	\$79
Per Capita Expenditures:	\$31	\$106	\$67
Revenues over (under) Expenditures:	\$133	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	54.68%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$14,486	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$17	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$14,486	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Kenney Fire Protection District</b>		
<b>Unit Code:</b>	020/015/06	<b>County:</b>	Dewitt
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$99,160		
<b>Equalized Assessed Valuation:</b>	\$34,129,996		
<b>Population:</b>	1,200		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	5		
<b>Salaries Paid:</b>	\$5,050		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$212,200	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$177	\$126	\$76
Revenue Collected During FY 18:	\$146,234	\$207,233	\$143,155
Expenditures During FY 18:	\$96,005	\$200,282	\$125,029
Per Capita Revenue:	\$122	\$113	\$79
Per Capita Expenditures:	\$80	\$106	\$67
Revenues over (under) Expenditures:	\$50,229	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	273.35%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$262,429	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$219	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$262,429	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Kewanee Fire Protection District</b>		
<b>Unit Code:</b>	037/070/06	<b>County:</b>	Henry
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$377,335		
<b>Equalized Assessed Valuation:</b>	\$39,778,496		
<b>Population:</b>	9,795		
<b>Employees:</b>			
<b>Full Time:</b>	3		
<b>Part Time:</b>	6		
<b>Salaries Paid:</b>	\$115,082		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$152,483	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$16	\$126	\$76
Revenue Collected During FY 18:	\$219,392	\$207,233	\$143,155
Expenditures During FY 18:	\$188,044	\$200,282	\$125,029
Per Capita Revenue:	\$22	\$113	\$79
Per Capita Expenditures:	\$19	\$106	\$67
Revenues over (under) Expenditures:	\$31,348	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	81.69%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$153,617	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$16	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$90,371	\$22,450	\$
Total Unrestricted Net Assets:	\$63,246	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Keyesport Fire Protection District		
<b>Unit Code:</b>	014/070/06	<b>County:</b>	Clinton
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$157,224		
<b>Equalized Assessed Valuation:</b>	\$19,500,000		
<b>Population:</b>	1,800		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>		
	<b>Salaries Paid:</b>	\$	

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$89,796	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$50	\$126	\$76
Revenue Collected During FY 18:	\$100,063	\$207,233	\$143,155
Expenditures During FY 18:	\$82,753	\$200,282	\$125,029
Per Capita Revenue:	\$56	\$113	\$79
Per Capita Expenditures:	\$46	\$106	\$67
Revenues over (under) Expenditures:	\$17,310	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	129.43%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$107,106	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$60	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$107,103	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Kickapoo Fire Protection District		
<b>Unit Code:</b>	092/050/06	<b>County:</b>	Vermilion
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$652,491		
<b>Equalized Assessed Valuation:</b>	\$48,325,973		
<b>Population:</b>	30,000		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	33		
<b>Salaries Paid:</b>	\$10,882		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$290,430	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$10	\$126	\$76
Revenue Collected During FY 18:	\$215,055	\$207,233	\$143,155
Expenditures During FY 18:	\$628,216	\$200,282	\$125,029
Per Capita Revenue:	\$7	\$113	\$79
Per Capita Expenditures:	\$21	\$106	\$67
Revenues over (under) Expenditures:	-\$413,161	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	44.14%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$277,269	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$9	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,215	\$22,450	\$
Total Unrestricted Net Assets:	\$276,804	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$400,000</b>	\$126,531	\$
Per Capita Debt:	<b>\$13</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.83%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Kilbourne Fire Protection District		
<b>Unit Code:</b>	060/040/06	<b>County:</b>	Mason
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$738,300		
<b>Equalized Assessed Valuation:</b>	\$9,055,000		
<b>Population:</b>	525		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$77,993	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$149	\$126	\$76
Revenue Collected During FY 18:	\$49,071	\$207,233	\$143,155
Expenditures During FY 18:	\$35,016	\$200,282	\$125,029
Per Capita Revenue:	\$93	\$113	\$79
Per Capita Expenditures:	\$67	\$106	\$67
Revenues over (under) Expenditures:	\$14,055	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	262.87%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$92,048	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$175	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Kinmundy-Alma Fire Protection District		
<b>Unit Code:</b>	058/030/06	<b>County:</b>	Marion
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$515,950		
<b>Equalized Assessed Valuation:</b>	\$30,514,220		
<b>Population:</b>	25,000		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	45	
	<b>Salaries Paid:</b>	\$58,150	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$220,773	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$9	\$126	\$76
Revenue Collected During FY 18:	\$255,218	\$207,233	\$143,155
Expenditures During FY 18:	\$217,592	\$200,282	\$125,029
Per Capita Revenue:	\$10	\$113	\$79
Per Capita Expenditures:	\$9	\$106	\$67
Revenues over (under) Expenditures:	\$37,626	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	118.75%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$258,399	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$10	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$67,682	\$22,450	\$
Total Unrestricted Net Assets:	\$190,717	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Kirkland Fire Protection District</b>		
<b>Unit Code:</b>	019/050/06	<b>County:</b>	DeKalb
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$541,028		
<b>Equalized Assessed Valuation:</b>	\$72,745,287		
<b>Population:</b>	2,450		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	34		
<b>Salaries Paid:</b>	\$162,940		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$81,203	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$33	\$126	\$76
Revenue Collected During FY 18:	\$461,843	\$207,233	\$143,155
Expenditures During FY 18:	\$359,036	\$200,282	\$125,029
Per Capita Revenue:	\$189	\$113	\$79
Per Capita Expenditures:	\$147	\$106	\$67
Revenues over (under) Expenditures:	\$102,807	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	51.25%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$184,010	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$75	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$129,236	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Knoxville Fire Protection District		
<b>Unit Code:</b>	048/070/06	<b>County:</b>	Knox
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$508,500		
<b>Equalized Assessed Valuation:</b>	\$105,025,893		
<b>Population:</b>	6,000		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	72		
<b>Salaries Paid:</b>	\$32,340		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$277,235	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$46	\$126	\$76
Revenue Collected During FY 18:	\$309,844	\$207,233	\$143,155
Expenditures During FY 18:	\$339,350	\$200,282	\$125,029
Per Capita Revenue:	\$52	\$113	\$79
Per Capita Expenditures:	\$57	\$106	\$67
Revenues over (under) Expenditures:	-\$29,506	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	73.00%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$247,730	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$41	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$247,730	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	La Motte Twp Fire Protection District														
<b>Unit Code:</b>	017/030/06	<b>County:</b>	Crawford												
<b>Fiscal Year End:</b>	4/30/2018														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$90,841														
<b>Equalized Assessed Valuation:</b>	\$32,088,159														
<b>Population:</b>	2,372														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px;">20</td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px;">\$17,360</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>	20			<b>Salaries Paid:</b>	\$17,360		
<b>Full Time:</b>															
<b>Part Time:</b>	20														
<b>Salaries Paid:</b>	\$17,360														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$312,033	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$132	\$126	\$76
Revenue Collected During FY 18:	\$89,108	\$207,233	\$143,155
Expenditures During FY 18:	\$70,209	\$200,282	\$125,029
Per Capita Revenue:	\$38	\$113	\$79
Per Capita Expenditures:	\$30	\$106	\$67
Revenues over (under) Expenditures:	\$18,899	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	471.35%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$330,932	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$140	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Lacon-Sparland Fire Protection District</b>														
<b>Unit Code:</b>	059/020/06	<b>County:</b>	Marshall												
<b>Fiscal Year End:</b>	6/30/2018														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$743,740														
<b>Equalized Assessed Valuation:</b>	\$70,334,000														
<b>Population:</b>	3,000														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$111,732	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$37	\$126	\$76
Revenue Collected During FY 18:	\$409,242	\$207,233	\$143,155
Expenditures During FY 18:	\$487,810	\$200,282	\$125,029
Per Capita Revenue:	\$136	\$113	\$79
Per Capita Expenditures:	\$163	\$106	\$67
Revenues over (under) Expenditures:	-\$78,568	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	6.80%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$33,164	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$11	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$33,170	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$366,226</b>	\$126,531	\$
Per Capita Debt:	<b>\$122</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Ladd Fire Protection District		
<b>Unit Code:</b>	006/050/06	<b>County:</b>	Bureau
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$150,476		
<b>Equalized Assessed Valuation:</b>	\$22,571,331		
<b>Population:</b>	1,800		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$138,514	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$77	\$126	\$76
Revenue Collected During FY 18:	\$80,430	\$207,233	\$143,155
Expenditures During FY 18:	\$79,846	\$200,282	\$125,029
Per Capita Revenue:	\$45	\$113	\$79
Per Capita Expenditures:	\$44	\$106	\$67
Revenues over (under) Expenditures:	\$584	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	174.21%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$139,098	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$77	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$108,349</b>	\$126,531	\$
Per Capita Debt:	<b>\$60</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Lafayette Fire Protection District		
<b>Unit Code:</b>	087/020/06	<b>County:</b>	Stark
<b>Fiscal Year End:</b>	8/31/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$114,500		
<b>Equalized Assessed Valuation:</b>	\$		
<b>Population:</b>	800		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	4		
<b>Salaries Paid:</b>	\$975		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$149,894	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$187	\$126	\$76
Revenue Collected During FY 18:	\$72,839	\$207,233	\$143,155
Expenditures During FY 18:	\$72,004	\$200,282	\$125,029
Per Capita Revenue:	\$91	\$113	\$79
Per Capita Expenditures:	\$90	\$106	\$67
Revenues over (under) Expenditures:	\$835	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	209.33%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$150,729	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$188	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$104,655	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	LaHarpe Fire Protection District		
<b>Unit Code:</b>	034/040/06	<b>County:</b>	Hancock
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$309,000		
<b>Equalized Assessed Valuation:</b>	\$38,213,166		
<b>Population:</b>	950		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	9		
<b>Salaries Paid:</b>	\$13,740		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$45,385	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$48	\$126	\$76
Revenue Collected During FY 18:	\$177,364	\$207,233	\$143,155
Expenditures During FY 18:	\$175,272	\$200,282	\$125,029
Per Capita Revenue:	\$187	\$113	\$79
Per Capita Expenditures:	\$184	\$106	\$67
Revenues over (under) Expenditures:	\$2,092	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	27.09%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$47,477	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$50	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$77,751	\$22,450	\$
Total Unrestricted Net Assets:	-\$30,274	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$55,007</b>	\$126,531	\$
Per Capita Debt:	<b>\$58</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Lake Egypt Fire Protection District		
<b>Unit Code:</b>	100/010/06	<b>County:</b>	Williamson
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$2,222,414		
<b>Equalized Assessed Valuation:</b>	\$148,714,725		
<b>Population:</b>	8,539		
<b>Employees:</b>			
<b>Full Time:</b>	7		
<b>Part Time:</b>	27		
<b>Salaries Paid:</b>	\$572,770		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,016,337	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$236	\$169	\$94
Revenue Collected During FY 18:	\$1,594,277	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$1,786,267	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$187	\$253	\$218
Per Capita Expenditures:	\$209	\$250	\$216
Revenues over (under) Expenditures:	-\$191,990	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	102.13%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$1,824,347	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$214	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$117,094	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$1,705,729	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$1,893,771</b>	<b>\$3,547,817</b>	<b>\$214,199</b>
Per Capita Debt:	<b>\$222</b>	<b>\$124</b>	<b>\$19</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	<b>\$8,439</b>	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	<b>\$2</b>	\$
Revenue Collected During FY 18:	\$	<b>\$21,941</b>	\$
Expenditures During FY 18:	\$	<b>\$19,068</b>	\$
Per Capita Revenue:	\$	<b>\$5</b>	\$
Per Capita Expenditures:	\$	<b>\$4</b>	\$
Operating Income (loss):	\$	<b>\$2,873</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>2.19%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	<b>\$8,958</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$2</b>	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Lake Springfield Fire Protection District</b>														
<b>Unit Code:</b>	083/090/06	<b>County:</b>	Sangamon												
<b>Fiscal Year End:</b>	6/30/2018														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$135,931														
<b>Equalized Assessed Valuation:</b>	\$6,173,213														
<b>Population:</b>	380														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$31,263	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$82	\$126	\$76
Revenue Collected During FY 18:	\$113,542	\$207,233	\$143,155
Expenditures During FY 18:	\$125,128	\$200,282	\$125,029
Per Capita Revenue:	\$299	\$113	\$79
Per Capita Expenditures:	\$329	\$106	\$67
Revenues over (under) Expenditures:	-\$11,586	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	15.73%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$19,677	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$52	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$19,680	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Lake Villa Fire Protection District		
<b>Unit Code:</b>	049/060/06	<b>County:</b>	Lake
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$14,384,737		
<b>Equalized Assessed Valuation:</b>	\$746,486,005		
<b>Population:</b>	31,200		
<b>Employees:</b>			
	<b>Full Time:</b>	4	
	<b>Part Time:</b>	100	
	<b>Salaries Paid:</b>	\$2,997,380	

Blended Component Units
Number Submitted = 1
Pension Fund

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$15,092,262	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$484	\$169	\$94
Revenue Collected During FY 18:	\$6,566,717	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$8,303,240	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$210	\$253	\$218
Per Capita Expenditures:	\$266	\$250	\$216
Revenues over (under) Expenditures:	-\$1,736,523	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	160.85%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$13,355,739	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$428	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,293,580	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$10,284,737	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$3,547,817	\$214,199
Per Capita Debt:	\$	\$124	\$19
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$8,439	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2	\$
Revenue Collected During FY 18:	\$	\$21,941	\$
Expenditures During FY 18:	\$	\$19,068	\$
Per Capita Revenue:	\$	\$5	\$
Per Capita Expenditures:	\$	\$4	\$
Operating Income (loss):	\$	\$2,873	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	2.19%	0.00%
Ending Retained Earnings for FY 17:	\$	\$8,958	\$
Per Capita Ending Retained Earnings:	\$	\$2	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Lake Zurich Rural Fire Protection District</b>		
<b>Unit Code:</b>	049/070/06	<b>County:</b>	Lake
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$7,100,000		
<b>Equalized Assessed Valuation:</b>	\$1,025,224,000		
<b>Population:</b>	16,000		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$11,287,796	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$705	\$169	\$94
Revenue Collected During FY 18:	\$6,448,490	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$5,782,080	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$403	\$253	\$218
Per Capita Expenditures:	\$361	\$250	\$216
Revenues over (under) Expenditures:	\$666,410	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	206.75%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$11,954,206	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$747	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$11,954,206	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$3,547,817	\$214,199
Per Capita Debt:	\$	\$124	\$19
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$8,439	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2	\$
Revenue Collected During FY 18:	\$	\$21,941	\$
Expenditures During FY 18:	\$	\$19,068	\$
Per Capita Revenue:	\$	\$5	\$
Per Capita Expenditures:	\$	\$4	\$
Operating Income (loss):	\$	\$2,873	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	2.19%	0.00%
Ending Retained Earnings for FY 17:	\$	\$8,958	\$
Per Capita Ending Retained Earnings:	\$	\$2	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Lamard Fire Protection District</b>		
<b>Unit Code:</b>	096/020/06	<b>County:</b>	Wayne
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$49,237		
<b>Equalized Assessed Valuation:</b>	\$12,943,585		
<b>Population:</b>	1,422		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$41,349	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$29	\$126	\$76
Revenue Collected During FY 18:	\$38,671	\$207,233	\$143,155
Expenditures During FY 18:	\$49,237	\$200,282	\$125,029
Per Capita Revenue:	\$27	\$113	\$79
Per Capita Expenditures:	\$35	\$106	\$67
Revenues over (under) Expenditures:	-\$10,566	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	62.52%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$30,783	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$22	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$30,783	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$28,000</b>	<b>\$126,531</b>	<b>\$</b>
Per Capita Debt:	<b>\$20</b>	<b>\$59</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$424</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 18:	<b>\$</b>	<b>\$916</b>	<b>\$</b>
Expenditures During FY 18:	<b>\$</b>	<b>\$829</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$88</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	<b>\$</b>	<b>\$512</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Lamoille Fire Protection District</b>		
<b>Unit Code:</b>	006/060/06	<b>County:</b>	Bureau
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$390,000		
<b>Equalized Assessed Valuation:</b>	\$33,026,612		
<b>Population:</b>	705		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

<b>Blended Component Units</b>

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$314,086	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$446	\$126	\$76
Revenue Collected During FY 18:	\$83,300	\$207,233	\$143,155
Expenditures During FY 18:	\$63,639	\$200,282	\$125,029
Per Capita Revenue:	\$118	\$113	\$79
Per Capita Expenditures:	\$90	\$106	\$67
Revenues over (under) Expenditures:	\$19,661	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	524.44%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$333,747	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$473	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$333,747	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Lanark Fire Protection District		
<b>Unit Code:</b>	008/020/06	<b>County:</b>	Carroll
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$1,290,200		
<b>Equalized Assessed Valuation:</b>	\$148,558,952		
<b>Population:</b>	2,653		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	44		
<b>Salaries Paid:</b>	\$200,154		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,712,761	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$1,023	\$126	\$76
Revenue Collected During FY 18:	\$570,969	\$207,233	\$143,155
Expenditures During FY 18:	\$831,394	\$200,282	\$125,029
Per Capita Revenue:	\$215	\$113	\$79
Per Capita Expenditures:	\$313	\$106	\$67
Revenues over (under) Expenditures:	-\$260,425	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	294.97%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$2,452,336	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$924	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$839,491	\$13,375	\$
Total Unreserved Funds:	\$1,612,845	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Latham Fire Protection District		
<b>Unit Code:</b>	054/050/06	<b>County:</b>	Logan
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$113,499		
<b>Equalized Assessed Valuation:</b>	\$25,936,313		
<b>Population:</b>	1,300		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	6		
<b>Salaries Paid:</b>	\$1,900		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$6,441	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$5	\$126	\$76
Revenue Collected During FY 18:	\$110,098	\$207,233	\$143,155
Expenditures During FY 18:	\$83,097	\$200,282	\$125,029
Per Capita Revenue:	\$85	\$113	\$79
Per Capita Expenditures:	\$64	\$106	\$67
Revenues over (under) Expenditures:	\$27,001	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	40.24%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$33,442	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$26	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$25,627	\$13,375	\$
Total Unreserved Funds:	\$7,815	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$87,601</b>	<b>\$126,531</b>	<b>\$</b>
Per Capita Debt:	<b>\$67</b>	<b>\$59</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$424</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 18:	<b>\$</b>	<b>\$916</b>	<b>\$</b>
Expenditures During FY 18:	<b>\$</b>	<b>\$829</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$88</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	<b>\$</b>	<b>\$512</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Lawrence-Allison Fire Protection District</b>								
<b>Unit Code:</b>	051/040/06	<b>County:</b>	Lawrence						
<b>Fiscal Year End:</b>	7/31/2018								
<b>Accounting Method:</b>	Cash With Assets								
<b>Appropriation or Budget:</b>	\$295,060								
<b>Equalized Assessed Valuation:</b>	\$59,891,771								
<b>Population:</b>	7,140								
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td style="border: 1px solid black; width: 100px; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td style="border: 1px solid black; text-align: center;">27</td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td style="border: 1px solid black; text-align: center;">\$23,189</td> </tr> </table>			<b>Full Time:</b>		<b>Part Time:</b>	27	<b>Salaries Paid:</b>	\$23,189
<b>Full Time:</b>									
<b>Part Time:</b>	27								
<b>Salaries Paid:</b>	\$23,189								

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$181,793	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$25	\$126	\$76
Revenue Collected During FY 18:	\$240,504	\$207,233	\$143,155
Expenditures During FY 18:	\$199,311	\$200,282	\$125,029
Per Capita Revenue:	\$34	\$113	\$79
Per Capita Expenditures:	\$28	\$106	\$67
Revenues over (under) Expenditures:	\$41,193	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	111.88%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$222,987	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$31	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$222,988	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$263,841</b>	<b>\$126,531</b>	<b>\$</b>
Per Capita Debt:	<b>\$37</b>	<b>\$59</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$424</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 18:	<b>\$</b>	<b>\$916</b>	<b>\$</b>
Expenditures During FY 18:	<b>\$</b>	<b>\$829</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$88</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	<b>\$</b>	<b>\$512</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Leaf River Fire Protection District		
<b>Unit Code:</b>	071/030/06	<b>County:</b>	Ogle
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$341,226		
<b>Equalized Assessed Valuation:</b>	\$23,706,637		
<b>Population:</b>	450		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>		
	<b>Salaries Paid:</b>	\$	

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$638,110	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$1,418	\$126	\$76
Revenue Collected During FY 18:	\$226,797	\$207,233	\$143,155
Expenditures During FY 18:	\$341,644	\$200,282	\$125,029
Per Capita Revenue:	\$504	\$113	\$79
Per Capita Expenditures:	\$759	\$106	\$67
Revenues over (under) Expenditures:	-\$114,847	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	153.16%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$523,263	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$1,163	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$333,673	\$22,450	\$
Total Unrestricted Net Assets:	\$189,590	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Lee Fire Protection District		
<b>Unit Code:</b>	052/060/06	<b>County:</b>	Lee
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$254,450		
<b>Equalized Assessed Valuation:</b>	\$23,852,569		
<b>Population:</b>	596		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	15		
<b>Salaries Paid:</b>	\$2,329		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$155,295	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$261	\$126	\$76
Revenue Collected During FY 18:	\$192,543	\$207,233	\$143,155
Expenditures During FY 18:	\$221,477	\$200,282	\$125,029
Per Capita Revenue:	\$323	\$113	\$79
Per Capita Expenditures:	\$372	\$106	\$67
Revenues over (under) Expenditures:	-\$28,934	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	57.05%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$126,361	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$212	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$126,361	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$144,584</b>	<b>\$126,531</b>	<b>\$</b>
Per Capita Debt:	<b>\$243</b>	<b>\$59</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$424</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 18:	<b>\$</b>	<b>\$916</b>	<b>\$</b>
Expenditures During FY 18:	<b>\$</b>	<b>\$829</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$88</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	<b>\$</b>	<b>\$512</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Leland Fire Protection District		
<b>Unit Code:</b>	050/050/06	<b>County:</b>	Lasalle
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$404,250		
<b>Equalized Assessed Valuation:</b>	\$51,687,987		
<b>Population:</b>	199		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	33		
<b>Salaries Paid:</b>	\$23,778		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$271,942	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$1,367	\$126	\$76
Revenue Collected During FY 18:	\$163,918	\$207,233	\$143,155
Expenditures During FY 18:	\$224,964	\$200,282	\$125,029
Per Capita Revenue:	\$824	\$113	\$79
Per Capita Expenditures:	\$1,130	\$106	\$67
Revenues over (under) Expenditures:	-\$61,046	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	93.75%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$210,896	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$1,060	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$210,896	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$92,251</b>	\$126,531	\$
Per Capita Debt:	<b>\$464</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Lemont Fire Protection District</b>		
<b>Unit Code:</b>	016/100/06	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	12/31/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$14,295,133		
<b>Equalized Assessed Valuation:</b>	\$1,289,563,505		
<b>Population:</b>	40,000		
<b>Employees:</b>			
<b>Full Time:</b>		63	
<b>Part Time:</b>		13	
<b>Salaries Paid:</b>		\$5,023,193	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	<b>\$818,345</b>	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	<b>\$20</b>	\$169	\$94
Revenue Collected During FY 18:	<b>\$11,612,118</b>	\$4,873,273	\$3,378,976
Expenditures During FY 18:	<b>\$10,438,440</b>	\$4,750,592	\$3,026,715
Per Capita Revenue:	<b>\$290</b>	\$253	\$218
Per Capita Expenditures:	<b>\$261</b>	\$250	\$216
Revenues over (under) Expenditures:	<b>\$1,173,678</b>	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	<b>11.90%</b>	71.96%	38.86%
Ending Fund Balance for FY 18:	<b>\$1,242,023</b>	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	<b>\$31</b>	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$2,342,858</b>	\$671,107	\$161,984
Total Unrestricted Net Assets:	<b>-\$16,254,108</b>	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$353,328</b>	<b>\$3,547,817</b>	<b>\$214,199</b>
Per Capita Debt:	<b>\$9</b>	<b>\$124</b>	<b>\$19</b>
General Obligation Debt over EAV:	<b>0.02%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$8,439	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2	\$
Revenue Collected During FY 18:	\$	\$21,941	\$
Expenditures During FY 18:	\$	\$19,068	\$
Per Capita Revenue:	\$	\$5	\$
Per Capita Expenditures:	\$	\$4	\$
Operating Income (loss):	\$	\$2,873	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>2.19%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	\$8,958	\$
Per Capita Ending Retained Earnings:	\$	\$2	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Lena Fire Protection District		
<b>Unit Code:</b>	089/060/06	<b>County:</b>	Stephenson
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$572,182		
<b>Equalized Assessed Valuation:</b>	\$85,238,356		
<b>Population:</b>	4,516		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	28		
<b>Salaries Paid:</b>	\$22,263		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$164,559	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$36	\$126	\$76
Revenue Collected During FY 18:	\$454,780	\$207,233	\$143,155
Expenditures During FY 18:	\$237,867	\$200,282	\$125,029
Per Capita Revenue:	\$101	\$113	\$79
Per Capita Expenditures:	\$53	\$106	\$67
Revenues over (under) Expenditures:	\$216,913	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	160.37%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$381,472	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$84	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$42,005	\$22,450	\$
Total Unrestricted Net Assets:	\$369,590	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$515,000</b>	\$126,531	\$
Per Capita Debt:	<b>\$114</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.60%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Leroy Community Fire Protection District		
<b>Unit Code:</b>	064/120/06	<b>County:</b>	McLean
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$796,896		
<b>Equalized Assessed Valuation:</b>	\$101,246,741		
<b>Population:</b>	39,600		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	7	
	<b>Salaries Paid:</b>	\$14,572	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,279,334	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$32	\$126	\$76
Revenue Collected During FY 18:	\$542,924	\$207,233	\$143,155
Expenditures During FY 18:	\$689,574	\$200,282	\$125,029
Per Capita Revenue:	\$14	\$113	\$79
Per Capita Expenditures:	\$17	\$106	\$67
Revenues over (under) Expenditures:	-\$146,650	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	164.26%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$1,132,684	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$29	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$1,132,684	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$1,715,000</b>	\$126,531	\$
Per Capita Debt:	<b>\$43</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Lewistown Fire Protection District		
<b>Unit Code:</b>	029/100/06	<b>County:</b>	Fulton
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$446,488		
<b>Equalized Assessed Valuation:</b>	\$42,298,362		
<b>Population:</b>	35,000		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$33,488	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$1	\$126	\$76
Revenue Collected During FY 18:	\$414,115	\$207,233	\$143,155
Expenditures During FY 18:	\$437,595	\$200,282	\$125,029
Per Capita Revenue:	\$12	\$113	\$79
Per Capita Expenditures:	\$13	\$106	\$67
Revenues over (under) Expenditures:	-\$23,480	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	2.29%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$10,008	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$10,008	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$511,098</b>	\$126,531	\$
Per Capita Debt:	<b>\$15</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Lexington Fire Protection District</b>		
<b>Unit Code:</b>	064/130/06	<b>County:</b>	McLean
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$599,000		
<b>Equalized Assessed Valuation:</b>	\$78,416,744		
<b>Population:</b>	2,500		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	29		
<b>Salaries Paid:</b>	\$161,046		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$411,177	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$164	\$126	\$76
Revenue Collected During FY 18:	\$434,771	\$207,233	\$143,155
Expenditures During FY 18:	\$354,210	\$200,282	\$125,029
Per Capita Revenue:	\$174	\$113	\$79
Per Capita Expenditures:	\$142	\$106	\$67
Revenues over (under) Expenditures:	\$80,561	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	138.83%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$491,738	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$197	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$491,738	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$132,000</b>	\$126,531	\$
Per Capita Debt:	<b>\$53</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Leyden Fire Protection District
<b>Unit Code:</b>	016/110/06
<b>County:</b>	Cook
<b>Fiscal Year End:</b>	12/31/2018
<b>Accounting Method:</b>	Modified Accrual
<b>Appropriation or Budget:</b>	\$3,450,105
<b>Equalized Assessed Valuation:</b>	\$221,880,316
<b>Population:</b>	18,000
<b>Employees:</b>	
<b>Full Time:</b>	14
<b>Part Time:</b>	5
<b>Salaries Paid:</b>	\$1,187,886

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	-\$52,837	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	-\$3	\$169	\$94
Revenue Collected During FY 18:	\$2,247,692	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$3,458,058	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$125	\$253	\$218
Per Capita Expenditures:	\$192	\$250	\$216
Revenues over (under) Expenditures:	-\$1,210,366	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	14.08%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$486,797	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$27	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$89,701	\$671,107	\$161,984
Total Unrestricted Net Assets:	-\$12,378,912	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$17,461,267</b>	<b>\$3,547,817</b>	<b>\$214,199</b>
Per Capita Debt:	<b>\$970</b>	<b>\$124</b>	<b>\$19</b>
General Obligation Debt over EAV:	<b>0.77%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	<b>\$8,439</b>	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	<b>\$2</b>	\$
Revenue Collected During FY 18:	\$	<b>\$21,941</b>	\$
Expenditures During FY 18:	\$	<b>\$19,068</b>	\$
Per Capita Revenue:	\$	<b>\$5</b>	\$
Per Capita Expenditures:	\$	<b>\$4</b>	\$
Operating Income (loss):	\$	<b>\$2,873</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>2.19%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	<b>\$8,958</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$2</b>	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Liberty Fire Protection District		
<b>Unit Code:</b>	001/050/06	<b>County:</b>	Adams
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$111,125		
<b>Equalized Assessed Valuation:</b>	\$45,679,010		
<b>Population:</b>	2,200		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$11,280	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$5	\$126	\$76
Revenue Collected During FY 18:	\$115,953	\$207,233	\$143,155
Expenditures During FY 18:	\$47,979	\$200,282	\$125,029
Per Capita Revenue:	\$53	\$113	\$79
Per Capita Expenditures:	\$22	\$106	\$67
Revenues over (under) Expenditures:	\$67,974	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	165.18%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$79,254	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$36	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$79,254	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Libertyville Fire Protection District		
<b>Unit Code:</b>	049/080/06	<b>County:</b>	Lake
<b>Fiscal Year End:</b>	5/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$5,626,835		
<b>Equalized Assessed Valuation:</b>	\$715,814,915		
<b>Population:</b>	8,392		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>		
	<b>Salaries Paid:</b>	\$	

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,986,936	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$356	\$169	\$94
Revenue Collected During FY 18:	\$3,510,432	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$2,994,879	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$418	\$253	\$218
Per Capita Expenditures:	\$357	\$250	\$216
Revenues over (under) Expenditures:	\$515,553	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	116.95%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$3,502,489	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$417	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,379,070	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$2,123,419	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$3,547,817	\$214,199
Per Capita Debt:	\$	\$124	\$19
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$8,439	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2	\$
Revenue Collected During FY 18:	\$	\$21,941	\$
Expenditures During FY 18:	\$	\$19,068	\$
Per Capita Revenue:	\$	\$5	\$
Per Capita Expenditures:	\$	\$4	\$
Operating Income (loss):	\$	\$2,873	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.19%	0.00%
Ending Retained Earnings for FY 17:	\$	\$8,958	\$
Per Capita Ending Retained Earnings:	\$	\$2	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Lima-Tioga Fire Protection District		
<b>Unit Code:</b>	001/060/06	<b>County:</b>	Adams
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$109,722		
<b>Equalized Assessed Valuation:</b>	\$19,855,061		
<b>Population:</b>	996		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>		
	<b>Salaries Paid:</b>	\$	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$61,232	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$61	\$126	\$76
Revenue Collected During FY 18:	\$53,385	\$207,233	\$143,155
Expenditures During FY 18:	\$24,195	\$200,282	\$125,029
Per Capita Revenue:	\$54	\$113	\$79
Per Capita Expenditures:	\$24	\$106	\$67
Revenues over (under) Expenditures:	\$29,190	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	373.72%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$90,422	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$91	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Limestone Fire Protection District		
<b>Unit Code:</b>	072/050/06	<b>County:</b>	Peoria
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,233,108		
<b>Equalized Assessed Valuation:</b>	\$191,613,018		
<b>Population:</b>	19,705		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	36		
<b>Salaries Paid:</b>	\$208,120		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$736,819	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$37	\$126	\$76
Revenue Collected During FY 18:	\$679,998	\$207,233	\$143,155
Expenditures During FY 18:	\$594,302	\$200,282	\$125,029
Per Capita Revenue:	\$35	\$113	\$79
Per Capita Expenditures:	\$30	\$106	\$67
Revenues over (under) Expenditures:	\$85,696	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	138.40%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$822,515	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$42	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$76,096	\$22,450	\$
Total Unrestricted Net Assets:	\$753,281	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$5,200,000</b>	\$126,531	\$
Per Capita Debt:	<b>\$264</b>	\$59	\$
General Obligation Debt over EAV:	<b>2.71%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Limestone Twp Fire Protection District		
<b>Unit Code:</b>	046/080/06	<b>County:</b>	Kankakee
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,181,126		
<b>Equalized Assessed Valuation:</b>	\$123,775,366		
<b>Population:</b>	5,000		
<b>Employees:</b>			
	<b>Full Time:</b>	3	
	<b>Part Time:</b>	51	
	<b>Salaries Paid:</b>	\$435,628	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$83,475	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$17	\$169	\$94
Revenue Collected During FY 18:	\$958,309	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$1,019,121	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$192	\$253	\$218
Per Capita Expenditures:	\$204	\$250	\$216
Revenues over (under) Expenditures:	-\$60,812	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	2.22%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$22,663	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$5	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$22,663	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$165,519</b>	<b>\$3,547,817</b>	<b>\$214,199</b>
Per Capita Debt:	<b>\$33</b>	<b>\$124</b>	<b>\$19</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	<b>\$8,439</b>	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	<b>\$2</b>	\$
Revenue Collected During FY 18:	\$	<b>\$21,941</b>	\$
Expenditures During FY 18:	\$	<b>\$19,068</b>	\$
Per Capita Revenue:	\$	<b>\$5</b>	\$
Per Capita Expenditures:	\$	<b>\$4</b>	\$
Operating Income (loss):	\$	<b>\$2,873</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>2.19%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	<b>\$8,958</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$2</b>	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Lincoln Fire Protection District		
<b>Unit Code:</b>	015/045/06	<b>County:</b>	Coles
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$343,600		
<b>Equalized Assessed Valuation:</b>	\$115,453,609		
<b>Population:</b>	4,725		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	7		
<b>Salaries Paid:</b>	\$43,500		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$392,427	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$83	\$126	\$76
Revenue Collected During FY 18:	\$313,063	\$207,233	\$143,155
Expenditures During FY 18:	\$235,242	\$200,282	\$125,029
Per Capita Revenue:	\$66	\$113	\$79
Per Capita Expenditures:	\$50	\$106	\$67
Revenues over (under) Expenditures:	\$77,821	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	203.55%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$478,838	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$101	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$492,320	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$113,317</b>	\$126,531	\$
Per Capita Debt:	<b>\$24</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Lincoln Rural Fire Protection District</b>		
<b>Unit Code:</b>	054/060/06	<b>County:</b>	Logan
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,052,400		
<b>Equalized Assessed Valuation:</b>	\$100,523,393		
<b>Population:</b>	5,200		
<b>Employees:</b>			
	<b>Full Time:</b>	6	
	<b>Part Time:</b>	11	
	<b>Salaries Paid:</b>	\$389,874	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$85,392	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$16	\$126	\$76
Revenue Collected During FY 18:	\$736,857	\$207,233	\$143,155
Expenditures During FY 18:	\$790,980	\$200,282	\$125,029
Per Capita Revenue:	\$142	\$113	\$79
Per Capita Expenditures:	\$152	\$106	\$67
Revenues over (under) Expenditures:	-\$54,123	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	3.95%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$31,269	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$6	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$116,116	\$22,450	\$
Total Unrestricted Net Assets:	-\$68,335	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$532,359</b>	\$126,531	\$
Per Capita Debt:	<b>\$102</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.45%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Lincolnshire Fields Fire Protection District								
<b>Unit Code:</b>	010/075/06	<b>County:</b>	Champaign						
<b>Fiscal Year End:</b>	4/30/2018								
<b>Accounting Method:</b>	Cash With Assets								
<b>Appropriation or Budget:</b>	\$101,175								
<b>Equalized Assessed Valuation:</b>	\$74,579,250								
<b>Population:</b>	3,158								
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td style="border: 1px solid black; width: 100px; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td style="border: 1px solid black; width: 100px; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td style="border: 1px solid black; width: 100px; height: 20px; text-align: right;">\$</td> </tr> </table>			<b>Full Time:</b>		<b>Part Time:</b>		<b>Salaries Paid:</b>	\$
<b>Full Time:</b>									
<b>Part Time:</b>									
<b>Salaries Paid:</b>	\$								

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$36,937	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$12	\$126	\$76
Revenue Collected During FY 18:	\$99,039	\$207,233	\$143,155
Expenditures During FY 18:	\$96,534	\$200,282	\$125,029
Per Capita Revenue:	\$31	\$113	\$79
Per Capita Expenditures:	\$31	\$106	\$67
Revenues over (under) Expenditures:	\$2,505	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	40.86%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$39,442	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$12	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$39,442	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Lincolnshire-Riverwoods(Vernon) Fire Protection District		
<b>Unit Code:</b>	049/130/06	<b>County:</b>	Lake
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$23,806,324		
<b>Equalized Assessed Valuation:</b>	\$1,298,413,213		
<b>Population:</b>	16,000		
<b>Employees:</b>			
	<b>Full Time:</b>	44	
	<b>Part Time:</b>		
	<b>Salaries Paid:</b>	\$4,876,348	

Blended Component Units
Number Submitted = 1
Pension

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$12,139,311	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$759	\$169	\$94
Revenue Collected During FY 18:	\$11,019,056	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$9,368,080	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$689	\$253	\$218
Per Capita Expenditures:	\$586	\$250	\$216
Revenues over (under) Expenditures:	\$1,650,976	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	72.48%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$6,790,287	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$424	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$34,272	\$671,107	\$161,984
Total Unrestricted Net Assets:	-\$3,105,693	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$3,547,817	\$214,199
Per Capita Debt:	\$	\$124	\$19
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$8,439	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2	\$
Revenue Collected During FY 18:	\$	\$21,941	\$
Expenditures During FY 18:	\$	\$19,068	\$
Per Capita Revenue:	\$	\$5	\$
Per Capita Expenditures:	\$	\$4	\$
Operating Income (loss):	\$	\$2,873	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.19%	0.00%
Ending Retained Earnings for FY 17:	\$	\$8,958	\$
Per Capita Ending Retained Earnings:	\$	\$2	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Lisbon-Seward Fire Protection District</b>														
<b>Unit Code:</b>	047/020/06	<b>County:</b>	Kendall												
<b>Fiscal Year End:</b>	4/30/2018														
<b>Accounting Method:</b>	Modified Accrual														
<b>Appropriation or Budget:</b>	\$263,550														
<b>Equalized Assessed Valuation:</b>	\$50,749,838														
<b>Population:</b>	313														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td style="border: 1px solid black; width: 15%;"></td> <td style="border: 1px solid black; width: 15%;"></td> <td style="border: 1px solid black; width: 15%;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td style="border: 1px solid black;"></td> <td style="border: 1px solid black;"></td> <td style="border: 1px solid black;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td style="border: 1px solid black;"></td> <td style="border: 1px solid black;"></td> <td style="border: 1px solid black; text-align: right;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>			\$
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>			\$												

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$50,401	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$161	\$126	\$76
Revenue Collected During FY 18:	\$315,705	\$207,233	\$143,155
Expenditures During FY 18:	\$146,070	\$200,282	\$125,029
Per Capita Revenue:	\$1,009	\$113	\$79
Per Capita Expenditures:	\$467	\$106	\$67
Revenues over (under) Expenditures:	\$169,635	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	150.64%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$220,036	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$703	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$220,036	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$103,719</b>	<b>\$126,531</b>	<b>\$</b>
Per Capita Debt:	<b>\$331</b>	<b>\$59</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$424</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 18:	<b>\$</b>	<b>\$916</b>	<b>\$</b>
Expenditures During FY 18:	<b>\$</b>	<b>\$829</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$88</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	<b>\$</b>	<b>\$512</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Lisle-Woodridge Fire Protection District		
<b>Unit Code:</b>	022/160/06	<b>County:</b>	Dupage
<b>Fiscal Year End:</b>	12/31/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$25,290,815		
<b>Equalized Assessed Valuation:</b>	\$2,253,897,736		
<b>Population:</b>	76,510		
<b>Employees:</b>			
	<b>Full Time:</b>	102	
	<b>Part Time:</b>		
	<b>Salaries Paid:</b>	\$9,588,886	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	<b>\$14,319,085</b>	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	<b>\$187</b>	\$169	\$94
Revenue Collected During FY 18:	<b>\$21,616,870</b>	\$4,873,273	\$3,378,976
Expenditures During FY 18:	<b>\$19,421,355</b>	\$4,750,592	\$3,026,715
Per Capita Revenue:	<b>\$283</b>	\$253	\$218
Per Capita Expenditures:	<b>\$254</b>	\$250	\$216
Revenues over (under) Expenditures:	<b>\$2,195,515</b>	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	<b>78.41%</b>	71.96%	38.86%
Ending Fund Balance for FY 18:	<b>\$15,229,100</b>	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	<b>\$199</b>	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$475,598</b>	\$671,107	\$161,984
Total Unrestricted Net Assets:	<b>-\$76,475,023</b>	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$96,178,251</b>	<b>\$3,547,817</b>	<b>\$214,199</b>
Per Capita Debt:	<b>\$1,257</b>	<b>\$124</b>	<b>\$19</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	<b>\$8,439</b>	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	<b>\$2</b>	\$
Revenue Collected During FY 18:	\$	<b>\$21,941</b>	\$
Expenditures During FY 18:	\$	<b>\$19,068</b>	\$
Per Capita Revenue:	\$	<b>\$5</b>	\$
Per Capita Expenditures:	\$	<b>\$4</b>	\$
Operating Income (loss):	\$	<b>\$2,873</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>2.19%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	<b>\$8,958</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$2</b>	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Little Mackinaw Fire Protection District		
<b>Unit Code:</b>	090/095/06	<b>County:</b>	Tazewell
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$269,189		
<b>Equalized Assessed Valuation:</b>	\$33,122,514		
<b>Population:</b>	1,575		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	14	
	<b>Salaries Paid:</b>	\$75,843	

Blended Component Units
Number Submitted = 1
LITTLE MACKINAW RESCUE

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$216,355	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$137	\$126	\$76
Revenue Collected During FY 18:	\$222,928	\$207,233	\$143,155
Expenditures During FY 18:	\$222,134	\$200,282	\$125,029
Per Capita Revenue:	\$142	\$113	\$79
Per Capita Expenditures:	\$141	\$106	\$67
Revenues over (under) Expenditures:	\$794	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	97.76%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$217,149	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$138	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$70,835	\$13,375	\$
Total Unreserved Funds:	\$217,150	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$70,835</b>	\$126,531	\$
Per Capita Debt:	<b>\$45</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Little Rock-Fox Fire Protection District		
<b>Unit Code:</b>	047/030/06	<b>County:</b>	Kendall
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$3,553,577		
<b>Equalized Assessed Valuation:</b>	\$274,822,507		
<b>Population:</b>	11,500		
<b>Employees:</b>			
	<b>Full Time:</b>	13	
	<b>Part Time:</b>	54	
	<b>Salaries Paid:</b>	\$545,111	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,505,131	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$131	\$169	\$94
Revenue Collected During FY 18:	\$2,099,516	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$2,511,942	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$183	\$253	\$218
Per Capita Expenditures:	\$218	\$250	\$216
Revenues over (under) Expenditures:	-\$412,426	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	43.50%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$1,092,705	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$95	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$1,092,705	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$286,270</b>	<b>\$3,547,817</b>	<b>\$214,199</b>
Per Capita Debt:	<b>\$25</b>	<b>\$124</b>	<b>\$19</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	<b>\$8,439</b>	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	<b>\$2</b>	\$
Revenue Collected During FY 18:	\$	<b>\$21,941</b>	\$
Expenditures During FY 18:	\$	<b>\$19,068</b>	\$
Per Capita Revenue:	\$	<b>\$5</b>	\$
Per Capita Expenditures:	\$	<b>\$4</b>	\$
Operating Income (loss):	\$	<b>\$2,873</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>2.19%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	<b>\$8,958</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$2</b>	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Little Wabash Fire Protection District		
<b>Unit Code:</b>	024/035/06	<b>County:</b>	Edwards
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$76,800		
<b>Equalized Assessed Valuation:</b>	\$10,876,351		
<b>Population:</b>	2,184		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	20	
	<b>Salaries Paid:</b>	\$21,320	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$24,077	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$11	\$126	\$76
Revenue Collected During FY 18:	\$91,849	\$207,233	\$143,155
Expenditures During FY 18:	\$72,553	\$200,282	\$125,029
Per Capita Revenue:	\$42	\$113	\$79
Per Capita Expenditures:	\$33	\$106	\$67
Revenues over (under) Expenditures:	\$19,296	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	59.78%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$43,373	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$20	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	-\$65,809	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$109,037</b>	\$126,531	\$
Per Capita Debt:	<b>\$50</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Little York Community Fire Protection District		
<b>Unit Code:</b>	094/020/06	<b>County:</b>	Warren
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$111,031		
<b>Equalized Assessed Valuation:</b>	\$22,887,811		
<b>Population:</b>	700		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	2		
<b>Salaries Paid:</b>	\$2,978		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$20,387	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$29	\$126	\$76
Revenue Collected During FY 18:	\$82,854	\$207,233	\$143,155
Expenditures During FY 18:	\$63,910	\$200,282	\$125,029
Per Capita Revenue:	\$118	\$113	\$79
Per Capita Expenditures:	\$91	\$106	\$67
Revenues over (under) Expenditures:	\$18,944	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	61.54%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$39,331	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$56	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$39,331	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Loami Fire Protection District		
<b>Unit Code:</b>	083/100/06	<b>County:</b>	Sangamon
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$50,972		
<b>Equalized Assessed Valuation:</b>	\$22,614,035		
<b>Population:</b>	1,000		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$50,725	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$51	\$126	\$76
Revenue Collected During FY 18:	\$50,364	\$207,233	\$143,155
Expenditures During FY 18:	\$66,121	\$200,282	\$125,029
Per Capita Revenue:	\$50	\$113	\$79
Per Capita Expenditures:	\$66	\$106	\$67
Revenues over (under) Expenditures:	-\$15,757	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	52.88%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$34,968	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$35	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Lockport Twp Fire Protection District		
<b>Unit Code:</b>	099/070/06	<b>County:</b>	Will
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$22,942,429		
<b>Equalized Assessed Valuation:</b>	\$1,685,115,992		
<b>Population:</b>	70,000		
<b>Employees:</b>			
	<b>Full Time:</b>	94	
	<b>Part Time:</b>	5	
	<b>Salaries Paid:</b>	\$10,175,469	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	<b>\$7,907,501</b>	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	<b>\$113</b>	\$169	\$94
Revenue Collected During FY 18:	<b>\$19,336,602</b>	\$4,873,273	\$3,378,976
Expenditures During FY 18:	<b>\$19,635,759</b>	\$4,750,592	\$3,026,715
Per Capita Revenue:	<b>\$276</b>	\$253	\$218
Per Capita Expenditures:	<b>\$281</b>	\$250	\$216
Revenues over (under) Expenditures:	<b>-\$299,157</b>	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	<b>38.24%</b>	71.96%	38.86%
Ending Fund Balance for FY 18:	<b>\$7,508,344</b>	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	<b>\$107</b>	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$4,737	\$
Total Unreserved Funds:	<b>\$</b>	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$2,263,162</b>	\$671,107	\$161,984
Total Unrestricted Net Assets:	<b>-\$34,834,488</b>	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$50,762,095</b>	<b>\$3,547,817</b>	<b>\$214,199</b>
Per Capita Debt:	<b>\$725</b>	<b>\$124</b>	<b>\$19</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	<b>\$8,439</b>	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	<b>\$2</b>	\$
Revenue Collected During FY 18:	\$	<b>\$21,941</b>	\$
Expenditures During FY 18:	\$	<b>\$19,068</b>	\$
Per Capita Revenue:	\$	<b>\$5</b>	\$
Per Capita Expenditures:	\$	<b>\$4</b>	\$
Operating Income (loss):	\$	<b>\$2,873</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>2.19%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	<b>\$8,958</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$2</b>	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Loda Fire Protection District</b>														
<b>Unit Code:</b>	038/120/06	<b>County:</b>	Iroquois												
<b>Fiscal Year End:</b>	4/30/2018														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$202,300														
<b>Equalized Assessed Valuation:</b>	\$43,180,670														
<b>Population:</b>	1,128														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$128,994	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$114	\$126	\$76
Revenue Collected During FY 18:	\$111,438	\$207,233	\$143,155
Expenditures During FY 18:	\$41,177	\$200,282	\$125,029
Per Capita Revenue:	\$99	\$113	\$79
Per Capita Expenditures:	\$37	\$106	\$67
Revenues over (under) Expenditures:	\$70,261	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	483.90%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$199,255	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$177	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$199,255	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Logan-Trivoli Fire Protection District</b>		
<b>Unit Code:</b>	072/060/06	<b>County:</b>	Peoria
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$404,010		
<b>Equalized Assessed Valuation:</b>	\$119,651,856		
<b>Population:</b>	8,500		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	51		
<b>Salaries Paid:</b>	\$78,843		

<b>Blended Component Units</b>

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$163,312	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$19	\$126	\$76
Revenue Collected During FY 18:	\$422,130	\$207,233	\$143,155
Expenditures During FY 18:	\$373,359	\$200,282	\$125,029
Per Capita Revenue:	\$50	\$113	\$79
Per Capita Expenditures:	\$44	\$106	\$67
Revenues over (under) Expenditures:	\$48,771	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	56.82%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$212,151	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$25	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$35,260	\$13,375	\$
Total Unreserved Funds:	\$176,891	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$184,012</b>	\$126,531	\$
Per Capita Debt:	<b>\$22</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	London Mills Fire Protection District		
<b>Unit Code:</b>	029/110/06	<b>County:</b>	Fulton
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$146,270		
<b>Equalized Assessed Valuation:</b>	\$16,223,550		
<b>Population:</b>	1,800		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	19	
	<b>Salaries Paid:</b>	\$33,477	

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 18:	\$203,289	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$113	\$126	\$76
Revenue Collected During FY 18:	\$131,654	\$207,233	\$143,155
Expenditures During FY 18:	\$146,270	\$200,282	\$125,029
Per Capita Revenue:	\$73	\$113	\$79
Per Capita Expenditures:	\$81	\$106	\$67
Revenues over (under) Expenditures:	-\$14,616	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	152.79%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$223,487	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$124	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$49,960	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$141,173</b>	\$126,531	\$
Per Capita Debt:	<b>\$78</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Long Creek Fire Protection District		
<b>Unit Code:</b>	055/050/06	<b>County:</b>	Macon
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$490,103		
<b>Equalized Assessed Valuation:</b>	\$146,598,597		
<b>Population:</b>	12,000		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	28		
<b>Salaries Paid:</b>	\$151,426		

#### Blended Component Units

Number Submitted = 1  
Firemen's Pension Fund

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$45,953	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$4	\$126	\$76
Revenue Collected During FY 18:	\$519,957	\$207,233	\$143,155
Expenditures During FY 18:	\$436,580	\$200,282	\$125,029
Per Capita Revenue:	\$43	\$113	\$79
Per Capita Expenditures:	\$36	\$106	\$67
Revenues over (under) Expenditures:	\$83,377	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	29.62%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$129,330	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$11	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$974	\$22,450	\$
Total Unrestricted Net Assets:	\$128,357	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$285,535</b>	<b>\$126,531</b>	<b>\$</b>
Per Capita Debt:	<b>\$24</b>	<b>\$59</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$424</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 18:	<b>\$</b>	<b>\$916</b>	<b>\$</b>
Expenditures During FY 18:	<b>\$</b>	<b>\$829</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$88</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	<b>\$</b>	<b>\$512</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Long Grove Rural Fire Protection District</b>		
<b>Unit Code:</b>	049/090/06	<b>County:</b>	Lake
<b>Fiscal Year End:</b>	12/31/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$6,277,083		
<b>Equalized Assessed Valuation:</b>	\$585,358,656		
<b>Population:</b>	12,000		
<b>Employees:</b>			
	<b>Full Time:</b>	18	
	<b>Part Time:</b>	9	
	<b>Salaries Paid:</b>	\$2,467,498	

Blended Component Units
Number Submitted = 1
Long Grove Firefighters Pension

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$4,192,203	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$349	\$169	\$94
Revenue Collected During FY 18:	\$5,003,192	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$4,634,472	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$417	\$253	\$218
Per Capita Expenditures:	\$386	\$250	\$216
Revenues over (under) Expenditures:	\$368,720	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	98.41%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$4,560,923	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$380	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$169,585	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$1,788,990	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$3,547,817	\$214,199
Per Capita Debt:	\$	\$124	\$19
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$8,439	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2	\$
Revenue Collected During FY 18:	\$	\$21,941	\$
Expenditures During FY 18:	\$	\$19,068	\$
Per Capita Revenue:	\$	\$5	\$
Per Capita Expenditures:	\$	\$4	\$
Operating Income (loss):	\$	\$2,873	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.19%	0.00%
Ending Retained Earnings for FY 17:	\$	\$8,958	\$
Per Capita Ending Retained Earnings:	\$	\$2	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Long Lake Fire Protection District		
<b>Unit Code:</b>	057/090/06	<b>County:</b>	Madison
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$504,732		
<b>Equalized Assessed Valuation:</b>	\$80,075,276		
<b>Population:</b>	9,600		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$256,322	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$27	\$126	\$76
Revenue Collected During FY 18:	\$280,241	\$207,233	\$143,155
Expenditures During FY 18:	\$261,924	\$200,282	\$125,029
Per Capita Revenue:	\$29	\$113	\$79
Per Capita Expenditures:	\$27	\$106	\$67
Revenues over (under) Expenditures:	\$18,317	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	104.85%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$274,639	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$29	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$264,985	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$477,842</b>	<b>\$126,531</b>	<b>\$</b>
Per Capita Debt:	<b>\$50</b>	<b>\$59</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$424</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 18:	<b>\$</b>	<b>\$916</b>	<b>\$</b>
Expenditures During FY 18:	<b>\$</b>	<b>\$829</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$88</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	<b>\$</b>	<b>\$512</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Long Point Fire Protection District</b>		
<b>Unit Code:</b>	053/060/06	<b>County:</b>	Livingston
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$387,300		
<b>Equalized Assessed Valuation:</b>	\$25,044,246		
<b>Population:</b>	1,000		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$74,289	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$74	\$126	\$76
Revenue Collected During FY 18:	\$86,452	\$207,233	\$143,155
Expenditures During FY 18:	\$27,328	\$200,282	\$125,029
Per Capita Revenue:	\$86	\$113	\$79
Per Capita Expenditures:	\$27	\$106	\$67
Revenues over (under) Expenditures:	\$59,124	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	488.19%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$133,413	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$133	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$133,413	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Loraine Fire Protection District														
<b>Unit Code:</b>	001/070/06	<b>County:</b>	Adams												
<b>Fiscal Year End:</b>	4/30/2018														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$25,435														
<b>Equalized Assessed Valuation:</b>	\$7,599,850														
<b>Population:</b>	604														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$29,639	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$49	\$126	\$76
Revenue Collected During FY 18:	\$30,706	\$207,233	\$143,155
Expenditures During FY 18:	\$39,283	\$200,282	\$125,029
Per Capita Revenue:	\$51	\$113	\$79
Per Capita Expenditures:	\$65	\$106	\$67
Revenues over (under) Expenditures:	-\$8,577	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	53.62%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$21,062	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$35	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$20,907</b>	\$126,531	\$
Per Capita Debt:	<b>\$35</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Lostant Fire Protection District		
<b>Unit Code:</b>	050/060/06	<b>County:</b>	Lasalle
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$265,000		
<b>Equalized Assessed Valuation:</b>	\$27,504,892		
<b>Population:</b>	1,500		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$129,712	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$86	\$126	\$76
Revenue Collected During FY 18:	\$193,184	\$207,233	\$143,155
Expenditures During FY 18:	\$264,193	\$200,282	\$125,029
Per Capita Revenue:	\$129	\$113	\$79
Per Capita Expenditures:	\$176	\$106	\$67
Revenues over (under) Expenditures:	-\$71,009	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	22.22%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$58,703	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$39	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$406,740	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$249,567</b>	\$126,531	\$
Per Capita Debt:	<b>\$166</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Lovington Fire Protection District		
<b>Unit Code:</b>	070/040/06	<b>County:</b>	Moultrie
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$497,950		
<b>Equalized Assessed Valuation:</b>	\$26,293,946		
<b>Population:</b>	1,300		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	7		
<b>Salaries Paid:</b>	\$7,113		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$135,654	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$104	\$126	\$76
Revenue Collected During FY 18:	\$103,215	\$207,233	\$143,155
Expenditures During FY 18:	\$95,997	\$200,282	\$125,029
Per Capita Revenue:	\$79	\$113	\$79
Per Capita Expenditures:	\$74	\$106	\$67
Revenues over (under) Expenditures:	\$7,218	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	148.83%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$142,872	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$110	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$142,872	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$223,829</b>	\$126,531	\$
Per Capita Debt:	<b>\$172</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Ludlow Fire Protection District</b>														
<b>Unit Code:</b>	010/080/06	<b>County:</b>	Champaign												
<b>Fiscal Year End:</b>	4/30/2018														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$89,775														
<b>Equalized Assessed Valuation:</b>	\$19,505,017														
<b>Population:</b>	1,250														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$87,157	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$70	\$126	\$76
Revenue Collected During FY 18:	\$89,775	\$207,233	\$143,155
Expenditures During FY 18:	\$74,462	\$200,282	\$125,029
Per Capita Revenue:	\$72	\$113	\$79
Per Capita Expenditures:	\$60	\$106	\$67
Revenues over (under) Expenditures:	\$15,313	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	137.61%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$102,470	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$82	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$195,000</b>	\$126,531	\$
Per Capita Debt:	<b>\$156</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Lynch Area Fire Protection District								
<b>Unit Code:</b>	092/055/06	<b>County:</b>	Vermilion						
<b>Fiscal Year End:</b>	4/30/2018								
<b>Accounting Method:</b>	Cash With Assets								
<b>Appropriation or Budget:</b>	\$194,736								
<b>Equalized Assessed Valuation:</b>	\$17,646,737								
<b>Population:</b>	4,300								
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td style="border: 1px solid black; width: 100px; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td style="border: 1px solid black; width: 100px; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td style="border: 1px solid black; width: 100px; height: 20px; text-align: right;">\$</td> </tr> </table>			<b>Full Time:</b>		<b>Part Time:</b>		<b>Salaries Paid:</b>	\$
<b>Full Time:</b>									
<b>Part Time:</b>									
<b>Salaries Paid:</b>	\$								

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$46,415	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$11	\$126	\$76
Revenue Collected During FY 18:	\$165,834	\$207,233	\$143,155
Expenditures During FY 18:	\$194,736	\$200,282	\$125,029
Per Capita Revenue:	\$39	\$113	\$79
Per Capita Expenditures:	\$45	\$106	\$67
Revenues over (under) Expenditures:	-\$28,902	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	6.31%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$12,295	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$3	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$12,295	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$90,841</b>	\$126,531	\$
Per Capita Debt:	<b>\$21</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Lynnville-Scott-White Rock Fire Protection District		
<b>Unit Code:</b>	071/040/06	<b>County:</b>	Ogle
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$872,652		
<b>Equalized Assessed Valuation:</b>	\$67,938,533		
<b>Population:</b>	5,100		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$821,648	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$161	\$126	\$76
Revenue Collected During FY 18:	\$502,287	\$207,233	\$143,155
Expenditures During FY 18:	\$645,545	\$200,282	\$125,029
Per Capita Revenue:	\$98	\$113	\$79
Per Capita Expenditures:	\$127	\$106	\$67
Revenues over (under) Expenditures:	-\$143,258	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	105.09%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$678,390	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$133	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$541,473	\$22,450	\$
Total Unrestricted Net Assets:	\$136,917	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$295,225</b>	<b>\$126,531</b>	<b>\$</b>
Per Capita Debt:	<b>\$58</b>	<b>\$59</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$424</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 18:	<b>\$</b>	<b>\$916</b>	<b>\$</b>
Expenditures During FY 18:	<b>\$</b>	<b>\$829</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$88</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	<b>\$</b>	<b>\$512</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Mackinaw Fire Protection District		
<b>Unit Code:</b>	090/100/06	<b>County:</b>	Tazewell
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$669,520		
<b>Equalized Assessed Valuation:</b>	\$82,910,727		
<b>Population:</b>	4,454		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	41		
<b>Salaries Paid:</b>	\$69,482		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$529,563	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$119	\$126	\$76
Revenue Collected During FY 18:	\$441,459	\$207,233	\$143,155
Expenditures During FY 18:	\$297,526	\$200,282	\$125,029
Per Capita Revenue:	\$99	\$113	\$79
Per Capita Expenditures:	\$67	\$106	\$67
Revenues over (under) Expenditures:	\$143,933	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	226.37%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$673,496	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$151	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$673,496	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Maeystown Fire Protection District</b>		
<b>Unit Code:</b>	067/030/06	<b>County:</b>	Monroe
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$135.630		
<b>Equalized Assessed Valuation:</b>	\$25,502.048		
<b>Population:</b>	1,400		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$139,108	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$99	\$126	\$76
Revenue Collected During FY 18:	\$114,945	\$207,233	\$143,155
Expenditures During FY 18:	\$88,778	\$200,282	\$125,029
Per Capita Revenue:	\$82	\$113	\$79
Per Capita Expenditures:	\$63	\$106	\$67
Revenues over (under) Expenditures:	\$26,167	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	186.17%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$165,275	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$118	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$165,275	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$72,856</b>	<b>\$126,531</b>	<b>\$</b>
Per Capita Debt:	<b>\$52</b>	<b>\$59</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$424</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 18:	<b>\$</b>	<b>\$916</b>	<b>\$</b>
Expenditures During FY 18:	<b>\$</b>	<b>\$829</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$88</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	<b>\$</b>	<b>\$512</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Magnolia Fire Protection District		
<b>Unit Code:</b>	078/020/06	<b>County:</b>	Putnam
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$80,700		
<b>Equalized Assessed Valuation:</b>	\$13,553,672		
<b>Population:</b>	715		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>		
	<b>Salaries Paid:</b>	\$	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$5,176	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$7	\$126	\$76
Revenue Collected During FY 18:	\$90,491	\$207,233	\$143,155
Expenditures During FY 18:	\$81,861	\$200,282	\$125,029
Per Capita Revenue:	\$127	\$113	\$79
Per Capita Expenditures:	\$114	\$106	\$67
Revenues over (under) Expenditures:	\$8,630	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	16.87%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$13,806	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$19	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$31,205</b>	\$126,531	\$
Per Capita Debt:	<b>\$44</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Malden Fire Protection District</b>		
<b>Unit Code:</b>	006/070/06	<b>County:</b>	Bureau
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$162,350		
<b>Equalized Assessed Valuation:</b>	\$28,623,708		
<b>Population:</b>	750		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$95,103	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$127	\$126	\$76
Revenue Collected During FY 18:	\$112,839	\$207,233	\$143,155
Expenditures During FY 18:	\$49,175	\$200,282	\$125,029
Per Capita Revenue:	\$150	\$113	\$79
Per Capita Expenditures:	\$66	\$106	\$67
Revenues over (under) Expenditures:	\$63,664	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	322.86%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$158,767	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$212	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$158,767	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Malta Fire Protection District		
<b>Unit Code:</b>	019/060/06	<b>County:</b>	DeKalb
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$343,375		
<b>Equalized Assessed Valuation:</b>	\$54,100,808		
<b>Population:</b>	2,300		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	30		
<b>Salaries Paid:</b>	\$61,063		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$327,657	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$142	\$126	\$76
Revenue Collected During FY 18:	\$241,815	\$207,233	\$143,155
Expenditures During FY 18:	\$200,284	\$200,282	\$125,029
Per Capita Revenue:	\$105	\$113	\$79
Per Capita Expenditures:	\$87	\$106	\$67
Revenues over (under) Expenditures:	\$41,531	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	184.33%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$369,188	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$161	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$369,188	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Manhattan Fire Protection District		
<b>Unit Code:</b>	099/080/06	<b>County:</b>	Will
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$6,397,385		
<b>Equalized Assessed Valuation:</b>	\$324,368,714		
<b>Population:</b>	13,000		
<b>Employees:</b>			
<b>Full Time:</b>		16	
<b>Part Time:</b>		37	
<b>Salaries Paid:</b>		\$1,894,121	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,297,942	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$177	\$169	\$94
Revenue Collected During FY 18:	\$3,176,165	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$3,000,335	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$244	\$253	\$218
Per Capita Expenditures:	\$231	\$250	\$216
Revenues over (under) Expenditures:	\$175,830	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	82.45%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$2,473,772	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$190	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,158,052	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$541,724	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$844,184</b>	<b>\$3,547,817</b>	<b>\$214,199</b>
Per Capita Debt:	<b>\$65</b>	<b>\$124</b>	<b>\$19</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	<b>\$8,439</b>	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	<b>\$2</b>	\$
Revenue Collected During FY 18:	\$	<b>\$21,941</b>	\$
Expenditures During FY 18:	\$	<b>\$19,068</b>	\$
Per Capita Revenue:	\$	<b>\$5</b>	\$
Per Capita Expenditures:	\$	<b>\$4</b>	\$
Operating Income (loss):	\$	<b>\$2,873</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>2.19%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	<b>\$8,958</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$2</b>	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Manlius Fire Protection District</b>														
<b>Unit Code:</b>	006/080/06	<b>County:</b>	Bureau												
<b>Fiscal Year End:</b>	4/30/2018														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$284,000														
<b>Equalized Assessed Valuation:</b>	\$27,804,698														
<b>Population:</b>	355														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$163,821	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$461	\$126	\$76
Revenue Collected During FY 18:	\$292,112	\$207,233	\$143,155
Expenditures During FY 18:	\$269,545	\$200,282	\$125,029
Per Capita Revenue:	\$823	\$113	\$79
Per Capita Expenditures:	\$759	\$106	\$67
Revenues over (under) Expenditures:	\$22,567	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	69.15%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$186,388	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$525	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$144,161</b>	\$126,531	\$
Per Capita Debt:	<b>\$406</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Manteno Community Fire Protection District		
<b>Unit Code:</b>	046/090/06	<b>County:</b>	Kankakee
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$4,097,956		
<b>Equalized Assessed Valuation:</b>	\$273,970,335		
<b>Population:</b>	12,500		
<b>Employees:</b>			
<b>Full Time:</b>	23		
<b>Part Time:</b>	10		
<b>Salaries Paid:</b>	\$1,433,041		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$162,435	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$13	\$169	\$94
Revenue Collected During FY 18:	\$3,100,132	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$2,931,909	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$248	\$253	\$218
Per Capita Expenditures:	\$235	\$250	\$216
Revenues over (under) Expenditures:	\$168,223	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	8.93%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$261,867	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$21	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,029,254	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$121,718	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$3,547,817	\$214,199
Per Capita Debt:	\$	\$124	\$19
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$8,439	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2	\$
Revenue Collected During FY 18:	\$	\$21,941	\$
Expenditures During FY 18:	\$	\$19,068	\$
Per Capita Revenue:	\$	\$5	\$
Per Capita Expenditures:	\$	\$4	\$
Operating Income (loss):	\$	\$2,873	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.19%	0.00%
Ending Retained Earnings for FY 17:	\$	\$8,958	\$
Per Capita Ending Retained Earnings:	\$	\$2	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Maple Park-Countryside Fire Protection District</b>		
<b>Unit Code:</b>	045/090/06	<b>County:</b>	Kane
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$553,139		
<b>Equalized Assessed Valuation:</b>	\$75,479,807		
<b>Population:</b>	4,500		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	46		
<b>Salaries Paid:</b>	\$307,477		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$67,586	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$15	\$126	\$76
Revenue Collected During FY 18:	\$483,977	\$207,233	\$143,155
Expenditures During FY 18:	\$550,623	\$200,282	\$125,029
Per Capita Revenue:	\$108	\$113	\$79
Per Capita Expenditures:	\$122	\$106	\$67
Revenues over (under) Expenditures:	-\$66,646	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	0.17%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$940	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$940	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Maquon Fire Protection District</b>		
<b>Unit Code:</b>	048/090/06	<b>County:</b>	Knox
<b>Fiscal Year End:</b>	5/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$97,750		
<b>Equalized Assessed Valuation:</b>	\$15,896,248		
<b>Population:</b>	350		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$92,084	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$263	\$126	\$76
Revenue Collected During FY 18:	\$73,128	\$207,233	\$143,155
Expenditures During FY 18:	\$55,280	\$200,282	\$125,029
Per Capita Revenue:	\$209	\$113	\$79
Per Capita Expenditures:	\$158	\$106	\$67
Revenues over (under) Expenditures:	\$17,848	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	198.86%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$109,932	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$314	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$122,965	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$40,709</b>	\$126,531	\$
Per Capita Debt:	<b>\$116</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Marengo Fire Protection District		
<b>Unit Code:</b>	063/080/06	<b>County:</b>	Mchenry
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,156,805		
<b>Equalized Assessed Valuation:</b>	\$295,545,230		
<b>Population:</b>	7,605		
<b>Employees:</b>			
<b>Full Time:</b>	4		
<b>Part Time:</b>	48		
<b>Salaries Paid:</b>	\$582,702		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,695,703	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$223	\$169	\$94
Revenue Collected During FY 18:	\$989,760	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$915,257	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$130	\$253	\$218
Per Capita Expenditures:	\$120	\$250	\$216
Revenues over (under) Expenditures:	\$74,503	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	139.66%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$1,278,249	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$168	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$60,859	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$1,217,390	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$157,140</b>	<b>\$3,547,817</b>	<b>\$214,199</b>
Per Capita Debt:	<b>\$21</b>	<b>\$124</b>	<b>\$19</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	<b>\$8,439</b>	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	<b>\$2</b>	\$
Revenue Collected During FY 18:	\$	<b>\$21,941</b>	\$
Expenditures During FY 18:	\$	<b>\$19,068</b>	\$
Per Capita Revenue:	\$	<b>\$5</b>	\$
Per Capita Expenditures:	\$	<b>\$4</b>	\$
Operating Income (loss):	\$	<b>\$2,873</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>2.19%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	<b>\$8,958</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$2</b>	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Marine Fire Protection District</b>		
<b>Unit Code:</b>	057/100/06	<b>County:</b>	Madison
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$409,300		
<b>Equalized Assessed Valuation:</b>	\$82,047,616		
<b>Population:</b>	6,000		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	41		
<b>Salaries Paid:</b>	\$29,516		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$331,707	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$55	\$126	\$76
Revenue Collected During FY 18:	\$265,631	\$207,233	\$143,155
Expenditures During FY 18:	\$219,245	\$200,282	\$125,029
Per Capita Revenue:	\$44	\$113	\$79
Per Capita Expenditures:	\$37	\$106	\$67
Revenues over (under) Expenditures:	\$46,386	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	172.45%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$378,093	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$63	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$378,096	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Marissa Fire Protection District		
<b>Unit Code:</b>	088/130/06	<b>County:</b>	St. Clair
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$159,292		
<b>Equalized Assessed Valuation:</b>	\$91,288,363		
<b>Population:</b>	5,000		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$706,092	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$141	\$126	\$76
Revenue Collected During FY 18:	\$331,125	\$207,233	\$143,155
Expenditures During FY 18:	\$159,292	\$200,282	\$125,029
Per Capita Revenue:	\$66	\$113	\$79
Per Capita Expenditures:	\$32	\$106	\$67
Revenues over (under) Expenditures:	\$171,833	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	551.14%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$877,925	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$176	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$877,925	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$315,000</b>	\$126,531	\$
Per Capita Debt:	<b>\$63</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Maroa Countryside Fire Protection District</b>		
<b>Unit Code:</b>	055/060/06	<b>County:</b>	Macon
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$155,450		
<b>Equalized Assessed Valuation:</b>	\$9,923,542		
<b>Population:</b>	1,801		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$26,413	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$15	\$126	\$76
Revenue Collected During FY 18:	\$163,577	\$207,233	\$143,155
Expenditures During FY 18:	\$119,332	\$200,282	\$125,029
Per Capita Revenue:	\$91	\$113	\$79
Per Capita Expenditures:	\$66	\$106	\$67
Revenues over (under) Expenditures:	\$44,245	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	59.21%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$70,658	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$39	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$104,048	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$159,475</b>	\$126,531	\$
Per Capita Debt:	<b>\$89</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Marseilles Fire Protection District		
<b>Unit Code:</b>	050/070/06	<b>County:</b>	Lasalle
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,508,500		
<b>Equalized Assessed Valuation:</b>	\$337,377,235		
<b>Population:</b>	6,500		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	25		
<b>Salaries Paid:</b>	\$128,505		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$880,549	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$135	\$126	\$76
Revenue Collected During FY 18:	\$812,895	\$207,233	\$143,155
Expenditures During FY 18:	\$693,360	\$200,282	\$125,029
Per Capita Revenue:	\$125	\$113	\$79
Per Capita Expenditures:	\$107	\$106	\$67
Revenues over (under) Expenditures:	\$119,535	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	140.52%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$974,337	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$150	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$63,290	\$22,450	\$
Total Unrestricted Net Assets:	\$911,047	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Marshall Fire Protection District</b>		
<b>Unit Code:</b>	012/010/06	<b>County:</b>	Clark
<b>Fiscal Year End:</b>	5/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$492,250		
<b>Equalized Assessed Valuation:</b>	\$113,104,373		
<b>Population:</b>	10,000		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	32		
<b>Salaries Paid:</b>	\$88,199		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$578,617	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$58	\$126	\$76
Revenue Collected During FY 18:	\$325,506	\$207,233	\$143,155
Expenditures During FY 18:	\$228,709	\$200,282	\$125,029
Per Capita Revenue:	\$33	\$113	\$79
Per Capita Expenditures:	\$23	\$106	\$67
Revenues over (under) Expenditures:	\$96,797	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	295.32%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$675,414	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$68	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$59,714	\$22,450	\$
Total Unrestricted Net Assets:	\$615,700	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Marshall Ambulance Service Fire Protection District		
<b>Unit Code:</b>	012/015/06	<b>County:</b>	Clark
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,159,500		
<b>Equalized Assessed Valuation:</b>	\$113,104,373		
<b>Population:</b>	10,000		
<b>Employees:</b>			
	<b>Full Time:</b>	3	
	<b>Part Time:</b>	33	
	<b>Salaries Paid:</b>	\$364,681	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$550,752	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$55	\$126	\$76
Revenue Collected During FY 18:	\$630,079	\$207,233	\$143,155
Expenditures During FY 18:	\$854,608	\$200,282	\$125,029
Per Capita Revenue:	\$63	\$113	\$79
Per Capita Expenditures:	\$85	\$106	\$67
Revenues over (under) Expenditures:	-\$224,529	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	38.17%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$326,223	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$33	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$326,223	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Martinsville Fire Protection District</b>		
<b>Unit Code:</b>	012/020/06	<b>County:</b>	Clark
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$280,500		
<b>Equalized Assessed Valuation:</b>	\$32,591,838		
<b>Population:</b>	2,593		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	31		
<b>Salaries Paid:</b>	\$11,528		

#### Blended Component Units

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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$166,209	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$64	\$126	\$76
Revenue Collected During FY 18:	\$125,727	\$207,233	\$143,155
Expenditures During FY 18:	\$88,915	\$200,282	\$125,029
Per Capita Revenue:	\$48	\$113	\$79
Per Capita Expenditures:	\$34	\$106	\$67
Revenues over (under) Expenditures:	\$36,812	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	228.33%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$203,021	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$78	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$203,021	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Martinton Fire Protection District														
<b>Unit Code:</b>	038/130/06	<b>County:</b>	Iroquois												
<b>Fiscal Year End:</b>	4/30/2018														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$144,400														
<b>Equalized Assessed Valuation:</b>	\$23,111,363														
<b>Population:</b>	825														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$57,334	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$69	\$126	\$76
Revenue Collected During FY 18:	\$88,756	\$207,233	\$143,155
Expenditures During FY 18:	\$79,051	\$200,282	\$125,029
Per Capita Revenue:	\$108	\$113	\$79
Per Capita Expenditures:	\$96	\$106	\$67
Revenues over (under) Expenditures:	\$9,705	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	84.80%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$67,039	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$81	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$73,004</b>	<b>\$126,531</b>	<b>\$</b>
Per Capita Debt:	<b>\$88</b>	<b>\$59</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$424</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 18:	<b>\$</b>	<b>\$916</b>	<b>\$</b>
Expenditures During FY 18:	<b>\$</b>	<b>\$829</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$88</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	<b>\$</b>	<b>\$512</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Maryville Fire Protection District		
<b>Unit Code:</b>	057/110/06	<b>County:</b>	Madison
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$81,670		
<b>Equalized Assessed Valuation:</b>	\$28,532,333		
<b>Population:</b>	6,500		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>		
	<b>Salaries Paid:</b>	\$	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$139,611	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$21	\$126	\$76
Revenue Collected During FY 18:	\$84,383	\$207,233	\$143,155
Expenditures During FY 18:	\$27,857	\$200,282	\$125,029
Per Capita Revenue:	\$13	\$113	\$79
Per Capita Expenditures:	\$4	\$106	\$67
Revenues over (under) Expenditures:	\$56,526	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	704.09%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$196,137	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$30	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Marywood Fire Protection District														
<b>Unit Code:</b>	045/100/06	<b>County:</b>	Kane												
<b>Fiscal Year End:</b>	6/30/2018														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$50,045														
<b>Equalized Assessed Valuation:</b>	\$41,518,238														
<b>Population:</b>	3,000														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$58,590	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$20	\$126	\$76
Revenue Collected During FY 18:	\$58,568	\$207,233	\$143,155
Expenditures During FY 18:	\$29,086	\$200,282	\$125,029
Per Capita Revenue:	\$20	\$113	\$79
Per Capita Expenditures:	\$10	\$106	\$67
Revenues over (under) Expenditures:	\$29,482	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	302.80%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$88,072	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$29	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Mascoutah Rural Fire Protection District</b>		
<b>Unit Code:</b>	088/140/06	<b>County:</b>	St. Clair
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$996,000		
<b>Equalized Assessed Valuation:</b>	\$75,283,622		
<b>Population:</b>	2,500		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$273,547	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$109	\$126	\$76
Revenue Collected During FY 18:	\$350,546	\$207,233	\$143,155
Expenditures During FY 18:	\$298,511	\$200,282	\$125,029
Per Capita Revenue:	\$140	\$113	\$79
Per Capita Expenditures:	\$119	\$106	\$67
Revenues over (under) Expenditures:	\$52,035	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	109.07%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$325,582	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$130	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$325,582	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Mason City Fire Protection District														
<b>Unit Code:</b>	060/050/06	<b>County:</b>	Mason												
<b>Fiscal Year End:</b>	5/31/2018														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$227,900														
<b>Equalized Assessed Valuation:</b>	\$43,935,975														
<b>Population:</b>	3,200														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$286,750	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$90	\$126	\$76
Revenue Collected During FY 18:	\$120,241	\$207,233	\$143,155
Expenditures During FY 18:	\$99,637	\$200,282	\$125,029
Per Capita Revenue:	\$38	\$113	\$79
Per Capita Expenditures:	\$31	\$106	\$67
Revenues over (under) Expenditures:	\$20,604	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	308.47%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$307,354	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$96	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$307,355	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Massac County Fire Protection District		
<b>Unit Code:</b>	061/005/06	<b>County:</b>	Massac
<b>Fiscal Year End:</b>	8/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$320,300		
<b>Equalized Assessed Valuation:</b>	\$104,867,764		
<b>Population:</b>	15,429		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	30		
<b>Salaries Paid:</b>	\$108,149		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	-\$59,705	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	-\$4	\$126	\$76
Revenue Collected During FY 18:	\$315,407	\$207,233	\$143,155
Expenditures During FY 18:	\$294,146	\$200,282	\$125,029
Per Capita Revenue:	\$20	\$113	\$79
Per Capita Expenditures:	\$19	\$106	\$67
Revenues over (under) Expenditures:	\$21,261	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	-12.21%	201.51%	121.11%
Ending Fund Balance for FY 18:	-\$35,902	\$254,489	\$154,310
Per Capita Ending Fund Balance:	-\$2	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$61,312	\$22,450	\$
Total Unrestricted Net Assets:	-\$97,214	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$325,765</b>	<b>\$126,531</b>	<b>\$</b>
Per Capita Debt:	<b>\$21</b>	<b>\$59</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$424</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 18:	<b>\$</b>	<b>\$916</b>	<b>\$</b>
Expenditures During FY 18:	<b>\$</b>	<b>\$829</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$88</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	<b>\$</b>	<b>\$512</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Mazon Fire Protection District</b>		
<b>Unit Code:</b>	032/025/06	<b>County:</b>	Grundy
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$255,200		
<b>Equalized Assessed Valuation:</b>	\$40,408,394		
<b>Population:</b>	1,500		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$129,619	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$86	\$126	\$76
Revenue Collected During FY 18:	\$150,821	\$207,233	\$143,155
Expenditures During FY 18:	\$111,345	\$200,282	\$125,029
Per Capita Revenue:	\$101	\$113	\$79
Per Capita Expenditures:	\$74	\$106	\$67
Revenues over (under) Expenditures:	\$39,476	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	151.87%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$169,095	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$113	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$169,095	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$14,637</b>	\$126,531	\$
Per Capita Debt:	<b>\$10</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Mc Henry Fire Protection District		
<b>Unit Code:</b>	063/090/06	<b>County:</b>	Mchenry
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$10,812,849		
<b>Equalized Assessed Valuation:</b>	\$1,281,812,466		
<b>Population:</b>	55,000		
<b>Employees:</b>			
<b>Full Time:</b>	10		
<b>Part Time:</b>	164		
<b>Salaries Paid:</b>	\$5,015,653		

Blended Component Units
Number Submitted = 1
McHenry Fire Protection Pension

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$13,467,279	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$245	\$169	\$94
Revenue Collected During FY 18:	\$8,568,116	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$8,005,887	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$156	\$253	\$218
Per Capita Expenditures:	\$146	\$250	\$216
Revenues over (under) Expenditures:	\$562,229	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	175.24%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$14,029,508	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$255	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$14,029,508	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$3,547,817	\$214,199
Per Capita Debt:	\$	\$124	\$19
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$8,439	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2	\$
Revenue Collected During FY 18:	\$	\$21,941	\$
Expenditures During FY 18:	\$	\$19,068	\$
Per Capita Revenue:	\$	\$5	\$
Per Capita Expenditures:	\$	\$4	\$
Operating Income (loss):	\$	\$2,873	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	2.19%	0.00%
Ending Retained Earnings for FY 17:	\$	\$8,958	\$
Per Capita Ending Retained Earnings:	\$	\$2	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Mc Nabb Fire Protection District</b>		
<b>Unit Code:</b>	078/030/06	<b>County:</b>	Putnam
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,095,600		
<b>Equalized Assessed Valuation:</b>	\$22,296,451		
<b>Population:</b>	600		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	20		
<b>Salaries Paid:</b>	\$307,034		

Blended Component Units
Empty table for Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	<b>\$65,760</b>	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	<b>\$110</b>	\$126	\$76
Revenue Collected During FY 18:	<b>\$179,561</b>	\$207,233	\$143,155
Expenditures During FY 18:	<b>\$330,365</b>	\$200,282	\$125,029
Per Capita Revenue:	<b>\$299</b>	\$113	\$79
Per Capita Expenditures:	<b>\$551</b>	\$106	\$67
Revenues over (under) Expenditures:	<b>-\$150,804</b>	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	<b>18.70%</b>	201.51%	121.11%
Ending Fund Balance for FY 18:	<b>\$61,783</b>	\$254,489	\$154,310
Per Capita Ending Fund Balance:	<b>\$103</b>	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$13,375	\$
Total Unreserved Funds:	<b>\$</b>	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$996</b>	\$22,450	\$
Total Unrestricted Net Assets:	<b>\$60,787</b>	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$209,587</b>	\$126,531	\$
Per Capita Debt:	<b>\$349</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$78.234</b>	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	<b>\$130</b>	\$	\$
Revenue Collected During FY 18:	<b>\$543.509</b>	\$916	\$
Expenditures During FY 18:	<b>\$525.807</b>	\$829	\$
Per Capita Revenue:	<b>\$906</b>	\$1	\$
Per Capita Expenditures:	<b>\$876</b>	\$1	\$
Operating Income (loss):	<b>\$17.702</b>	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>18.25%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	<b>\$95.936</b>	\$512	\$
Per Capita Ending Retained Earnings:	<b>\$160</b>	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>McClure-East Cape Fire Protection District</b>		
<b>Unit Code:</b>	002/015/06	<b>County:</b>	Alexander
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$40,000		
<b>Equalized Assessed Valuation:</b>	\$21,197		
<b>Population:</b>	996		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

<b>Blended Component Units</b>

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$25,787	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$26	\$126	\$76
Revenue Collected During FY 18:	\$36,052	\$207,233	\$143,155
Expenditures During FY 18:	\$32,014	\$200,282	\$125,029
Per Capita Revenue:	\$36	\$113	\$79
Per Capita Expenditures:	\$32	\$106	\$67
Revenues over (under) Expenditures:	\$4,038	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	93.16%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$29,825	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$30	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$29,825	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Meadowbrook Fire Protection District		
<b>Unit Code:</b>	057/120/06	<b>County:</b>	Madison
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$164,880		
<b>Equalized Assessed Valuation:</b>	\$334,038,800		
<b>Population:</b>	2,700		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	22	
	<b>Salaries Paid:</b>	\$12,412	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$17,528	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$6	\$126	\$76
Revenue Collected During FY 18:	\$131,535	\$207,233	\$143,155
Expenditures During FY 18:	\$125,599	\$200,282	\$125,029
Per Capita Revenue:	\$49	\$113	\$79
Per Capita Expenditures:	\$47	\$106	\$67
Revenues over (under) Expenditures:	\$5,936	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	18.68%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$23,464	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$9	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,130	\$22,450	\$
Total Unrestricted Net Assets:	\$19,334	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$168,207</b>	\$126,531	\$
Per Capita Debt:	<b>\$62</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Mechanicsburg Fire Protection District</b>		
<b>Unit Code:</b>	083/110/06	<b>County:</b>	Sangamon
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$147,900		
<b>Equalized Assessed Valuation:</b>	\$43,656,572		
<b>Population:</b>	603		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$60,226	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$100	\$126	\$76
Revenue Collected During FY 18:	\$115,004	\$207,233	\$143,155
Expenditures During FY 18:	\$154,118	\$200,282	\$125,029
Per Capita Revenue:	\$191	\$113	\$79
Per Capita Expenditures:	\$256	\$106	\$67
Revenues over (under) Expenditures:	-\$39,114	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	49.61%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$76,463	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$127	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	-\$146,772	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$223,235</b>	\$126,531	\$
Per Capita Debt:	<b>\$370</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Media-Stronghurst-Terre Haute Fire Protection District</b>		
<b>Unit Code:</b>	036/020/06	<b>County:</b>	Henderson
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$137,000		
<b>Equalized Assessed Valuation:</b>	\$36,532,673		
<b>Population:</b>	2,000		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$2,400		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$118,614	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$59	\$126	\$76
Revenue Collected During FY 18:	\$63,836	\$207,233	\$143,155
Expenditures During FY 18:	\$73,870	\$200,282	\$125,029
Per Capita Revenue:	\$32	\$113	\$79
Per Capita Expenditures:	\$37	\$106	\$67
Revenues over (under) Expenditures:	-\$10,034	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	146.99%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$108,580	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$54	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$108,581	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Medora Community Fire Protection District</b>		
<b>Unit Code:</b>	056/050/06	<b>County:</b>	Macoupin
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$285,400		
<b>Equalized Assessed Valuation:</b>	\$41,583,781		
<b>Population:</b>	500		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$147,348	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$295	\$126	\$76
Revenue Collected During FY 18:	\$140,839	\$207,233	\$143,155
Expenditures During FY 18:	\$76,394	\$200,282	\$125,029
Per Capita Revenue:	\$282	\$113	\$79
Per Capita Expenditures:	\$153	\$106	\$67
Revenues over (under) Expenditures:	\$64,445	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	277.24%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$211,793	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$424	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$211,793	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Mendon Fire Protection District</b>		
<b>Unit Code:</b>	001/080/06	<b>County:</b>	Adams
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$47,061		
<b>Equalized Assessed Valuation:</b>	\$24,309,628		
<b>Population:</b>	1,100		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$65,698	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$60	\$126	\$76
Revenue Collected During FY 18:	\$56,989	\$207,233	\$143,155
Expenditures During FY 18:	\$47,061	\$200,282	\$125,029
Per Capita Revenue:	\$52	\$113	\$79
Per Capita Expenditures:	\$43	\$106	\$67
Revenues over (under) Expenditures:	\$9,928	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	160.70%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$75,626	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$69	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$75,626	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$180,000</b>	\$126,531	\$
Per Capita Debt:	<b>\$164</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Mendota-Troy Grove Fire Protection District</b>		
<b>Unit Code:</b>	050/080/06	<b>County:</b>	Lasalle
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$520,700		
<b>Equalized Assessed Valuation:</b>	\$80,597,648		
<b>Population:</b>	2,000		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$70,252	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$35	\$126	\$76
Revenue Collected During FY 18:	\$133,303	\$207,233	\$143,155
Expenditures During FY 18:	\$128,732	\$200,282	\$125,029
Per Capita Revenue:	\$67	\$113	\$79
Per Capita Expenditures:	\$64	\$106	\$67
Revenues over (under) Expenditures:	\$4,571	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	58.12%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$74,823	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$37	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$74,823	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$54,249</b>	<b>\$126,531</b>	<b>\$</b>
Per Capita Debt:	<b>\$27</b>	<b>\$59</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$424</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 18:	<b>\$</b>	<b>\$916</b>	<b>\$</b>
Expenditures During FY 18:	<b>\$</b>	<b>\$829</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$88</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	<b>\$</b>	<b>\$512</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Meredosia Fire Protection District</b>														
<b>Unit Code:</b>	069/020/06	<b>County:</b>	Morgan												
<b>Fiscal Year End:</b>	4/30/2018														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$130,266														
<b>Equalized Assessed Valuation:</b>	\$25,116,061														
<b>Population:</b>	987														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$146,708	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$149	\$126	\$76
Revenue Collected During FY 18:	\$113,611	\$207,233	\$143,155
Expenditures During FY 18:	\$373,793	\$200,282	\$125,029
Per Capita Revenue:	\$115	\$113	\$79
Per Capita Expenditures:	\$379	\$106	\$67
Revenues over (under) Expenditures:	-\$260,182	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	15.44%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$57,706	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$58	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$57,706	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$104,854</b>	\$126,531	\$
Per Capita Debt:	<b>\$106</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Metamora Fire Protection District		
<b>Unit Code:</b>	102/060/06	<b>County:</b>	Woodford
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$196,697		
<b>Equalized Assessed Valuation:</b>	\$67,043,214		
<b>Population:</b>	4,335		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$166,384	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$38	\$126	\$76
Revenue Collected During FY 18:	\$194,270	\$207,233	\$143,155
Expenditures During FY 18:	\$159,290	\$200,282	\$125,029
Per Capita Revenue:	\$45	\$113	\$79
Per Capita Expenditures:	\$37	\$106	\$67
Revenues over (under) Expenditures:	\$34,980	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	126.41%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$201,364	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$46	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$201,364	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Metcalf Fire Protection District</b>		
<b>Unit Code:</b>	023/050/06	<b>County:</b>	Edgar
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$61,310		
<b>Equalized Assessed Valuation:</b>	\$21,509,460		
<b>Population:</b>	213		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	15		
<b>Salaries Paid:</b>	\$6,320		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$15,720	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$74	\$126	\$76
Revenue Collected During FY 18:	\$43,250	\$207,233	\$143,155
Expenditures During FY 18:	\$39,541	\$200,282	\$125,029
Per Capita Revenue:	\$203	\$113	\$79
Per Capita Expenditures:	\$186	\$106	\$67
Revenues over (under) Expenditures:	\$3,709	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	49.14%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$19,429	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$91	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Middletown Fire Protection District		
<b>Unit Code:</b>	054/070/06	<b>County:</b>	Logan
<b>Fiscal Year End:</b>	6/14/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$121,936		
<b>Equalized Assessed Valuation:</b>	\$15,194,919		
<b>Population:</b>	1,000		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	4		
<b>Salaries Paid:</b>	\$2,520		

#### Blended Component Units

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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$145,187	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$145	\$126	\$76
Revenue Collected During FY 18:	\$100,894	\$207,233	\$143,155
Expenditures During FY 18:	\$128,732	\$200,282	\$125,029
Per Capita Revenue:	\$101	\$113	\$79
Per Capita Expenditures:	\$129	\$106	\$67
Revenues over (under) Expenditures:	-\$27,838	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	91.16%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$117,349	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$117	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$117,350	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$36,000</b>	\$126,531	\$
Per Capita Debt:	<b>\$36</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Midland Fire Protection District</b>		
<b>Unit Code:</b>	011/025/06	<b>County:</b>	Christian
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$10,609,500		
<b>Equalized Assessed Valuation:</b>	\$375,000		
<b>Population:</b>	2,700		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>		
	<b>Salaries Paid:</b>	\$	

Blended Component Units
Number Submitted = 2  General funds Insurance

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	<b>\$26,979</b>	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	<b>\$10</b>	\$126	\$76
Revenue Collected During FY 18:	<b>\$111,024</b>	\$207,233	\$143,155
Expenditures During FY 18:	<b>\$128,933</b>	\$200,282	\$125,029
Per Capita Revenue:	<b>\$41</b>	\$113	\$79
Per Capita Expenditures:	<b>\$48</b>	\$106	\$67
Revenues over (under) Expenditures:	<b>-\$17,909</b>	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	<b>24.90%</b>	201.51%	121.11%
Ending Fund Balance for FY 18:	<b>\$32,105</b>	\$254,489	\$154,310
Per Capita Ending Fund Balance:	<b>\$12</b>	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	<b>\$309,724</b>	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$61,800</b>	\$126,531	\$
Per Capita Debt:	<b>\$23</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Mid-Piatt Fire Protection District</b>		
<b>Unit Code:</b>	074/060/06	<b>County:</b>	Piatt
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$157,755		
<b>Equalized Assessed Valuation:</b>	\$82,281,626		
<b>Population:</b>	3,500		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	3		
<b>Salaries Paid:</b>	\$2,250		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$340,905	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$97	\$126	\$76
Revenue Collected During FY 18:	\$206,016	\$207,233	\$143,155
Expenditures During FY 18:	\$157,755	\$200,282	\$125,029
Per Capita Revenue:	\$59	\$113	\$79
Per Capita Expenditures:	\$45	\$106	\$67
Revenues over (under) Expenditures:	\$48,261	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	246.69%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$389,166	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$111	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$389,166	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Midway Fire Protection District</b>		
<b>Unit Code:</b>	088/150/06	<b>County:</b>	St. Clair
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$107,350		
<b>Equalized Assessed Valuation:</b>	\$2,368,074		
<b>Population:</b>	10,000		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$188,945	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$19	\$126	\$76
Revenue Collected During FY 18:	\$68,849	\$207,233	\$143,155
Expenditures During FY 18:	\$37,464	\$200,282	\$125,029
Per Capita Revenue:	\$7	\$113	\$79
Per Capita Expenditures:	\$4	\$106	\$67
Revenues over (under) Expenditures:	\$31,385	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	588.11%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$220,330	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$22	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$507,930	\$22,450	\$
Total Unrestricted Net Assets:	-\$287,600	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Milford Fire Protection District</b>		
<b>Unit Code:</b>	038/140/06	<b>County:</b>	Iroquois
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$266,100		
<b>Equalized Assessed Valuation:</b>	\$23,941,457		
<b>Population:</b>	2,400		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	29		
<b>Salaries Paid:</b>	\$38,052		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$122,790	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$51	\$126	\$76
Revenue Collected During FY 18:	\$88,119	\$207,233	\$143,155
Expenditures During FY 18:	\$72,074	\$200,282	\$125,029
Per Capita Revenue:	\$37	\$113	\$79
Per Capita Expenditures:	\$30	\$106	\$67
Revenues over (under) Expenditures:	\$16,045	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	192.63%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$138,835	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$58	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$138,835	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$217.950	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$91	\$	\$
Revenue Collected During FY 18:	\$96.016	\$916	\$
Expenditures During FY 18:	\$52.495	\$829	\$
Per Capita Revenue:	\$40	\$1	\$
Per Capita Expenditures:	\$22	\$1	\$
Operating Income (loss):	\$43.521	\$88	\$
Ratio of Retained Earnings to Expenditures:	498.09%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$261.471	\$512	\$
Per Capita Ending Retained Earnings:	\$109	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Milledgeville Fire Protection District		
<b>Unit Code:</b>	008/030/06	<b>County:</b>	Carroll
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$936,000		
<b>Equalized Assessed Valuation:</b>	\$52,484,839		
<b>Population:</b>	2,650		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	38		
<b>Salaries Paid:</b>	\$16,147		

#### Blended Component Units

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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,456,653	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$550	\$126	\$76
Revenue Collected During FY 18:	\$404,322	\$207,233	\$143,155
Expenditures During FY 18:	\$371,289	\$200,282	\$125,029
Per Capita Revenue:	\$153	\$113	\$79
Per Capita Expenditures:	\$140	\$106	\$67
Revenues over (under) Expenditures:	\$33,033	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	401.22%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$1,489,686	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$562	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$946,097	\$22,450	\$
Total Unrestricted Net Assets:	\$200,802	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$211,750</b>	\$126,531	\$
Per Capita Debt:	<b>\$80</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Miller Woods Fire Protection District</b>														
<b>Unit Code:</b>	016/120/06	<b>County:</b>	Cook												
<b>Fiscal Year End:</b>	4/30/2018														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$41,273														
<b>Equalized Assessed Valuation:</b>	\$3,612,379														
<b>Population:</b>	100														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$64,449	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$644	\$126	\$76
Revenue Collected During FY 18:	\$41,291	\$207,233	\$143,155
Expenditures During FY 18:	\$31,120	\$200,282	\$125,029
Per Capita Revenue:	\$413	\$113	\$79
Per Capita Expenditures:	\$311	\$106	\$67
Revenues over (under) Expenditures:	\$10,171	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	239.78%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$74,620	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$746	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$74,620	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Millstadt Fire Protection District		
<b>Unit Code:</b>	088/160/06	<b>County:</b>	St. Clair
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$533,015		
<b>Equalized Assessed Valuation:</b>	\$183,209,786		
<b>Population:</b>	8,100		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	1		
<b>Salaries Paid:</b>	\$5,400		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$729,857	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$90	\$126	\$76
Revenue Collected During FY 18:	\$353,381	\$207,233	\$143,155
Expenditures During FY 18:	\$611,960	\$200,282	\$125,029
Per Capita Revenue:	\$44	\$113	\$79
Per Capita Expenditures:	\$76	\$106	\$67
Revenues over (under) Expenditures:	-\$258,579	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	77.01%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$471,278	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$58	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$471,279	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$150,000</b>	\$126,531	\$
Per Capita Debt:	<b>\$19</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Mineral-Gold Fire Protection District</b>		
<b>Unit Code:</b>	006/090/06	<b>County:</b>	Bureau
<b>Fiscal Year End:</b>	5/5/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$366,700		
<b>Equalized Assessed Valuation:</b>	\$13,205,897		
<b>Population:</b>	5,000		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$196,310	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$39	\$126	\$76
Revenue Collected During FY 18:	\$157,609	\$207,233	\$143,155
Expenditures During FY 18:	\$43,770	\$200,282	\$125,029
Per Capita Revenue:	\$32	\$113	\$79
Per Capita Expenditures:	\$9	\$106	\$67
Revenues over (under) Expenditures:	\$113,839	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	708.59%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$310,149	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$62	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$310,149	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Minonk Fire Protection District		
<b>Unit Code:</b>	102/063/06	<b>County:</b>	Woodford
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$270,000		
<b>Equalized Assessed Valuation:</b>	\$66,156,547		
<b>Population:</b>	2,175		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	20		
<b>Salaries Paid:</b>	\$11,085		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$166,976	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$77	\$126	\$76
Revenue Collected During FY 18:	\$318,377	\$207,233	\$143,155
Expenditures During FY 18:	\$254,431	\$200,282	\$125,029
Per Capita Revenue:	\$146	\$113	\$79
Per Capita Expenditures:	\$117	\$106	\$67
Revenues over (under) Expenditures:	\$63,946	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	90.76%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$230,922	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$106	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$24,892	\$22,450	\$
Total Unrestricted Net Assets:	\$206,029	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Minooka Fire Protection District</b>		
<b>Unit Code:</b>	032/030/06	<b>County:</b>	Grundy
<b>Fiscal Year End:</b>	12/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$5,781,567		
<b>Equalized Assessed Valuation:</b>	\$468,517,952		
<b>Population:</b>	11,307		
<b>Employees:</b>			
<b>Full Time:</b>	13		
<b>Part Time:</b>	20		
<b>Salaries Paid:</b>	\$2,001,289		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$6,615,213	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$585	\$169	\$94
Revenue Collected During FY 18:	\$5,604,094	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$8,334,284	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$496	\$253	\$218
Per Capita Expenditures:	\$737	\$250	\$216
Revenues over (under) Expenditures:	-\$2,730,190	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	86.93%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$7,245,023	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$641	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$905,120	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$6,339,903	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$3,826,247</b>	<b>\$3,547,817</b>	<b>\$214,199</b>
Per Capita Debt:	<b>\$338</b>	<b>\$124</b>	<b>\$19</b>
General Obligation Debt over EAV:	<b>0.72%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	<b>\$8,439</b>	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	<b>\$2</b>	\$
Revenue Collected During FY 18:	\$	<b>\$21,941</b>	\$
Expenditures During FY 18:	\$	<b>\$19,068</b>	\$
Per Capita Revenue:	\$	<b>\$5</b>	\$
Per Capita Expenditures:	\$	<b>\$4</b>	\$
Operating Income (loss):	\$	<b>\$2,873</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>2.19%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	<b>\$8,958</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$2</b>	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Mitchell Fire Protection District</b>		
<b>Unit Code:</b>	057/130/06	<b>County:</b>	Madison
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$988,020		
<b>Equalized Assessed Valuation:</b>	\$65,155,850		
<b>Population:</b>	7,500		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	50		
<b>Salaries Paid:</b>	\$55,200		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$345,877	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$46	\$126	\$76
Revenue Collected During FY 18:	\$375,002	\$207,233	\$143,155
Expenditures During FY 18:	\$988,020	\$200,282	\$125,029
Per Capita Revenue:	\$50	\$113	\$79
Per Capita Expenditures:	\$132	\$106	\$67
Revenues over (under) Expenditures:	-\$613,018	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	24.26%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$239,694	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$32	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$239,694	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$535,296</b>	\$126,531	\$
Per Capita Debt:	<b>\$71</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Mokena Fire Protection District		
<b>Unit Code:</b>	099/090/06	<b>County:</b>	Will
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$9,924,365		
<b>Equalized Assessed Valuation:</b>	\$632,239,269		
<b>Population:</b>	17,500		
<b>Employees:</b>			
<b>Full Time:</b>	36		
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$4,354,566		

Blended Component Units
Number Submitted = 1
Foreign Fire Insurance

#### Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	<b>\$1,386,454</b>	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	<b>\$79</b>	\$169	\$94
Revenue Collected During FY 18:	<b>\$6,263,983</b>	\$4,873,273	\$3,378,976
Expenditures During FY 18:	<b>\$6,362,345</b>	\$4,750,592	\$3,026,715
Per Capita Revenue:	<b>\$358</b>	\$253	\$218
Per Capita Expenditures:	<b>\$364</b>	\$250	\$216
Revenues over (under) Expenditures:	<b>-\$98,362</b>	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	<b>20.25%</b>	71.96%	38.86%
Ending Fund Balance for FY 18:	<b>\$1,288,092</b>	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	<b>\$74</b>	\$171	\$92
<b><u>Equity</u></b>	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$
<b><u>Net Assets</u></b>	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$1,299,055</b>	\$671,107	\$161,984
Total Unrestricted Net Assets:	<b>-\$4,522,261</b>	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$6,069,140</b>	\$3,547,817	\$214,199
Per Capita Debt:	<b>\$347</b>	\$124	\$19
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$8,439	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2	\$
Revenue Collected During FY 18:	\$	\$21,941	\$
Expenditures During FY 18:	\$	\$19,068	\$
Per Capita Revenue:	\$	\$5	\$
Per Capita Expenditures:	\$	\$4	\$
Operating Income (loss):	\$	\$2,873	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	2.19%	0.00%
Ending Retained Earnings for FY 17:	\$	\$8,958	\$
Per Capita Ending Retained Earnings:	\$	\$2	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Monee Fire Protection District		
<b>Unit Code:</b>	099/095/06	<b>County:</b>	Will
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$5,846,764		
<b>Equalized Assessed Valuation:</b>	\$227,446,590		
<b>Population:</b>	5,119		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	35		
<b>Salaries Paid:</b>	\$1,203,578		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$4,387,027	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$857	\$169	\$94
Revenue Collected During FY 18:	\$3,086,495	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$2,439,283	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$603	\$253	\$218
Per Capita Expenditures:	\$477	\$250	\$216
Revenues over (under) Expenditures:	\$647,212	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	206.38%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$5,034,239	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$983	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,531,923	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$4,496,932	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$184,212</b>	<b>\$3,547,817</b>	<b>\$214,199</b>
Per Capita Debt:	<b>\$36</b>	<b>\$124</b>	<b>\$19</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	<b>\$8,439</b>	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	<b>\$2</b>	\$
Revenue Collected During FY 18:	\$	<b>\$21,941</b>	\$
Expenditures During FY 18:	\$	<b>\$19,068</b>	\$
Per Capita Revenue:	\$	<b>\$5</b>	\$
Per Capita Expenditures:	\$	<b>\$4</b>	\$
Operating Income (loss):	\$	<b>\$2,873</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>2.19%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	<b>\$8,958</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$2</b>	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Monroe Township Ambulance Fire Protection District</b>		
<b>Unit Code:</b>	071/050/06	<b>County:</b>	Ogle
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,001,137		
<b>Equalized Assessed Valuation:</b>	\$31,161,601		
<b>Population:</b>	1,600		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	20		
<b>Salaries Paid:</b>	\$61,578		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$432,987	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$271	\$126	\$76
Revenue Collected During FY 18:	\$229,833	\$207,233	\$143,155
Expenditures During FY 18:	\$185,059	\$200,282	\$125,029
Per Capita Revenue:	\$144	\$113	\$79
Per Capita Expenditures:	\$116	\$106	\$67
Revenues over (under) Expenditures:	\$44,774	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	258.17%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$477,761	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$299	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$432,987	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Montgomery-Countryside Fire Protection District		
<b>Unit Code:</b>	045/120/06	<b>County:</b>	Kane
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,954,150		
<b>Equalized Assessed Valuation:</b>	\$149,449,880		
<b>Population:</b>	19,523		
<b>Employees:</b>			
	<b>Full Time:</b>	1	
	<b>Part Time:</b>	32	
	<b>Salaries Paid:</b>	\$502,968	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$98,200	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$5	\$169	\$94
Revenue Collected During FY 18:	\$1,442,310	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$1,404,491	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$74	\$253	\$218
Per Capita Expenditures:	\$72	\$250	\$216
Revenues over (under) Expenditures:	\$37,819	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	9.68%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$136,019	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$7	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$41,752	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$17,100	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$1,099,499</b>	<b>\$3,547,817</b>	<b>\$214,199</b>
Per Capita Debt:	<b>\$56</b>	<b>\$124</b>	<b>\$19</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	<b>\$8,439</b>	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	<b>\$2</b>	\$
Revenue Collected During FY 18:	\$	<b>\$21,941</b>	\$
Expenditures During FY 18:	\$	<b>\$19,068</b>	\$
Per Capita Revenue:	\$	<b>\$5</b>	\$
Per Capita Expenditures:	\$	<b>\$4</b>	\$
Operating Income (loss):	\$	<b>\$2,873</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>2.19%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	<b>\$8,958</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$2</b>	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Montrose Fire Protection District</b>		
<b>Unit Code:</b>	018/005/06	<b>County:</b>	Cumberland
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$104,773		
<b>Equalized Assessed Valuation:</b>	\$21,573,579		
<b>Population:</b>	1,200		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$52,603	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$44	\$126	\$76
Revenue Collected During FY 18:	\$85,481	\$207,233	\$143,155
Expenditures During FY 18:	\$104,773	\$200,282	\$125,029
Per Capita Revenue:	\$71	\$113	\$79
Per Capita Expenditures:	\$87	\$106	\$67
Revenues over (under) Expenditures:	-\$19,292	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	31.79%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$33,311	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$28	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$66,169</b>	\$126,531	\$
Per Capita Debt:	<b>\$55</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Moro Fire Protection District		
<b>Unit Code:</b>	057/135/06	<b>County:</b>	Madison
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$22,768		
<b>Equalized Assessed Valuation:</b>	\$6,258,840		
<b>Population:</b>	500		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>		
	<b>Salaries Paid:</b>	\$	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$4,007	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$8	\$126	\$76
Revenue Collected During FY 18:	\$17,776	\$207,233	\$143,155
Expenditures During FY 18:	\$18,575	\$200,282	\$125,029
Per Capita Revenue:	\$36	\$113	\$79
Per Capita Expenditures:	\$37	\$106	\$67
Revenues over (under) Expenditures:	-\$799	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	17.27%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$3,208	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$6	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Morris Ambulance and Fire Protection District</b>		
<b>Unit Code:</b>	032/040/06	<b>County:</b>	Grundy
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$3,727,800		
<b>Equalized Assessed Valuation:</b>	\$521,529,429		
<b>Population:</b>	13,293		
<b>Employees:</b>			
<b>Full Time:</b>	3		
<b>Part Time:</b>	51		
<b>Salaries Paid:</b>	\$1,205,617		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$4,165,838	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$313	\$169	\$94
Revenue Collected During FY 18:	\$2,718,044	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$2,326,734	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$204	\$253	\$218
Per Capita Expenditures:	\$175	\$250	\$216
Revenues over (under) Expenditures:	\$391,310	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	195.86%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$4,557,148	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$343	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$251,678	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$4,305,470	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$3,547,817	\$214,199
Per Capita Debt:	\$	\$124	\$19
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$8,439	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2	\$
Revenue Collected During FY 18:	\$	\$21,941	\$
Expenditures During FY 18:	\$	\$19,068	\$
Per Capita Revenue:	\$	\$5	\$
Per Capita Expenditures:	\$	\$4	\$
Operating Income (loss):	\$	\$2,873	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	2.19%	0.00%
Ending Retained Earnings for FY 17:	\$	\$8,958	\$
Per Capita Ending Retained Earnings:	\$	\$2	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Morrisonville-Palmer Fire Protection District</b>		
<b>Unit Code:</b>	011/035/06	<b>County:</b>	Christian
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$224,220		
<b>Equalized Assessed Valuation:</b>	\$44,043,342		
<b>Population:</b>	2,001		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$114,038	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$57	\$126	\$76
Revenue Collected During FY 18:	\$103,118	\$207,233	\$143,155
Expenditures During FY 18:	\$91,207	\$200,282	\$125,029
Per Capita Revenue:	\$52	\$113	\$79
Per Capita Expenditures:	\$46	\$106	\$67
Revenues over (under) Expenditures:	\$11,911	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	138.09%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$125,949	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$63	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$16,195	\$22,450	\$
Total Unrestricted Net Assets:	\$109,754	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$126,944</b>	\$126,531	\$
Per Capita Debt:	<b>\$63</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Morton Area Farmers' Fire Protection District</b>		
<b>Unit Code:</b>	090/110/06	<b>County:</b>	Tazewell
<b>Fiscal Year End:</b>	6/17/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$42,800		
<b>Equalized Assessed Valuation:</b>	\$60,542,283		
<b>Population:</b>	1,000		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

<b>Blended Component Units</b>

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$28,913	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$29	\$126	\$76
Revenue Collected During FY 18:	\$38,432	\$207,233	\$143,155
Expenditures During FY 18:	\$38,175	\$200,282	\$125,029
Per Capita Revenue:	\$38	\$113	\$79
Per Capita Expenditures:	\$38	\$106	\$67
Revenues over (under) Expenditures:	\$257	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	76.41%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$29,170	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$29	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Mount Carroll Fire Protection District</b>		
<b>Unit Code:</b>	008/040/06	<b>County:</b>	Carroll
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$883,000		
<b>Equalized Assessed Valuation:</b>	\$44,068,633		
<b>Population:</b>	4,300		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	59		
<b>Salaries Paid:</b>	\$151,590		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$481,915	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$112	\$126	\$76
Revenue Collected During FY 18:	\$475,412	\$207,233	\$143,155
Expenditures During FY 18:	\$638,228	\$200,282	\$125,029
Per Capita Revenue:	\$111	\$113	\$79
Per Capita Expenditures:	\$148	\$106	\$67
Revenues over (under) Expenditures:	-\$162,816	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	50.00%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$319,099	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$74	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$319,099	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Moweaqua Community Fire Protection District</b>		
<b>Unit Code:</b>	086/010/06	<b>County:</b>	Shelby
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$91,944		
<b>Equalized Assessed Valuation:</b>	\$50,243,892		
<b>Population:</b>	1,738		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	28		
<b>Salaries Paid:</b>	\$20,456		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$338,518	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$195	\$126	\$76
Revenue Collected During FY 18:	\$98,587	\$207,233	\$143,155
Expenditures During FY 18:	\$67,583	\$200,282	\$125,029
Per Capita Revenue:	\$57	\$113	\$79
Per Capita Expenditures:	\$39	\$106	\$67
Revenues over (under) Expenditures:	\$31,004	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	546.77%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$369,522	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$213	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Mt. Auburn Fire Protection District</b>											
<b>Unit Code:</b>	011/030/06	<b>County:</b>	Christian									
<b>Fiscal Year End:</b>	4/30/2018											
<b>Accounting Method:</b>	Cash With Assets											
<b>Appropriation or Budget:</b>	\$109,200											
<b>Equalized Assessed Valuation:</b>	\$32,971,023											
<b>Population:</b>	785											
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="2" style="border: 1px solid black; padding: 2px;"> </td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="2" style="border: 1px solid black; padding: 2px; text-align: right;">19</td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="2" style="border: 1px solid black; padding: 2px; text-align: right;">\$9,150</td> </tr> </table>			<b>Full Time:</b>			<b>Part Time:</b>	19		<b>Salaries Paid:</b>	\$9,150	
<b>Full Time:</b>												
<b>Part Time:</b>	19											
<b>Salaries Paid:</b>	\$9,150											

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$159,435	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$203	\$126	\$76
Revenue Collected During FY 18:	\$101,902	\$207,233	\$143,155
Expenditures During FY 18:	\$93,947	\$200,282	\$125,029
Per Capita Revenue:	\$130	\$113	\$79
Per Capita Expenditures:	\$120	\$106	\$67
Revenues over (under) Expenditures:	\$7,955	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	178.17%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$167,390	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$213	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$167,390	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Mt. Hope - Funks Grove Fire Protection District</b>		
<b>Unit Code:</b>	064/140/06	<b>County:</b>	McLean
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$365,641		
<b>Equalized Assessed Valuation:</b>	\$52,775,917		
<b>Population:</b>	1,500		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	15		
<b>Salaries Paid:</b>	\$130,125		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$87,759	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$59	\$126	\$76
Revenue Collected During FY 18:	\$396,104	\$207,233	\$143,155
Expenditures During FY 18:	\$365,641	\$200,282	\$125,029
Per Capita Revenue:	\$264	\$113	\$79
Per Capita Expenditures:	\$244	\$106	\$67
Revenues over (under) Expenditures:	\$30,463	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	32.33%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$118,222	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$79	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$118,222	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$112,500</b>	\$126,531	\$
Per Capita Debt:	<b>\$75</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Mt. Morris Fire Protection District</b>		
<b>Unit Code:</b>	071/060/06	<b>County:</b>	Ogle
<b>Fiscal Year End:</b>	8/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$700,590		
<b>Equalized Assessed Valuation:</b>	\$50,305,803		
<b>Population:</b>	2,800		
<b>Employees:</b>			
<b>Full Time:</b>	6		
<b>Part Time:</b>	30		
<b>Salaries Paid:</b>	\$386,924		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$437,718	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$156	\$126	\$76
Revenue Collected During FY 18:	\$664,422	\$207,233	\$143,155
Expenditures During FY 18:	\$653,637	\$200,282	\$125,029
Per Capita Revenue:	\$237	\$113	\$79
Per Capita Expenditures:	\$233	\$106	\$67
Revenues over (under) Expenditures:	\$10,785	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	68.62%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$448,503	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$160	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$164,867	\$22,450	\$
Total Unrestricted Net Assets:	\$283,636	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Mt. Olive Fire Protection District		
<b>Unit Code:</b>	056/025/06	<b>County:</b>	Macoupin
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$134,729		
<b>Equalized Assessed Valuation:</b>	\$36,715,989		
<b>Population:</b>	3,379		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	39		
<b>Salaries Paid:</b>	\$12,138		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$261,648	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$77	\$126	\$76
Revenue Collected During FY 18:	\$143,933	\$207,233	\$143,155
Expenditures During FY 18:	\$103,298	\$200,282	\$125,029
Per Capita Revenue:	\$43	\$113	\$79
Per Capita Expenditures:	\$31	\$106	\$67
Revenues over (under) Expenditures:	\$40,635	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	292.63%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$302,283	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$89	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$302,283	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$208,334</b>	<b>\$126,531</b>	<b>\$</b>
Per Capita Debt:	<b>\$62</b>	<b>\$59</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$424</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 18:	<b>\$</b>	<b>\$916</b>	<b>\$</b>
Expenditures During FY 18:	<b>\$</b>	<b>\$829</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$88</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	<b>\$</b>	<b>\$512</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Mt. Pulaski Fire Protection District</b>		
<b>Unit Code:</b>	054/080/06	<b>County:</b>	Logan
<b>Fiscal Year End:</b>	6/15/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$322,700		
<b>Equalized Assessed Valuation:</b>	\$61,426,514		
<b>Population:</b>	29,964		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	58		
<b>Salaries Paid:</b>	\$15,567		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$173,049	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$6	\$126	\$76
Revenue Collected During FY 18:	\$296,313	\$207,233	\$143,155
Expenditures During FY 18:	\$294,862	\$200,282	\$125,029
Per Capita Revenue:	\$10	\$113	\$79
Per Capita Expenditures:	\$10	\$106	\$67
Revenues over (under) Expenditures:	\$1,451	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	59.18%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$174,500	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$6	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$26,398	\$22,450	\$
Total Unrestricted Net Assets:	\$148,100	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$731,581</b>	<b>\$126,531</b>	<b>\$</b>
Per Capita Debt:	<b>\$24</b>	<b>\$59</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.46%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$424</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 18:	<b>\$</b>	<b>\$916</b>	<b>\$</b>
Expenditures During FY 18:	<b>\$</b>	<b>\$829</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$88</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	<b>\$</b>	<b>\$512</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Mt. Zion Fire Protection District</b>		
<b>Unit Code:</b>	055/070/06	<b>County:</b>	Macon
<b>Fiscal Year End:</b>	10/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,046,800		
<b>Equalized Assessed Valuation:</b>	\$136,510,861		
<b>Population:</b>	5,855		
<b>Employees:</b>			
<b>Full Time:</b>	3		
<b>Part Time:</b>	7		
<b>Salaries Paid:</b>	\$214,664		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$733,031	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$125	\$126	\$76
Revenue Collected During FY 18:	\$715,087	\$207,233	\$143,155
Expenditures During FY 18:	\$759,461	\$200,282	\$125,029
Per Capita Revenue:	\$122	\$113	\$79
Per Capita Expenditures:	\$130	\$106	\$67
Revenues over (under) Expenditures:	-\$44,374	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	90.68%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$688,657	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$118	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$125,522	\$22,450	\$
Total Unrestricted Net Assets:	\$563,135	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$1,207,093</b>	\$126,531	\$
Per Capita Debt:	<b>\$206</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Mulberry Grove Fire Protection District</b>														
<b>Unit Code:</b>	003/010/06	<b>County:</b>	Bond												
<b>Fiscal Year End:</b>	4/30/2018														
<b>Accounting Method:</b>	Cash With Assets														
<b>Appropriation or Budget:</b>	\$120,643														
<b>Equalized Assessed Valuation:</b>	\$16,568,741														
<b>Population:</b>	2,500														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$29,684	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$12	\$126	\$76
Revenue Collected During FY 18:	\$68,849	\$207,233	\$143,155
Expenditures During FY 18:	\$57,001	\$200,282	\$125,029
Per Capita Revenue:	\$28	\$113	\$79
Per Capita Expenditures:	\$23	\$106	\$67
Revenues over (under) Expenditures:	\$11,848	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	72.86%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$41,532	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$17	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$41,532	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$155,797</b>	<b>\$126,531</b>	<b>\$</b>
Per Capita Debt:	<b>\$62</b>	<b>\$59</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$424</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 18:	<b>\$</b>	<b>\$916</b>	<b>\$</b>
Expenditures During FY 18:	<b>\$</b>	<b>\$829</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$88</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	<b>\$</b>	<b>\$512</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Murphysboro-Pomona-Somerset Fire Protection District</b>		
<b>Unit Code:</b>	039/020/06	<b>County:</b>	Jackson
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$593,000		
<b>Equalized Assessed Valuation:</b>	\$100,735,593		
<b>Population:</b>	9,200		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	28		
<b>Salaries Paid:</b>	\$63,610		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	<b>\$1,325,180</b>	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	<b>\$144</b>	\$126	\$76
Revenue Collected During FY 18:	<b>\$232,564</b>	\$207,233	\$143,155
Expenditures During FY 18:	<b>\$177,609</b>	\$200,282	\$125,029
Per Capita Revenue:	<b>\$25</b>	\$113	\$79
Per Capita Expenditures:	<b>\$19</b>	\$106	\$67
Revenues over (under) Expenditures:	<b>\$54,955</b>	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	<b>777.06%</b>	201.51%	121.11%
Ending Fund Balance for FY 18:	<b>\$1,380,135</b>	\$254,489	\$154,310
Per Capita Ending Fund Balance:	<b>\$150</b>	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$13,375	\$
Total Unreserved Funds:	<b>\$</b>	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$295,938</b>	\$22,450	\$
Total Unrestricted Net Assets:	<b>\$303,462</b>	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Murrayville Fire Protection District</b>		
<b>Unit Code:</b>	069/040/06	<b>County:</b>	Morgan
<b>Fiscal Year End:</b>	11/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$120,000		
<b>Equalized Assessed Valuation:</b>	\$19,786,731		
<b>Population:</b>	1,000		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	18		
<b>Salaries Paid:</b>	\$7,800		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$83,236	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$83	\$126	\$76
Revenue Collected During FY 18:	\$76,294	\$207,233	\$143,155
Expenditures During FY 18:	\$53,077	\$200,282	\$125,029
Per Capita Revenue:	\$76	\$113	\$79
Per Capita Expenditures:	\$53	\$106	\$67
Revenues over (under) Expenditures:	\$23,217	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	200.56%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$106,453	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$106	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$99,992	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$6,461</b>	\$126,531	\$
Per Capita Debt:	<b>\$6</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Naperville Fire Protection District		
<b>Unit Code:</b>	022/170/06	<b>County:</b>	Dupage
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,877,610		
<b>Equalized Assessed Valuation:</b>	\$336,297,691		
<b>Population:</b>	8,818		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

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 18:	\$1,255,859	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$142	\$169	\$94
Revenue Collected During FY 18:	\$1,188,579	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$1,784,576	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$135	\$253	\$218
Per Capita Expenditures:	\$202	\$250	\$216
Revenues over (under) Expenditures:	-\$595,997	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	19.56%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$349,023	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$40	\$171	\$92
 <b><u>Equity</u></b>	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$
 <b><u>Net Assets</u></b>	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$349,023	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$3,547,817	\$214,199
Per Capita Debt:	\$	\$124	\$19
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$8,439	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2	\$
Revenue Collected During FY 18:	\$	\$21,941	\$
Expenditures During FY 18:	\$	\$19,068	\$
Per Capita Revenue:	\$	\$5	\$
Per Capita Expenditures:	\$	\$4	\$
Operating Income (loss):	\$	\$2,873	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.19%	0.00%
Ending Retained Earnings for FY 17:	\$	\$8,958	\$
Per Capita Ending Retained Earnings:	\$	\$2	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Nashville Fire Protection District		
<b>Unit Code:</b>	095/040/06	<b>County:</b>	Washington
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$755,212		
<b>Equalized Assessed Valuation:</b>	\$94,907,292		
<b>Population:</b>	5,000		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	26		
<b>Salaries Paid:</b>	\$90,346		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$262,714	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$53	\$126	\$76
Revenue Collected During FY 18:	\$473,603	\$207,233	\$143,155
Expenditures During FY 18:	\$238,369	\$200,282	\$125,029
Per Capita Revenue:	\$95	\$113	\$79
Per Capita Expenditures:	\$48	\$106	\$67
Revenues over (under) Expenditures:	\$235,234	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	208.90%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$497,948	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$100	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$81,089	\$22,450	\$
Total Unrestricted Net Assets:	\$651,356	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Nauvoo Fire Protection District</b>		
<b>Unit Code:</b>	034/050/06	<b>County:</b>	Hancock
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$202,626		
<b>Equalized Assessed Valuation:</b>	\$40,991,338		
<b>Population:</b>	2,500		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	32		
<b>Salaries Paid:</b>	\$93,794		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$97,486	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$39	\$126	\$76
Revenue Collected During FY 18:	\$313,367	\$207,233	\$143,155
Expenditures During FY 18:	\$333,354	\$200,282	\$125,029
Per Capita Revenue:	\$125	\$113	\$79
Per Capita Expenditures:	\$133	\$106	\$67
Revenues over (under) Expenditures:	-\$19,987	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	23.25%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$77,499	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$31	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$75,517	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Neoga Fire Protection District</b>		
<b>Unit Code:</b>	018/010/06	<b>County:</b>	Cumberland
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$1,315,809		
<b>Equalized Assessed Valuation:</b>	\$60,616,606		
<b>Population:</b>	6,000		
<b>Employees:</b>			
<b>Full Time:</b>	3		
<b>Part Time:</b>	5		
<b>Salaries Paid:</b>	\$189,092		

<b>Blended Component Units</b>

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$515,308	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$86	\$126	\$76
Revenue Collected During FY 18:	\$495,761	\$207,233	\$143,155
Expenditures During FY 18:	\$580,628	\$200,282	\$125,029
Per Capita Revenue:	\$83	\$113	\$79
Per Capita Expenditures:	\$97	\$106	\$67
Revenues over (under) Expenditures:	-\$84,867	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	74.13%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$430,441	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$72	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$415,035	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Neponset Fire Protection District		
<b>Unit Code:</b>	006/100/06	<b>County:</b>	Bureau
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$84,700		
<b>Equalized Assessed Valuation:</b>	\$18,927,882		
<b>Population:</b>	473		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	4		
<b>Salaries Paid:</b>	\$1,500		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$111,970	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$237	\$126	\$76
Revenue Collected During FY 18:	\$71,168	\$207,233	\$143,155
Expenditures During FY 18:	\$40,525	\$200,282	\$125,029
Per Capita Revenue:	\$150	\$113	\$79
Per Capita Expenditures:	\$86	\$106	\$67
Revenues over (under) Expenditures:	\$30,643	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	346.72%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$140,509	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$297	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$837	\$22,450	\$
Total Unrestricted Net Assets:	\$139,672	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	New Athens Fire Protection District		
<b>Unit Code:</b>	088/170/06	<b>County:</b>	St. Clair
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$596,500		
<b>Equalized Assessed Valuation:</b>	\$49,781,095		
<b>Population:</b>	3,100		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$344,336	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$111	\$126	\$76
Revenue Collected During FY 18:	\$316,285	\$207,233	\$143,155
Expenditures During FY 18:	\$231,931	\$200,282	\$125,029
Per Capita Revenue:	\$102	\$113	\$79
Per Capita Expenditures:	\$75	\$106	\$67
Revenues over (under) Expenditures:	\$84,354	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	184.84%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$428,690	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$138	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$263,432	\$22,450	\$
Total Unrestricted Net Assets:	\$165,258	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>New Baden Fire Protection District</b>		
<b>Unit Code:</b>	088/235/06	<b>County:</b>	St. Clair
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$261,500		
<b>Equalized Assessed Valuation:</b>	\$51,513,251		
<b>Population:</b>	3,100		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	24		
<b>Salaries Paid:</b>	\$8,999		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$444,201	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$143	\$126	\$76
Revenue Collected During FY 18:	\$184,368	\$207,233	\$143,155
Expenditures During FY 18:	\$80,787	\$200,282	\$125,029
Per Capita Revenue:	\$59	\$113	\$79
Per Capita Expenditures:	\$26	\$106	\$67
Revenues over (under) Expenditures:	\$103,581	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	678.06%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$547,782	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$177	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$547,782	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	New Berlin Fire Protection District		
<b>Unit Code:</b>	083/120/06	<b>County:</b>	Sangamon
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$101,165		
<b>Equalized Assessed Valuation:</b>	\$31,869,497		
<b>Population:</b>	1,332		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	29		
<b>Salaries Paid:</b>	\$23,429		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$124,615	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$94	\$126	\$76
Revenue Collected During FY 18:	\$109,322	\$207,233	\$143,155
Expenditures During FY 18:	\$64,113	\$200,282	\$125,029
Per Capita Revenue:	\$82	\$113	\$79
Per Capita Expenditures:	\$48	\$106	\$67
Revenues over (under) Expenditures:	\$45,209	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	264.88%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$169,824	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$127	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$155,625	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>New Boston-Eliza Fire Protection District</b>		
<b>Unit Code:</b>	066/040/06	<b>County:</b>	Mercer
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$273,570		
<b>Equalized Assessed Valuation:</b>	\$20,872,897		
<b>Population:</b>	2,200		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$134,944	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$61	\$126	\$76
Revenue Collected During FY 18:	\$101,327	\$207,233	\$143,155
Expenditures During FY 18:	\$172,257	\$200,282	\$125,029
Per Capita Revenue:	\$46	\$113	\$79
Per Capita Expenditures:	\$78	\$106	\$67
Revenues over (under) Expenditures:	-\$70,930	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	96.12%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$165,569	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$75	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$31,248	\$13,375	\$
Total Unreserved Funds:	\$134,322	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$101,555</b>	\$126,531	\$
Per Capita Debt:	<b>\$46</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	New Canton Fire Protection District		
<b>Unit Code:</b>	075/040/06	<b>County:</b>	Pike
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$19,985		
<b>Equalized Assessed Valuation:</b>	\$7,462,512		
<b>Population:</b>	900		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$43,772	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$49	\$126	\$76
Revenue Collected During FY 18:	\$24,052	\$207,233	\$143,155
Expenditures During FY 18:	\$26,144	\$200,282	\$125,029
Per Capita Revenue:	\$27	\$113	\$79
Per Capita Expenditures:	\$29	\$106	\$67
Revenues over (under) Expenditures:	-\$2,092	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	159.42%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$41,680	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$46	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	New Douglas Fire Protection District														
<b>Unit Code:</b>	057/140/06	<b>County:</b>	Madison												
<b>Fiscal Year End:</b>	4/30/2018														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$108,161														
<b>Equalized Assessed Valuation:</b>	\$12,306,541														
<b>Population:</b>	875														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

#### Blended Component Units

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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$175,050	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$200	\$126	\$76
Revenue Collected During FY 18:	\$69,713	\$207,233	\$143,155
Expenditures During FY 18:	\$70,382	\$200,282	\$125,029
Per Capita Revenue:	\$80	\$113	\$79
Per Capita Expenditures:	\$80	\$106	\$67
Revenues over (under) Expenditures:	-\$669	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	247.76%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$174,381	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$199	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

**Unit Name:**

**Unit Code:**  **County:**

**Fiscal Year End:**

**Accounting Method:**

**Appropriation or Budget:**

**Equalized Assessed Valuation:**

**Population:**

**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 18:	<b>\$52,307</b>	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	<b>\$196</b>	\$126	\$76
Revenue Collected During FY 18:	<b>\$56,229</b>	\$207,233	\$143,155
Expenditures During FY 18:	<b>\$38,176</b>	\$200,282	\$125,029
Per Capita Revenue:	<b>\$211</b>	\$113	\$79
Per Capita Expenditures:	<b>\$143</b>	\$106	\$67
Revenues over (under) Expenditures:	<b>\$18,053</b>	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	<b>184.30%</b>	201.51%	121.11%
Ending Fund Balance for FY 18:	<b>\$70,360</b>	\$254,489	\$154,310
Per Capita Ending Fund Balance:	<b>\$264</b>	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	<b>\$82,200</b>	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$43,599</b>	\$126,531	\$
Per Capita Debt:	<b>\$163</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	New Lenox Fire Protection District		
<b>Unit Code:</b>	099/100/06	<b>County:</b>	Will
<b>Fiscal Year End:</b>	12/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$10,845,449		
<b>Equalized Assessed Valuation:</b>	\$1,272,204,796		
<b>Population:</b>	26,575		
<b>Employees:</b>			
<b>Full Time:</b>	20		
<b>Part Time:</b>	12		
<b>Salaries Paid:</b>	\$2,034,124		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,343,484	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$88	\$169	\$94
Revenue Collected During FY 18:	\$6,850,538	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$7,319,464	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$258	\$253	\$218
Per Capita Expenditures:	\$275	\$250	\$216
Revenues over (under) Expenditures:	-\$468,926	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	31.87%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$2,332,558	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$88	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$317,342	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$2,015,216	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$1,328,584</b>	<b>\$3,547,817</b>	<b>\$214,199</b>
Per Capita Debt:	<b>\$50</b>	<b>\$124</b>	<b>\$19</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	<b>\$8,439</b>	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	<b>\$2</b>	\$
Revenue Collected During FY 18:	\$	<b>\$21,941</b>	\$
Expenditures During FY 18:	\$	<b>\$19,068</b>	\$
Per Capita Revenue:	\$	<b>\$5</b>	\$
Per Capita Expenditures:	\$	<b>\$4</b>	\$
Operating Income (loss):	\$	<b>\$2,873</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>2.19%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	<b>\$8,958</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$2</b>	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	New Milford Fire Protection District		
<b>Unit Code:</b>	101/050/06	<b>County:</b>	Winnebago
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$438,525		
<b>Equalized Assessed Valuation:</b>	\$39,807,862		
<b>Population:</b>	2,600		
<b>Employees:</b>			
<b>Full Time:</b>	5		
<b>Part Time:</b>	21		
<b>Salaries Paid:</b>	\$249,583		

#### Blended Component Units

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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	-\$75,843	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	-\$29	\$126	\$76
Revenue Collected During FY 18:	\$530,820	\$207,233	\$143,155
Expenditures During FY 18:	\$521,737	\$200,282	\$125,029
Per Capita Revenue:	\$204	\$113	\$79
Per Capita Expenditures:	\$201	\$106	\$67
Revenues over (under) Expenditures:	\$9,083	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	-12.80%	201.51%	121.11%
Ending Fund Balance for FY 18:	-\$66,760	\$254,489	\$154,310
Per Capita Ending Fund Balance:	-\$26	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$89,108	\$22,450	\$
Total Unrestricted Net Assets:	\$4,267	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$301,234</b>	<b>\$126,531</b>	<b>\$</b>
Per Capita Debt:	<b>\$116</b>	<b>\$59</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$424</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 18:	<b>\$</b>	<b>\$916</b>	<b>\$</b>
Expenditures During FY 18:	<b>\$</b>	<b>\$829</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$88</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	<b>\$</b>	<b>\$512</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	New Salem Fire Protection District		
<b>Unit Code:</b>	062/050/06	<b>County:</b>	Mcdonough
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$95,180		
<b>Equalized Assessed Valuation:</b>	\$27,409,871		
<b>Population:</b>	400		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>		
	<b>Salaries Paid:</b>	\$	

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$70,928	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$177	\$126	\$76
Revenue Collected During FY 18:	\$69,080	\$207,233	\$143,155
Expenditures During FY 18:	\$55,734	\$200,282	\$125,029
Per Capita Revenue:	\$173	\$113	\$79
Per Capita Expenditures:	\$139	\$106	\$67
Revenues over (under) Expenditures:	\$13,346	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	151.21%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$84,274	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$211	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$84,274	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Newark Fire Protection District		
<b>Unit Code:</b>	047/040/06	<b>County:</b>	Kendall
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$396,200		
<b>Equalized Assessed Valuation:</b>	\$58,647,206		
<b>Population:</b>	3,277		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	15		
<b>Salaries Paid:</b>	\$120,073		

Blended Component Units
Number Submitted = 1  EMS

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$29,893	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$9	\$126	\$76
Revenue Collected During FY 18:	\$395,945	\$207,233	\$143,155
Expenditures During FY 18:	\$365,680	\$200,282	\$125,029
Per Capita Revenue:	\$121	\$113	\$79
Per Capita Expenditures:	\$112	\$106	\$67
Revenues over (under) Expenditures:	\$30,265	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	16.45%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$60,158	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$18	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$60,158	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$398,824</b>	\$126,531	\$
Per Capita Debt:	<b>\$122</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Newman Fire Protection District		
<b>Unit Code:</b>	021/040/06	<b>County:</b>	Douglas
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$77,090		
<b>Equalized Assessed Valuation:</b>	\$27,301,729		
<b>Population:</b>	857		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	28		
<b>Salaries Paid:</b>	\$12,996		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$155,220	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$181	\$126	\$76
Revenue Collected During FY 18:	\$80,449	\$207,233	\$143,155
Expenditures During FY 18:	\$54,476	\$200,282	\$125,029
Per Capita Revenue:	\$94	\$113	\$79
Per Capita Expenditures:	\$64	\$106	\$67
Revenues over (under) Expenditures:	\$25,973	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	332.61%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$181,193	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$211	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$181,193	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Newport Fire Protection District		
<b>Unit Code:</b>	049/100/06	<b>County:</b>	Lake
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,804,915		
<b>Equalized Assessed Valuation:</b>	\$210,857,735		
<b>Population:</b>	6,800		
<b>Employees:</b>			
	<b>Full Time:</b>	3	
	<b>Part Time:</b>	23	
	<b>Salaries Paid:</b>	\$584,441	

Blended Component Units
Number Submitted = 1
Newport Township Firefighters Pension Fund

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$64,819	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$10	\$169	\$94
Revenue Collected During FY 18:	\$1,686,006	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$1,742,457	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$248	\$253	\$218
Per Capita Expenditures:	\$256	\$250	\$216
Revenues over (under) Expenditures:	-\$56,451	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	0.48%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$8,368	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$1	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$633,033	\$671,107	\$161,984
Total Unrestricted Net Assets:	-\$624,665	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$1,042,376</b>	<b>\$3,547,817</b>	<b>\$214,199</b>
Per Capita Debt:	<b>\$153</b>	<b>\$124</b>	<b>\$19</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	<b>\$8,439</b>	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	<b>\$2</b>	\$
Revenue Collected During FY 18:	\$	<b>\$21,941</b>	\$
Expenditures During FY 18:	\$	<b>\$19,068</b>	\$
Per Capita Revenue:	\$	<b>\$5</b>	\$
Per Capita Expenditures:	\$	<b>\$4</b>	\$
Operating Income (loss):	\$	<b>\$2,873</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>2.19%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	<b>\$8,958</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$2</b>	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Niantic Fire Protection District		
<b>Unit Code:</b>	055/080/06	<b>County:</b>	Macon
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$111,000		
<b>Equalized Assessed Valuation:</b>	\$28,614,702		
<b>Population:</b>	2,500		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$197,434	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$79	\$126	\$76
Revenue Collected During FY 18:	\$107,533	\$207,233	\$143,155
Expenditures During FY 18:	\$79,892	\$200,282	\$125,029
Per Capita Revenue:	\$43	\$113	\$79
Per Capita Expenditures:	\$32	\$106	\$67
Revenues over (under) Expenditures:	\$27,641	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	281.72%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$225,075	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$90	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$225,075	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$132,352</b>	\$126,531	\$
Per Capita Debt:	<b>\$53</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Noble Fire Protection District														
<b>Unit Code:</b>	080/015/06	<b>County:</b>	Richland												
<b>Fiscal Year End:</b>	6/30/2018														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$306,820														
<b>Equalized Assessed Valuation:</b>	\$31,747,219														
<b>Population:</b>	1,930														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$110,550	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$57	\$126	\$76
Revenue Collected During FY 18:	\$105,166	\$207,233	\$143,155
Expenditures During FY 18:	\$306,819	\$200,282	\$125,029
Per Capita Revenue:	\$54	\$113	\$79
Per Capita Expenditures:	\$159	\$106	\$67
Revenues over (under) Expenditures:	-\$201,653	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	2.08%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$6,397	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$3	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$6,397	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$67,500</b>	\$126,531	\$
Per Capita Debt:	<b>\$35</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Nokomis Area Fire Protection District</b>		
<b>Unit Code:</b>	068/015/06	<b>County:</b>	Montgomery
<b>Fiscal Year End:</b>	3/31/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$608,733		
<b>Equalized Assessed Valuation:</b>	\$41,764,447		
<b>Population:</b>	3,260		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	5		
<b>Salaries Paid:</b>	\$2,620		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$416,266	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$128	\$126	\$76
Revenue Collected During FY 18:	\$128,355	\$207,233	\$143,155
Expenditures During FY 18:	\$113,137	\$200,282	\$125,029
Per Capita Revenue:	\$39	\$113	\$79
Per Capita Expenditures:	\$35	\$106	\$67
Revenues over (under) Expenditures:	\$15,218	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	381.38%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$431,484	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$132	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$431,484	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$129,901</b>	\$126,531	\$
Per Capita Debt:	<b>\$40</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Norris City Fire Protection District		
<b>Unit Code:</b>	097/020/06	<b>County:</b>	White
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$170,000		
<b>Equalized Assessed Valuation:</b>	\$21,976,820		
<b>Population:</b>	1,212		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	21		
<b>Salaries Paid:</b>	\$8,201		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$233,701	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$193	\$126	\$76
Revenue Collected During FY 18:	\$75,699	\$207,233	\$143,155
Expenditures During FY 18:	\$54,871	\$200,282	\$125,029
Per Capita Revenue:	\$62	\$113	\$79
Per Capita Expenditures:	\$45	\$106	\$67
Revenues over (under) Expenditures:	\$20,828	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	463.87%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$254,529	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$210	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$254,529	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	North Aurora-Countryside Fire Protection District		
<b>Unit Code:</b>	045/130/06	<b>County:</b>	Kane
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$8,209,762		
<b>Equalized Assessed Valuation:</b>	\$497,817,284		
<b>Population:</b>	20,000		
<b>Employees:</b>			
	<b>Full Time:</b>	27	
	<b>Part Time:</b>	17	
	<b>Salaries Paid:</b>	\$2,869,305	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,595,297	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$130	\$169	\$94
Revenue Collected During FY 18:	\$5,382,543	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$5,641,212	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$269	\$253	\$218
Per Capita Expenditures:	\$282	\$250	\$216
Revenues over (under) Expenditures:	-\$258,669	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	41.42%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$2,336,628	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$117	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$709,185	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$1,627,443	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$3,547,817	\$214,199
Per Capita Debt:	\$	\$124	\$19
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$8,439	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2	\$
Revenue Collected During FY 18:	\$	\$21,941	\$
Expenditures During FY 18:	\$	\$19,068	\$
Per Capita Revenue:	\$	\$5	\$
Per Capita Expenditures:	\$	\$4	\$
Operating Income (loss):	\$	\$2,873	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.19%	0.00%
Ending Retained Earnings for FY 17:	\$	\$8,958	\$
Per Capita Ending Retained Earnings:	\$	\$2	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>North Boone #3 Fire Protection District</b>		
<b>Unit Code:</b>	004/030/06	<b>County:</b>	Boone
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,125,945		
<b>Equalized Assessed Valuation:</b>	\$182,807,296		
<b>Population:</b>	19,550		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	34		
<b>Salaries Paid:</b>	\$262,562		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,382,593	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$71	\$126	\$76
Revenue Collected During FY 18:	\$749,932	\$207,233	\$143,155
Expenditures During FY 18:	\$1,227,020	\$200,282	\$125,029
Per Capita Revenue:	\$38	\$113	\$79
Per Capita Expenditures:	\$63	\$106	\$67
Revenues over (under) Expenditures:	-\$477,088	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	73.84%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$906,069	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$46	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$968,822	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$62,753</b>	\$126,531	\$
Per Capita Debt:	<b>\$3</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	North Boone #5 Fire Protection District		
<b>Unit Code:</b>	004/050/06	<b>County:</b>	Boone
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$25,136		
<b>Equalized Assessed Valuation:</b>	\$19,662,071		
<b>Population:</b>	450		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$222,499	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$494	\$126	\$76
Revenue Collected During FY 18:	\$30,689	\$207,233	\$143,155
Expenditures During FY 18:	\$13,945	\$200,282	\$125,029
Per Capita Revenue:	\$68	\$113	\$79
Per Capita Expenditures:	\$31	\$106	\$67
Revenues over (under) Expenditures:	\$16,744	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	1715.62%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$239,243	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$532	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$222,495	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>North Calhoun Fire Protection District</b>		
<b>Unit Code:</b>	007/015/06	<b>County:</b>	Calhoun
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$29,500		
<b>Equalized Assessed Valuation:</b>	\$18,284,084		
<b>Population:</b>	2,000		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$36,828	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$18	\$126	\$76
Revenue Collected During FY 18:	\$34,783	\$207,233	\$143,155
Expenditures During FY 18:	\$32,189	\$200,282	\$125,029
Per Capita Revenue:	\$17	\$113	\$79
Per Capita Expenditures:	\$16	\$106	\$67
Revenues over (under) Expenditures:	\$2,594	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	122.47%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$39,422	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$20	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$39,422	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$19,756</b>	\$126,531	\$
Per Capita Debt:	<b>\$10</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	North Clay Fire Protection District		
<b>Unit Code:</b>	013/020/06	<b>County:</b>	Clay
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$213,250		
<b>Equalized Assessed Valuation:</b>	\$44,358,013		
<b>Population:</b>	2,500		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$245,837	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$98	\$126	\$76
Revenue Collected During FY 18:	\$94,487	\$207,233	\$143,155
Expenditures During FY 18:	\$103,976	\$200,282	\$125,029
Per Capita Revenue:	\$38	\$113	\$79
Per Capita Expenditures:	\$42	\$106	\$67
Revenues over (under) Expenditures:	-\$9,489	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	227.31%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$236,348	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$95	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$245,837	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	North Maine Fire Protection District		
<b>Unit Code:</b>	016/170/06	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	12/31/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$5,377,010		
<b>Equalized Assessed Valuation:</b>	\$281,007,132		
<b>Population:</b>	28,000		
<b>Employees:</b>			
<b>Full Time:</b>	23		
<b>Part Time:</b>	1		
<b>Salaries Paid:</b>	\$2,469,630		

#### Blended Component Units

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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,229,846	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$115	\$169	\$94
Revenue Collected During FY 18:	\$5,210,082	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$5,191,605	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$186	\$253	\$218
Per Capita Expenditures:	\$185	\$250	\$216
Revenues over (under) Expenditures:	\$18,477	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	62.57%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$3,248,323	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$116	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,178,012	\$671,107	\$161,984
Total Unrestricted Net Assets:	-\$15,335,959	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$3,547,817	\$214,199
Per Capita Debt:	\$	\$124	\$19
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$8,439	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2	\$
Revenue Collected During FY 18:	\$	\$21,941	\$
Expenditures During FY 18:	\$	\$19,068	\$
Per Capita Revenue:	\$	\$5	\$
Per Capita Expenditures:	\$	\$4	\$
Operating Income (loss):	\$	\$2,873	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.19%	0.00%
Ending Retained Earnings for FY 17:	\$	\$8,958	\$
Per Capita Ending Retained Earnings:	\$	\$2	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	North Palos Fire Protection District		
<b>Unit Code:</b>	016/180/06	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	12/31/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$8,581,370		
<b>Equalized Assessed Valuation:</b>	\$438,357,266		
<b>Population:</b>	35,000		
<b>Employees:</b>			
<b>Full Time:</b>		42	
<b>Part Time:</b>		28	
<b>Salaries Paid:</b>		\$4,433,953	

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,278,862	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$37	\$169	\$94
Revenue Collected During FY 18:	\$7,463,347	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$7,173,565	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$213	\$253	\$218
Per Capita Expenditures:	\$205	\$250	\$216
Revenues over (under) Expenditures:	\$289,782	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	5.29%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$379,740	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$11	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$215,621	\$671,107	\$161,984
Total Unrestricted Net Assets:	-\$18,687,822	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$521,752</b>	<b>\$3,547,817</b>	<b>\$214,199</b>
Per Capita Debt:	<b>\$15</b>	<b>\$124</b>	<b>\$19</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	<b>\$8,439</b>	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	<b>\$2</b>	\$
Revenue Collected During FY 18:	\$	<b>\$21,941</b>	\$
Expenditures During FY 18:	\$	<b>\$19,068</b>	\$
Per Capita Revenue:	\$	<b>\$5</b>	\$
Per Capita Expenditures:	\$	<b>\$4</b>	\$
Operating Income (loss):	\$	<b>\$2,873</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>2.19%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	<b>\$8,958</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$2</b>	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	North Park Fire Protection District		
<b>Unit Code:</b>	101/060/06	<b>County:</b>	Winnebago
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,700,826		
<b>Equalized Assessed Valuation:</b>	\$162,768,825		
<b>Population:</b>	15,500		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	63		
<b>Salaries Paid:</b>	\$282,039		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$223,176	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$14	\$169	\$94
Revenue Collected During FY 18:	\$981,961	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$879,105	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$63	\$253	\$218
Per Capita Expenditures:	\$57	\$250	\$216
Revenues over (under) Expenditures:	\$102,856	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	37.09%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$326,032	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$21	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$28,877	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$263,103	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$33,367</b>	<b>\$3,547,817</b>	<b>\$214,199</b>
Per Capita Debt:	<b>\$2</b>	<b>\$124</b>	<b>\$19</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	<b>\$8,439</b>	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	<b>\$2</b>	\$
Revenue Collected During FY 18:	\$	<b>\$21,941</b>	\$
Expenditures During FY 18:	\$	<b>\$19,068</b>	\$
Per Capita Revenue:	\$	<b>\$5</b>	\$
Per Capita Expenditures:	\$	<b>\$4</b>	\$
Operating Income (loss):	\$	<b>\$2,873</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>2.19%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	<b>\$8,958</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$2</b>	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	North Pike Fire Protection District		
<b>Unit Code:</b>	075/045/06	<b>County:</b>	Pike
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$82,330		
<b>Equalized Assessed Valuation:</b>	\$14,164,604		
<b>Population:</b>	600		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>		
	<b>Salaries Paid:</b>	\$	

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$5,554	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$9	\$126	\$76
Revenue Collected During FY 18:	\$82,317	\$207,233	\$143,155
Expenditures During FY 18:	\$49,288	\$200,282	\$125,029
Per Capita Revenue:	\$137	\$113	\$79
Per Capita Expenditures:	\$82	\$106	\$67
Revenues over (under) Expenditures:	\$33,029	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	78.28%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$38,583	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$64	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$160,351</b>	\$126,531	\$
Per Capita Debt:	<b>\$267</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

**Unit Name:**

**Unit Code:**  **County:**

**Fiscal Year End:**

**Accounting Method:**

**Appropriation or Budget:**

**Equalized Assessed Valuation:**

**Population:**

**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 18:	\$31,228	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$44	\$126	\$76
Revenue Collected During FY 18:	\$51,777	\$207,233	\$143,155
Expenditures During FY 18:	\$80,232	\$200,282	\$125,029
Per Capita Revenue:	\$72	\$113	\$79
Per Capita Expenditures:	\$112	\$106	\$67
Revenues over (under) Expenditures:	-\$28,455	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	3.46%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$2,773	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$4	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$2,773	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$34,085</b>	\$126,531	\$
Per Capita Debt:	<b>\$48</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	North Side Fire Protection District		
<b>Unit Code:</b>	083/130/06	<b>County:</b>	Sangamon
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$115,821		
<b>Equalized Assessed Valuation:</b>	\$54,190,219		
<b>Population:</b>	4,785		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	3		
<b>Salaries Paid:</b>	\$3,000		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$47,752	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$10	\$126	\$76
Revenue Collected During FY 18:	\$115,882	\$207,233	\$143,155
Expenditures During FY 18:	\$115,821	\$200,282	\$125,029
Per Capita Revenue:	\$24	\$113	\$79
Per Capita Expenditures:	\$24	\$106	\$67
Revenues over (under) Expenditures:	\$61	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	41.28%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$47,813	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$10	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$43,813	\$13,375	\$
Total Unreserved Funds:	\$4,000	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>North Westmont Fire Protection District</b>		
<b>Unit Code:</b>	022/180/06	<b>County:</b>	Dupage
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$51,318		
<b>Equalized Assessed Valuation:</b>	\$34,834,024		
<b>Population:</b>	1,900		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$7,639	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$4	\$126	\$76
Revenue Collected During FY 18:	\$43,642	\$207,233	\$143,155
Expenditures During FY 18:	\$50,482	\$200,282	\$125,029
Per Capita Revenue:	\$23	\$113	\$79
Per Capita Expenditures:	\$27	\$106	\$67
Revenues over (under) Expenditures:	-\$6,840	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	1.58%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$799	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Northbrook Fire Protection District		
<b>Unit Code:</b>	016/150/06	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$2,400,990		
<b>Equalized Assessed Valuation:</b>	\$300,612,761		
<b>Population:</b>			
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>		
	<b>Salaries Paid:</b>	\$	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,772,841	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$	\$169	\$94
Revenue Collected During FY 18:	\$2,043,917	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$2,322,707	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$	\$253	\$218
Per Capita Expenditures:	\$	\$250	\$216
Revenues over (under) Expenditures:	-\$278,790	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	64.32%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$1,494,051	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$1,494,051	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$3,547,817	\$214,199
Per Capita Debt:	\$	\$124	\$19
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$8,439	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2	\$
Revenue Collected During FY 18:	\$	\$21,941	\$
Expenditures During FY 18:	\$	\$19,068	\$
Per Capita Revenue:	\$	\$5	\$
Per Capita Expenditures:	\$	\$4	\$
Operating Income (loss):	\$	\$2,873	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	2.19%	0.00%
Ending Retained Earnings for FY 17:	\$	\$8,958	\$
Per Capita Ending Retained Earnings:	\$	\$2	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Northern Piatt County Fire Protection District</b>		
<b>Unit Code:</b>	074/070/06	<b>County:</b>	Piatt
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$351,775		
<b>Equalized Assessed Valuation:</b>	\$63,195,511		
<b>Population:</b>	1,500		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	27		
<b>Salaries Paid:</b>	\$21,578		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$413,390	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$276	\$126	\$76
Revenue Collected During FY 18:	\$183,526	\$207,233	\$143,155
Expenditures During FY 18:	\$111,097	\$200,282	\$125,029
Per Capita Revenue:	\$122	\$113	\$79
Per Capita Expenditures:	\$74	\$106	\$67
Revenues over (under) Expenditures:	\$72,429	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	437.29%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$485,819	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$324	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$115,780	\$22,450	\$
Total Unrestricted Net Assets:	\$370,039	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$180,000</b>	\$126,531	\$
Per Capita Debt:	<b>\$120</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Northern Tazewell Fire Protection District</b>														
<b>Unit Code:</b>	090/130/06	<b>County:</b>	Tazewell												
<b>Fiscal Year End:</b>	5/1/2018														
<b>Accounting Method:</b>	Cash With Assets														
<b>Appropriation or Budget:</b>	\$387,100														
<b>Equalized Assessed Valuation:</b>	\$59,826,892														
<b>Population:</b>	15,000														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$255,855	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$17	\$126	\$76
Revenue Collected During FY 18:	\$304,395	\$207,233	\$143,155
Expenditures During FY 18:	\$290,377	\$200,282	\$125,029
Per Capita Revenue:	\$20	\$113	\$79
Per Capita Expenditures:	\$19	\$106	\$67
Revenues over (under) Expenditures:	\$14,018	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	92.94%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$269,873	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$18	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$269,873	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$103,389</b>	<b>\$126,531</b>	<b>\$</b>
Per Capita Debt:	<b>\$7</b>	<b>\$59</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$424</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 18:	<b>\$</b>	<b>\$916</b>	<b>\$</b>
Expenditures During FY 18:	<b>\$</b>	<b>\$829</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$88</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	<b>\$</b>	<b>\$512</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Northlake Fire Protection District</b>		
<b>Unit Code:</b>	016/160/06	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	12/31/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$4,136,735		
<b>Equalized Assessed Valuation:</b>	\$275,501,365		
<b>Population:</b>	7,500		
<b>Employees:</b>			
<b>Full Time:</b>		20	
<b>Part Time:</b>		13	
<b>Salaries Paid:</b>		\$1,865,235	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	<b>\$3,742,857</b>	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	<b>\$499</b>	\$169	\$94
Revenue Collected During FY 18:	<b>\$4,026,252</b>	\$4,873,273	\$3,378,976
Expenditures During FY 18:	<b>\$3,914,843</b>	\$4,750,592	\$3,026,715
Per Capita Revenue:	<b>\$537</b>	\$253	\$218
Per Capita Expenditures:	<b>\$522</b>	\$250	\$216
Revenues over (under) Expenditures:	<b>\$111,409</b>	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	<b>96.78%</b>	71.96%	38.86%
Ending Fund Balance for FY 18:	<b>\$3,788,796</b>	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	<b>\$505</b>	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$3,969,723</b>	\$671,107	\$161,984
Total Unrestricted Net Assets:	<b>-\$6,503,901</b>	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$11,026,443</b>	<b>\$3,547,817</b>	<b>\$214,199</b>
Per Capita Debt:	<b>\$1,470</b>	<b>\$124</b>	<b>\$19</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	<b>\$8,439</b>	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	<b>\$2</b>	\$
Revenue Collected During FY 18:	\$	<b>\$21,941</b>	\$
Expenditures During FY 18:	\$	<b>\$19,068</b>	\$
Per Capita Revenue:	\$	<b>\$5</b>	\$
Per Capita Expenditures:	\$	<b>\$4</b>	\$
Operating Income (loss):	\$	<b>\$2,873</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>2.19%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	<b>\$8,958</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$2</b>	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Northwest Fire Protection District		
<b>Unit Code:</b>	101/070/06	<b>County:</b>	Winnebago
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,128,387		
<b>Equalized Assessed Valuation:</b>	\$56,792,987		
<b>Population:</b>	3,000		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	42		
<b>Salaries Paid:</b>	\$55,265		

Blended Component Units
Number Submitted = 1 Northwest FPD

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	<b>\$627,230</b>	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	<b>\$209</b>	\$126	\$76
Revenue Collected During FY 18:	<b>\$353,910</b>	\$207,233	\$143,155
Expenditures During FY 18:	<b>\$387,045</b>	\$200,282	\$125,029
Per Capita Revenue:	<b>\$118</b>	\$113	\$79
Per Capita Expenditures:	<b>\$129</b>	\$106	\$67
Revenues over (under) Expenditures:	<b>-\$33,135</b>	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	<b>153.50%</b>	201.51%	121.11%
Ending Fund Balance for FY 18:	<b>\$594,095</b>	\$254,489	\$154,310
Per Capita Ending Fund Balance:	<b>\$198</b>	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$13,375	\$
Total Unreserved Funds:	<b>\$</b>	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$22,450	\$
Total Unrestricted Net Assets:	<b>-\$25,905</b>	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$665,000</b>	\$126,531	\$
Per Capita Debt:	<b>\$222</b>	\$59	\$
General Obligation Debt over EAV:	<b>1.17%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Northwest Homer Fire Protection District		
<b>Unit Code:</b>	099/110/06	<b>County:</b>	Will
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$4,590,301		
<b>Equalized Assessed Valuation:</b>	\$547,398,588		
<b>Population:</b>	14,500		
<b>Employees:</b>			
<b>Full Time:</b>	13		
<b>Part Time:</b>	25		
<b>Salaries Paid:</b>	\$1,536,938		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$723,072	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$50	\$169	\$94
Revenue Collected During FY 18:	\$3,601,307	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$3,067,852	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$248	\$253	\$218
Per Capita Expenditures:	\$212	\$250	\$216
Revenues over (under) Expenditures:	\$533,455	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	40.96%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$1,256,527	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$87	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$94,294	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$1,162,233	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$3,547,817	\$214,199
Per Capita Debt:	\$	\$124	\$19
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$8,439	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2	\$
Revenue Collected During FY 18:	\$	\$21,941	\$
Expenditures During FY 18:	\$	\$19,068	\$
Per Capita Revenue:	\$	\$5	\$
Per Capita Expenditures:	\$	\$4	\$
Operating Income (loss):	\$	\$2,873	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.19%	0.00%
Ending Retained Earnings for FY 17:	\$	\$8,958	\$
Per Capita Ending Retained Earnings:	\$	\$2	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Northwest St. Clair Fire Protection District		
<b>Unit Code:</b>	088/175/06	<b>County:</b>	St. Clair
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$2,430,405		
<b>Equalized Assessed Valuation:</b>	\$82,062,920		
<b>Population:</b>	9,500		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	29		
<b>Salaries Paid:</b>	\$140,762		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	<b>\$1,134,708</b>	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	<b>\$119</b>	\$126	\$76
Revenue Collected During FY 18:	<b>\$433,924</b>	\$207,233	\$143,155
Expenditures During FY 18:	<b>\$584,233</b>	\$200,282	\$125,029
Per Capita Revenue:	<b>\$46</b>	\$113	\$79
Per Capita Expenditures:	<b>\$61</b>	\$106	\$67
Revenues over (under) Expenditures:	<b>-\$150,309</b>	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	<b>458.37%</b>	201.51%	121.11%
Ending Fund Balance for FY 18:	<b>\$2,677,937</b>	\$254,489	\$154,310
Per Capita Ending Fund Balance:	<b>\$282</b>	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,806,628</b>	\$22,450	\$
Total Unrestricted Net Assets:	<b>\$876,310</b>	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$1,694,136</b>	<b>\$126,531</b>	<b>\$</b>
Per Capita Debt:	<b>\$178</b>	<b>\$59</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>1.89%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$424</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 18:	<b>\$</b>	<b>\$916</b>	<b>\$</b>
Expenditures During FY 18:	<b>\$</b>	<b>\$829</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$88</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	<b>\$</b>	<b>\$512</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Norwood Park Fire Protection District		
<b>Unit Code:</b>	016/190/06	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$8,030,262		
<b>Equalized Assessed Valuation:</b>	\$748,746,454		
<b>Population:</b>	37,203		
<b>Employees:</b>			
<b>Full Time:</b>	26		
<b>Part Time:</b>	7		
<b>Salaries Paid:</b>	\$2,529,227		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,503,212	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$94	\$169	\$94
Revenue Collected During FY 18:	\$4,727,299	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$5,066,633	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$127	\$253	\$218
Per Capita Expenditures:	\$136	\$250	\$216
Revenues over (under) Expenditures:	-\$339,334	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	62.45%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$3,163,878	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$85	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,691,209	\$671,107	\$161,984
Total Unrestricted Net Assets:	-\$19,437,195	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$3,547,817	\$214,199
Per Capita Debt:	\$	\$124	\$19
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$8,439	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2	\$
Revenue Collected During FY 18:	\$	\$21,941	\$
Expenditures During FY 18:	\$	\$19,068	\$
Per Capita Revenue:	\$	\$5	\$
Per Capita Expenditures:	\$	\$4	\$
Operating Income (loss):	\$	\$2,873	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.19%	0.00%
Ending Retained Earnings for FY 17:	\$	\$8,958	\$
Per Capita Ending Retained Earnings:	\$	\$2	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Nunda Rural Fire Protection District		
<b>Unit Code:</b>	063/100/06	<b>County:</b>	Mchenry
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$2,136,500		
<b>Equalized Assessed Valuation:</b>	\$128,173,921		
<b>Population:</b>	4,563		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	44	
	<b>Salaries Paid:</b>	\$492,438	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$359,053	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$79	\$169	\$94
Revenue Collected During FY 18:	\$1,300,497	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$1,254,508	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$285	\$253	\$218
Per Capita Expenditures:	\$275	\$250	\$216
Revenues over (under) Expenditures:	\$45,989	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	32.29%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$405,042	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$89	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$340,538	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$64,504	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$235,000</b>	<b>\$3,547,817</b>	<b>\$214,199</b>
Per Capita Debt:	<b>\$52</b>	<b>\$124</b>	<b>\$19</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	<b>\$8,439</b>	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	<b>\$2</b>	\$
Revenue Collected During FY 18:	\$	<b>\$21,941</b>	\$
Expenditures During FY 18:	\$	<b>\$19,068</b>	\$
Per Capita Revenue:	\$	<b>\$5</b>	\$
Per Capita Expenditures:	\$	<b>\$4</b>	\$
Operating Income (loss):	\$	<b>\$2,873</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>2.19%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	<b>\$8,958</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$2</b>	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Oakbrook Terrace Fire Protection District</b>		
<b>Unit Code:</b>	022/080/06	<b>County:</b>	Dupage
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$2,273,799		
<b>Equalized Assessed Valuation:</b>	\$208,574,716		
<b>Population:</b>	5,000		
<b>Employees:</b>			
<b>Full Time:</b>	7		
<b>Part Time:</b>	11		
<b>Salaries Paid:</b>	\$994,544		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	-\$308,282	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	-\$62	\$169	\$94
Revenue Collected During FY 18:	\$1,620,475	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$1,897,463	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$324	\$253	\$218
Per Capita Expenditures:	\$379	\$250	\$216
Revenues over (under) Expenditures:	-\$276,988	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	-4.49%	71.96%	38.86%
Ending Fund Balance for FY 18:	-\$85,270	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	-\$17	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$671,107	\$161,984
Total Unrestricted Net Assets:	-\$5,119,190	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$2,014,908</b>	<b>\$3,547,817</b>	<b>\$214,199</b>
Per Capita Debt:	<b>\$403</b>	<b>\$124</b>	<b>\$19</b>
General Obligation Debt over EAV:	<b>0.72%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	<b>\$8,439</b>	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	<b>\$2</b>	\$
Revenue Collected During FY 18:	\$	<b>\$21,941</b>	\$
Expenditures During FY 18:	\$	<b>\$19,068</b>	\$
Per Capita Revenue:	\$	<b>\$5</b>	\$
Per Capita Expenditures:	\$	<b>\$4</b>	\$
Operating Income (loss):	\$	<b>\$2,873</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>2.19%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	<b>\$8,958</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$2</b>	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Oakford Fire Protection District</b>		
<b>Unit Code:</b>	065/025/06	<b>County:</b>	Menard
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$81,900		
<b>Equalized Assessed Valuation:</b>	\$10,835,025		
<b>Population:</b>	900		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	2		
<b>Salaries Paid:</b>	\$700		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$34,968	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$39	\$126	\$76
Revenue Collected During FY 18:	\$45,617	\$207,233	\$143,155
Expenditures During FY 18:	\$39,232	\$200,282	\$125,029
Per Capita Revenue:	\$51	\$113	\$79
Per Capita Expenditures:	\$44	\$106	\$67
Revenues over (under) Expenditures:	\$6,385	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	105.41%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$41,353	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$46	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$41,353	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$33,240</b>	\$126,531	\$
Per Capita Debt:	<b>\$37</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Oakland Community Fire Protection District</b>		
<b>Unit Code:</b>	015/050/06	<b>County:</b>	Coles
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$372,800		
<b>Equalized Assessed Valuation:</b>	\$26,225,304		
<b>Population:</b>	1,500		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	13		
<b>Salaries Paid:</b>	\$110,830		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	-\$570,601	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	-\$380	\$126	\$76
Revenue Collected During FY 18:	\$404,123	\$207,233	\$143,155
Expenditures During FY 18:	\$403,342	\$200,282	\$125,029
Per Capita Revenue:	\$269	\$113	\$79
Per Capita Expenditures:	\$269	\$106	\$67
Revenues over (under) Expenditures:	\$781	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	-141.27%	201.51%	121.11%
Ending Fund Balance for FY 18:	-\$569,820	\$254,489	\$154,310
Per Capita Ending Fund Balance:	-\$380	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$4,491	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$30,000</b>	<b>\$126,531</b>	<b>\$</b>
Per Capita Debt:	<b>\$20</b>	<b>\$59</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$424</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 18:	<b>\$</b>	<b>\$916</b>	<b>\$</b>
Expenditures During FY 18:	<b>\$</b>	<b>\$829</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$88</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	<b>\$</b>	<b>\$512</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Oakwood Fire Protection District</b>		
<b>Unit Code:</b>	092/090/06	<b>County:</b>	Vermilion
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$72,000		
<b>Equalized Assessed Valuation:</b>	\$27,177,697		
<b>Population:</b>	1,427		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$382,675	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$268	\$126	\$76
Revenue Collected During FY 18:	\$77,418	\$207,233	\$143,155
Expenditures During FY 18:	\$61,512	\$200,282	\$125,029
Per Capita Revenue:	\$54	\$113	\$79
Per Capita Expenditures:	\$43	\$106	\$67
Revenues over (under) Expenditures:	\$15,906	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	647.97%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$398,581	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$279	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$398,581	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Oblong Fire Protection District		
<b>Unit Code:</b>	017/040/06	<b>County:</b>	Crawford
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$153,375		
<b>Equalized Assessed Valuation:</b>	\$43,774,201		
<b>Population:</b>	2,789		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	31	
	<b>Salaries Paid:</b>	\$34,760	

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$258,504	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$93	\$126	\$76
Revenue Collected During FY 18:	\$163,713	\$207,233	\$143,155
Expenditures During FY 18:	\$126,268	\$200,282	\$125,029
Per Capita Revenue:	\$59	\$113	\$79
Per Capita Expenditures:	\$45	\$106	\$67
Revenues over (under) Expenditures:	\$37,445	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	234.38%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$295,949	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$106	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$13,498	\$22,450	\$
Total Unrestricted Net Assets:	\$282,451	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Octavia Fire Protection District		
<b>Unit Code:</b>	064/150/06	<b>County:</b>	McLean
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$928,800		
<b>Equalized Assessed Valuation:</b>	\$73,562,542		
<b>Population:</b>	2,500		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	7	
	<b>Salaries Paid:</b>	\$6,079	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$479,675	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$192	\$126	\$76
Revenue Collected During FY 18:	\$566,652	\$207,233	\$143,155
Expenditures During FY 18:	\$625,789	\$200,282	\$125,029
Per Capita Revenue:	\$227	\$113	\$79
Per Capita Expenditures:	\$250	\$106	\$67
Revenues over (under) Expenditures:	-\$59,137	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	67.20%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$420,538	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$168	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$420,538	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Odell Fire Protection District</b>		
<b>Unit Code:</b>	053/070/06	<b>County:</b>	Livingston
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$555,700		
<b>Equalized Assessed Valuation:</b>	\$40,053,597		
<b>Population:</b>	1,060		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$627,158	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$592	\$126	\$76
Revenue Collected During FY 18:	\$232,983	\$207,233	\$143,155
Expenditures During FY 18:	\$134,013	\$200,282	\$125,029
Per Capita Revenue:	\$220	\$113	\$79
Per Capita Expenditures:	\$126	\$106	\$67
Revenues over (under) Expenditures:	\$98,970	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	541.83%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$726,128	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$685	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$726,205	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Odin Fire Protection District</b>														
<b>Unit Code:</b>	058/040/06	<b>County:</b>	Marion												
<b>Fiscal Year End:</b>	4/30/2018														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$80,871														
<b>Equalized Assessed Valuation:</b>	\$15,314,271														
<b>Population:</b>	2,284														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$23,825	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$10	\$126	\$76
Revenue Collected During FY 18:	\$82,568	\$207,233	\$143,155
Expenditures During FY 18:	\$91,508	\$200,282	\$125,029
Per Capita Revenue:	\$36	\$113	\$79
Per Capita Expenditures:	\$40	\$106	\$67
Revenues over (under) Expenditures:	-\$8,940	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	16.27%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$14,885	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$7	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$177,958</b>	\$126,531	\$
Per Capita Debt:	<b>\$78</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>O'Fallon-Shiloh Valley-Caseyville Fire Protection District</b>		
<b>Unit Code:</b>	088/180/06	<b>County:</b>	St. Clair
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$929,069		
<b>Equalized Assessed Valuation:</b>	\$203,065,066		
<b>Population:</b>	67,065		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>		
	<b>Salaries Paid:</b>	\$	

**Blended Component Units**

Number Submitted = 1

O'Fallon-Shiloh Valley-Caseyville Fire Protection

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$390,119	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$6	\$169	\$94
Revenue Collected During FY 18:	\$933,115	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$1,010,473	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$14	\$253	\$218
Per Capita Expenditures:	\$15	\$250	\$216
Revenues over (under) Expenditures:	-\$77,358	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	30.95%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$312,761	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$5	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$72,205	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$312,761	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$1,070,000</b>	<b>\$3,547,817</b>	<b>\$214,199</b>
Per Capita Debt:	<b>\$16</b>	<b>\$124</b>	<b>\$19</b>
General Obligation Debt over EAV:	<b>0.53%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	<b>\$8,439</b>	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	<b>\$2</b>	\$
Revenue Collected During FY 18:	\$	<b>\$21,941</b>	\$
Expenditures During FY 18:	\$	<b>\$19,068</b>	\$
Per Capita Revenue:	\$	<b>\$5</b>	\$
Per Capita Expenditures:	\$	<b>\$4</b>	\$
Operating Income (loss):	\$	<b>\$2,873</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>2.19%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	<b>\$8,958</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$2</b>	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Ogden-Royal Fire Protection District</b>		
<b>Unit Code:</b>	010/090/06	<b>County:</b>	Champaign
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$153,020		
<b>Equalized Assessed Valuation:</b>	\$57,315,132		
<b>Population:</b>	1,550		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	4		
<b>Salaries Paid:</b>	\$1,830		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$105,070	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$68	\$126	\$76
Revenue Collected During FY 18:	\$93,533	\$207,233	\$143,155
Expenditures During FY 18:	\$126,447	\$200,282	\$125,029
Per Capita Revenue:	\$60	\$113	\$79
Per Capita Expenditures:	\$82	\$106	\$67
Revenues over (under) Expenditures:	-\$32,914	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	57.06%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$72,156	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$47	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Ogle-Lee Fire Protection District		
<b>Unit Code:</b>	071/070/06	<b>County:</b>	Ogle
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$679,400		
<b>Equalized Assessed Valuation:</b>	\$118,681,540		
<b>Population:</b>	3,500		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	67		
<b>Salaries Paid:</b>	\$94,048		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$516,255	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$148	\$126	\$76
Revenue Collected During FY 18:	\$628,481	\$207,233	\$143,155
Expenditures During FY 18:	\$421,946	\$200,282	\$125,029
Per Capita Revenue:	\$180	\$113	\$79
Per Capita Expenditures:	\$121	\$106	\$67
Revenues over (under) Expenditures:	\$206,535	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	171.30%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$722,790	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$207	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$178,890	\$22,450	\$
Total Unrestricted Net Assets:	\$543,990	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Oglesby Fire Protection District														
<b>Unit Code:</b>	050/090/06	<b>County:</b>	Lasalle												
<b>Fiscal Year End:</b>	6/30/2018														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$14,500														
<b>Equalized Assessed Valuation:</b>	\$16,620,338														
<b>Population:</b>	1,000														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$92,096	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$92	\$126	\$76
Revenue Collected During FY 18:	\$19,853	\$207,233	\$143,155
Expenditures During FY 18:	\$24,141	\$200,282	\$125,029
Per Capita Revenue:	\$20	\$113	\$79
Per Capita Expenditures:	\$24	\$106	\$67
Revenues over (under) Expenditures:	-\$4,288	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	363.73%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$87,808	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$88	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Ohio Fire Protection District</b>		
<b>Unit Code:</b>	006/110/06	<b>County:</b>	Bureau
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$496,500		
<b>Equalized Assessed Valuation:</b>	\$45,724,785		
<b>Population:</b>	488		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>		
	<b>Salaries Paid:</b>	\$	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$426,776	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$875	\$126	\$76
Revenue Collected During FY 18:	\$138,213	\$207,233	\$143,155
Expenditures During FY 18:	\$56,464	\$200,282	\$125,029
Per Capita Revenue:	\$283	\$113	\$79
Per Capita Expenditures:	\$116	\$106	\$67
Revenues over (under) Expenditures:	\$81,749	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	900.62%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$508,525	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$1,042	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$508,525	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Okawville Fire Protection District</b>		
<b>Unit Code:</b>	095/050/06	<b>County:</b>	Washington
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$128,000		
<b>Equalized Assessed Valuation:</b>	\$37,305,532		
<b>Population:</b>	2,476		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	24		
<b>Salaries Paid:</b>	\$10,360		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$235,634	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$95	\$126	\$76
Revenue Collected During FY 18:	\$125,654	\$207,233	\$143,155
Expenditures During FY 18:	\$56,335	\$200,282	\$125,029
Per Capita Revenue:	\$51	\$113	\$79
Per Capita Expenditures:	\$23	\$106	\$67
Revenues over (under) Expenditures:	\$69,319	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	541.32%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$304,953	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$123	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$304,953	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Olive Fire Protection District</b>		
<b>Unit Code:</b>	057/150/06	<b>County:</b>	Madison
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$361,566		
<b>Equalized Assessed Valuation:</b>	\$20,988,190		
<b>Population:</b>	1,809		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$406,351	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$225	\$126	\$76
Revenue Collected During FY 18:	\$142,965	\$207,233	\$143,155
Expenditures During FY 18:	\$116,869	\$200,282	\$125,029
Per Capita Revenue:	\$79	\$113	\$79
Per Capita Expenditures:	\$65	\$106	\$67
Revenues over (under) Expenditures:	\$26,096	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	370.03%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$432,447	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$239	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$185,991	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$86,981</b>	\$126,531	\$
Per Capita Debt:	<b>\$48</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Olney Township Fire Protection District</b>		
<b>Unit Code:</b>	080/010/06	<b>County:</b>	Richland
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$79,805		
<b>Equalized Assessed Valuation:</b>	\$63,800,179		
<b>Population:</b>	15,000		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>		
	<b>Salaries Paid:</b>	\$	

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,409	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$	\$126	\$76
Revenue Collected During FY 18:	\$80,259	\$207,233	\$143,155
Expenditures During FY 18:	\$79,375	\$200,282	\$125,029
Per Capita Revenue:	\$5	\$113	\$79
Per Capita Expenditures:	\$5	\$106	\$67
Revenues over (under) Expenditures:	\$884	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	2.89%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$2,293	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Olympia Gardens Fire Protection District														
<b>Unit Code:</b>	016/210/06	<b>County:</b>	Cook												
<b>Fiscal Year End:</b>	4/30/2018														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$14,038														
<b>Equalized Assessed Valuation:</b>	\$2,000,000														
<b>Population:</b>	240														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td style="border: 1px solid black; width: 15%;"></td> <td style="border: 1px solid black; width: 15%;"></td> <td style="border: 1px solid black; width: 15%;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td style="border: 1px solid black;"></td> <td style="border: 1px solid black;"></td> <td style="border: 1px solid black;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td style="border: 1px solid black;"></td> <td style="border: 1px solid black;"></td> <td style="border: 1px solid black; text-align: right;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>			\$
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>			\$												

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$90,928	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$379	\$126	\$76
Revenue Collected During FY 18:	\$14,940	\$207,233	\$143,155
Expenditures During FY 18:	\$12,569	\$200,282	\$125,029
Per Capita Revenue:	\$62	\$113	\$79
Per Capita Expenditures:	\$52	\$106	\$67
Revenues over (under) Expenditures:	\$2,371	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	742.29%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$93,299	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$389	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Onarga Fire Protection District</b>		
<b>Unit Code:</b>	038/150/06	<b>County:</b>	Iroquois
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$287,100		
<b>Equalized Assessed Valuation:</b>	\$22,551,867		
<b>Population:</b>	1,350		
<b>Employees:</b>			
<b>Full Time:</b>	29		
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$10,003		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$169,376	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$125	\$126	\$76
Revenue Collected During FY 18:	\$133,101	\$207,233	\$143,155
Expenditures During FY 18:	\$104,223	\$200,282	\$125,029
Per Capita Revenue:	\$99	\$113	\$79
Per Capita Expenditures:	\$77	\$106	\$67
Revenues over (under) Expenditures:	\$28,878	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	190.22%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$198,254	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$147	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$198,656	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Oneida-Wataga Fire Protection District</b>		
<b>Unit Code:</b>	048/100/06	<b>County:</b>	Knox
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$649,300		
<b>Equalized Assessed Valuation:</b>	\$50,378,714		
<b>Population:</b>	2,500		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,215,078	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$486	\$126	\$76
Revenue Collected During FY 18:	\$254,875	\$207,233	\$143,155
Expenditures During FY 18:	\$213,236	\$200,282	\$125,029
Per Capita Revenue:	\$102	\$113	\$79
Per Capita Expenditures:	\$85	\$106	\$67
Revenues over (under) Expenditures:	\$41,639	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	620.72%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$1,323,599	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$529	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$271,900	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$272,003</b>	<b>\$126,531</b>	<b>\$</b>
Per Capita Debt:	<b>\$109</b>	<b>\$59</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$424</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 18:	<b>\$</b>	<b>\$916</b>	<b>\$</b>
Expenditures During FY 18:	<b>\$</b>	<b>\$829</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$88</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	<b>\$</b>	<b>\$512</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Oquawka Fire Protection District		
<b>Unit Code:</b>	036/030/06	<b>County:</b>	Henderson
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$8,590		
<b>Equalized Assessed Valuation:</b>	\$30,380,504		
<b>Population:</b>	1,277		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$	\$126	\$76
Revenue Collected During FY 18:	\$8,852	\$207,233	\$143,155
Expenditures During FY 18:	\$8,590	\$200,282	\$125,029
Per Capita Revenue:	\$7	\$113	\$79
Per Capita Expenditures:	\$7	\$106	\$67
Revenues over (under) Expenditures:	\$262	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	3.05%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$262	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Orangeville Fire Protection District</b>		
<b>Unit Code:</b>	089/070/06	<b>County:</b>	Stephenson
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$213,915		
<b>Equalized Assessed Valuation:</b>	\$27,205,880		
<b>Population:</b>	2,500		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$198,463	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$79	\$126	\$76
Revenue Collected During FY 18:	\$176,789	\$207,233	\$143,155
Expenditures During FY 18:	\$114,788	\$200,282	\$125,029
Per Capita Revenue:	\$71	\$113	\$79
Per Capita Expenditures:	\$46	\$106	\$67
Revenues over (under) Expenditures:	\$62,001	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	226.91%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$260,464	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$104	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$199,135	\$13,375	\$
Total Unreserved Funds:	\$61,329	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$297,500</b>	\$126,531	\$
Per Capita Debt:	<b>\$119</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Orchardville Fire Protection District		
<b>Unit Code:</b>	096/025/06	<b>County:</b>	Wayne
<b>Fiscal Year End:</b>	11/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$366,500		
<b>Equalized Assessed Valuation:</b>	\$8,759,825		
<b>Population:</b>	633		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

#### Blended Component Units

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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$84,024	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$133	\$126	\$76
Revenue Collected During FY 18:	\$27,196	\$207,233	\$143,155
Expenditures During FY 18:	\$26,227	\$200,282	\$125,029
Per Capita Revenue:	\$43	\$113	\$79
Per Capita Expenditures:	\$41	\$106	\$67
Revenues over (under) Expenditures:	\$969	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	324.07%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$84,993	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$134	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$84,993	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Oregon Fire Protection District</b>		
<b>Unit Code:</b>	071/075/06	<b>County:</b>	Ogle
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,179,650		
<b>Equalized Assessed Valuation:</b>	\$124,974,488		
<b>Population:</b>	9,600		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	31		
<b>Salaries Paid:</b>	\$101,771		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$663,904	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$69	\$169	\$94
Revenue Collected During FY 18:	\$1,169,737	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$894,749	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$122	\$253	\$218
Per Capita Expenditures:	\$93	\$250	\$216
Revenues over (under) Expenditures:	\$274,988	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	104.93%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$938,892	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$98	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$341,048	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$597,844	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$3,547,817	\$214,199
Per Capita Debt:	\$	\$124	\$19
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$8,439	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2	\$
Revenue Collected During FY 18:	\$	\$21,941	\$
Expenditures During FY 18:	\$	\$19,068	\$
Per Capita Revenue:	\$	\$5	\$
Per Capita Expenditures:	\$	\$4	\$
Operating Income (loss):	\$	\$2,873	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.19%	0.00%
Ending Retained Earnings for FY 17:	\$	\$8,958	\$
Per Capita Ending Retained Earnings:	\$	\$2	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Orion Fire Protection District</b>		
<b>Unit Code:</b>	037/080/06	<b>County:</b>	Henry
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$592,033		
<b>Equalized Assessed Valuation:</b>	\$106,392,276		
<b>Population:</b>	5,000		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	43	
	<b>Salaries Paid:</b>	\$50,007	

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$637,209	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$127	\$126	\$76
Revenue Collected During FY 18:	\$416,928	\$207,233	\$143,155
Expenditures During FY 18:	\$231,760	\$200,282	\$125,029
Per Capita Revenue:	\$83	\$113	\$79
Per Capita Expenditures:	\$46	\$106	\$67
Revenues over (under) Expenditures:	\$185,168	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	354.84%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$822,377	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$164	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$822,377	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$879,521</b>	\$126,531	\$
Per Capita Debt:	<b>\$176</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Orland Fire Protection District		
<b>Unit Code:</b>	016/230/06	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	12/31/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$38,150,561		
<b>Equalized Assessed Valuation:</b>	\$2,557,130,691		
<b>Population:</b>	65,394		
<b>Employees:</b>			
<b>Full Time:</b>	148		
<b>Part Time:</b>	4		
<b>Salaries Paid:</b>	\$18,509,160		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$15,264,881	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$233	\$169	\$94
Revenue Collected During FY 18:	\$34,507,372	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$32,810,744	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$528	\$253	\$218
Per Capita Expenditures:	\$502	\$250	\$216
Revenues over (under) Expenditures:	\$1,696,628	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	50.30%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$16,503,720	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$252	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,636,279	\$671,107	\$161,984
Total Unrestricted Net Assets:	-\$39,486,351	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$62,097,696</b>	<b>\$3,547,817</b>	<b>\$214,199</b>
Per Capita Debt:	<b>\$950</b>	<b>\$124</b>	<b>\$19</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	<b>\$8,439</b>	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	<b>\$2</b>	\$
Revenue Collected During FY 18:	\$	<b>\$21,941</b>	\$
Expenditures During FY 18:	\$	<b>\$19,068</b>	\$
Per Capita Revenue:	\$	<b>\$5</b>	\$
Per Capita Expenditures:	\$	<b>\$4</b>	\$
Operating Income (loss):	\$	<b>\$2,873</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>2.19%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	<b>\$8,958</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$2</b>	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Osco Fire Protection District		
<b>Unit Code:</b>	037/090/06	<b>County:</b>	Henry
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$272,700		
<b>Equalized Assessed Valuation:</b>	\$40,318,938		
<b>Population:</b>	1,500		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$99,302	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$66	\$126	\$76
Revenue Collected During FY 18:	\$205,760	\$207,233	\$143,155
Expenditures During FY 18:	\$248,526	\$200,282	\$125,029
Per Capita Revenue:	\$137	\$113	\$79
Per Capita Expenditures:	\$166	\$106	\$67
Revenues over (under) Expenditures:	-\$42,766	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	42.87%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$106,536	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$71	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$106,536	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$50,000</b>	\$126,531	\$
Per Capita Debt:	<b>\$33</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Oswego Fire Protection District</b>		
<b>Unit Code:</b>	047/050/06	<b>County:</b>	Kendall
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$16,879,957		
<b>Equalized Assessed Valuation:</b>	\$1,432,884,487		
<b>Population:</b>	50,000		
<b>Employees:</b>			
<b>Full Time:</b>	72		
<b>Part Time:</b>	21		
<b>Salaries Paid:</b>	\$6,630,977		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$4,149,067	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$83	\$169	\$94
Revenue Collected During FY 18:	\$11,972,974	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$12,588,790	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$239	\$253	\$218
Per Capita Expenditures:	\$252	\$250	\$216
Revenues over (under) Expenditures:	-\$615,816	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	28.19%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$3,549,251	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$71	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$273,494	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$3,275,757	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$4,635,879</b>	<b>\$3,547,817</b>	<b>\$214,199</b>
Per Capita Debt:	<b>\$93</b>	<b>\$124</b>	<b>\$19</b>
General Obligation Debt over EAV:	<b>0.32%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	<b>\$8,439</b>	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	<b>\$2</b>	\$
Revenue Collected During FY 18:	\$	<b>\$21,941</b>	\$
Expenditures During FY 18:	\$	<b>\$19,068</b>	\$
Per Capita Revenue:	\$	<b>\$5</b>	\$
Per Capita Expenditures:	\$	<b>\$4</b>	\$
Operating Income (loss):	\$	<b>\$2,873</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>2.19%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	<b>\$8,958</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$2</b>	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Otter Creek Fire Protection District</b>		
<b>Unit Code:</b>	042/015/06	<b>County:</b>	Jersey
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$33,862		
<b>Equalized Assessed Valuation:</b>	\$14,664,448		
<b>Population:</b>	500		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$194,095	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$388	\$126	\$76
Revenue Collected During FY 18:	\$45,756	\$207,233	\$143,155
Expenditures During FY 18:	\$33,862	\$200,282	\$125,029
Per Capita Revenue:	\$92	\$113	\$79
Per Capita Expenditures:	\$68	\$106	\$67
Revenues over (under) Expenditures:	\$11,894	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	608.32%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$205,989	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$412	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$204,989	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Otto Fire Protection District</b>		
<b>Unit Code:</b>	046/110/06	<b>County:</b>	Kankakee
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$778,380		
<b>Equalized Assessed Valuation:</b>	\$66,213,760		
<b>Population:</b>	2,500		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	18		
<b>Salaries Paid:</b>	\$27,666		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	<b>\$173,510</b>	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	<b>\$69</b>	\$126	\$76
Revenue Collected During FY 18:	<b>\$359,935</b>	\$207,233	\$143,155
Expenditures During FY 18:	<b>\$225,271</b>	\$200,282	\$125,029
Per Capita Revenue:	<b>\$144</b>	\$113	\$79
Per Capita Expenditures:	<b>\$90</b>	\$106	\$67
Revenues over (under) Expenditures:	<b>\$134,664</b>	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	<b>136.80%</b>	201.51%	121.11%
Ending Fund Balance for FY 18:	<b>\$308,174</b>	\$254,489	\$154,310
Per Capita Ending Fund Balance:	<b>\$123</b>	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$149,701</b>	\$13,375	\$
Total Unreserved Funds:	<b>\$158,476</b>	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$22,450	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Owaneco Fire Protection District		
<b>Unit Code:</b>	011/040/06	<b>County:</b>	Christian
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$192,068		
<b>Equalized Assessed Valuation:</b>	\$20,192,946		
<b>Population:</b>	1,400		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	17		
<b>Salaries Paid:</b>	\$10,852		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$131,873	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$94	\$126	\$76
Revenue Collected During FY 18:	\$65,571	\$207,233	\$143,155
Expenditures During FY 18:	\$48,402	\$200,282	\$125,029
Per Capita Revenue:	\$47	\$113	\$79
Per Capita Expenditures:	\$35	\$106	\$67
Revenues over (under) Expenditures:	\$17,169	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	307.93%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$149,042	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$106	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Oxford Fire Protection District</b>		
<b>Unit Code:</b>	037/100/06	<b>County:</b>	Henry
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$189,750		
<b>Equalized Assessed Valuation:</b>	\$27,042,129		
<b>Population:</b>	1,000		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$106,337	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$106	\$126	\$76
Revenue Collected During FY 18:	\$104,088	\$207,233	\$143,155
Expenditures During FY 18:	\$148,262	\$200,282	\$125,029
Per Capita Revenue:	\$104	\$113	\$79
Per Capita Expenditures:	\$148	\$106	\$67
Revenues over (under) Expenditures:	-\$44,174	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	41.93%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$62,163	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$62	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$62,163	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$47,519	\$126,531	\$
Per Capita Debt:	\$48	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Palatine Rural Fire Protection District		
<b>Unit Code:</b>	016/240/06	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	12/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$4,430,919		
<b>Equalized Assessed Valuation:</b>	\$428,921,688		
<b>Population:</b>	15,000		
<b>Employees:</b>			
	<b>Full Time:</b>	17	
	<b>Part Time:</b>		
	<b>Salaries Paid:</b>	\$1,695,661	

Blended Component Units
Number Submitted = 2
Firefighters' Pension
Foreign Fire

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,038,624	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$136	\$169	\$94
Revenue Collected During FY 18:	\$4,330,129	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$3,849,932	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$289	\$253	\$218
Per Capita Expenditures:	\$257	\$250	\$216
Revenues over (under) Expenditures:	\$480,197	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	62.83%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$2,418,821	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$161	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,170,579	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$1,437,676	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$137,500</b>	<b>\$3,547,817</b>	<b>\$214,199</b>
Per Capita Debt:	<b>\$9</b>	<b>\$124</b>	<b>\$19</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	<b>\$8,439</b>	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	<b>\$2</b>	\$
Revenue Collected During FY 18:	\$	<b>\$21,941</b>	\$
Expenditures During FY 18:	\$	<b>\$19,068</b>	\$
Per Capita Revenue:	\$	<b>\$5</b>	\$
Per Capita Expenditures:	\$	<b>\$4</b>	\$
Operating Income (loss):	\$	<b>\$2,873</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>2.19%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	<b>\$8,958</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$2</b>	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Palos Fire Protection District		
<b>Unit Code:</b>	016/250/06	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$7,919,166		
<b>Equalized Assessed Valuation:</b>	\$624,688,249		
<b>Population:</b>	24,000		
<b>Employees:</b>			
<b>Full Time:</b>	29		
<b>Part Time:</b>	8		
<b>Salaries Paid:</b>	\$3,926,244		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,664,160	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$153	\$169	\$94
Revenue Collected During FY 18:	\$7,149,618	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$6,751,516	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$298	\$253	\$218
Per Capita Expenditures:	\$281	\$250	\$216
Revenues over (under) Expenditures:	\$398,102	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	53.73%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$3,627,462	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$151	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,560,391	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$1,216,552	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$749,749</b>	<b>\$3,547,817</b>	<b>\$214,199</b>
Per Capita Debt:	<b>\$31</b>	<b>\$124</b>	<b>\$19</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	<b>\$8,439</b>	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	<b>\$2</b>	\$
Revenue Collected During FY 18:	\$	<b>\$21,941</b>	\$
Expenditures During FY 18:	\$	<b>\$19,068</b>	\$
Per Capita Revenue:	\$	<b>\$5</b>	\$
Per Capita Expenditures:	\$	<b>\$4</b>	\$
Operating Income (loss):	\$	<b>\$2,873</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>2.19%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	<b>\$8,958</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$2</b>	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Palos Heights Fire Protection District</b>		
<b>Unit Code:</b>	016/260/06	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	12/31/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$4,842,243		
<b>Equalized Assessed Valuation:</b>	\$387,838,460		
<b>Population:</b>	15,000		
<b>Employees:</b>			
	<b>Full Time:</b>	24	
	<b>Part Time:</b>	1	
	<b>Salaries Paid:</b>	\$2,287,882	

Blended Component Units
Number Submitted = 1
Palos Heights Firefighters' Pension Fund

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$735,077	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$49	\$169	\$94
Revenue Collected During FY 18:	\$3,607,191	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$3,912,965	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$240	\$253	\$218
Per Capita Expenditures:	\$261	\$250	\$216
Revenues over (under) Expenditures:	-\$305,774	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	10.97%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$429,303	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$29	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$179,968	\$671,107	\$161,984
Total Unrestricted Net Assets:	-\$10,472,743	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$14,167,249</b>	<b>\$3,547,817</b>	<b>\$214,199</b>
Per Capita Debt:	<b>\$944</b>	<b>\$124</b>	<b>\$19</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	<b>\$8,439</b>	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	<b>\$2</b>	\$
Revenue Collected During FY 18:	\$	<b>\$21,941</b>	\$
Expenditures During FY 18:	\$	<b>\$19,068</b>	\$
Per Capita Revenue:	\$	<b>\$5</b>	\$
Per Capita Expenditures:	\$	<b>\$4</b>	\$
Operating Income (loss):	\$	<b>\$2,873</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>2.19%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	<b>\$8,958</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$2</b>	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Papineau Fire Protection District		
<b>Unit Code:</b>	038/160/06	<b>County:</b>	Iroquois
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$65,000		
<b>Equalized Assessed Valuation:</b>	\$9,424,285		
<b>Population:</b>	647		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	17		
<b>Salaries Paid:</b>	\$4,203		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$48,853	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$76	\$126	\$76
Revenue Collected During FY 18:	\$51,019	\$207,233	\$143,155
Expenditures During FY 18:	\$36,465	\$200,282	\$125,029
Per Capita Revenue:	\$79	\$113	\$79
Per Capita Expenditures:	\$56	\$106	\$67
Revenues over (under) Expenditures:	\$14,554	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	173.88%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$63,407	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$98	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$47,946</b>	\$126,531	\$
Per Capita Debt:	<b>\$74</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Paris Fire Protection District		
<b>Unit Code:</b>	023/060/06	<b>County:</b>	Edgar
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$559,123		
<b>Equalized Assessed Valuation:</b>	\$114,418,930		
<b>Population:</b>	6,000		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	71		
<b>Salaries Paid:</b>	\$20,629		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$193,059	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$32	\$126	\$76
Revenue Collected During FY 18:	\$369,519	\$207,233	\$143,155
Expenditures During FY 18:	\$322,092	\$200,282	\$125,029
Per Capita Revenue:	\$62	\$113	\$79
Per Capita Expenditures:	\$54	\$106	\$67
Revenues over (under) Expenditures:	\$47,427	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	74.66%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$240,486	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$40	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$240,486	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Patoka Fire Protection District		
<b>Unit Code:</b>	058/050/06	<b>County:</b>	Marion
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$439,305		
<b>Equalized Assessed Valuation:</b>	\$40,730,062		
<b>Population:</b>	1,550		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	11		
<b>Salaries Paid:</b>	\$43,287		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$520,449	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$336	\$126	\$76
Revenue Collected During FY 18:	\$286,730	\$207,233	\$143,155
Expenditures During FY 18:	\$119,452	\$200,282	\$125,029
Per Capita Revenue:	\$185	\$113	\$79
Per Capita Expenditures:	\$77	\$106	\$67
Revenues over (under) Expenditures:	\$167,278	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	575.74%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$687,727	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$444	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$687,727	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$71,106</b>	\$126,531	\$
Per Capita Debt:	<b>\$46</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Paw Paw Fire Protection District		
<b>Unit Code:</b>	052/070/06	<b>County:</b>	Lee
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$336,000		
<b>Equalized Assessed Valuation:</b>	\$48,326,007		
<b>Population:</b>	1,298		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	33	
	<b>Salaries Paid:</b>	\$27,294	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$216,397	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$167	\$126	\$76
Revenue Collected During FY 18:	\$209,835	\$207,233	\$143,155
Expenditures During FY 18:	\$186,764	\$200,282	\$125,029
Per Capita Revenue:	\$162	\$113	\$79
Per Capita Expenditures:	\$144	\$106	\$67
Revenues over (under) Expenditures:	\$23,071	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	128.22%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$239,468	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$184	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$239,468	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Pawnee Fire Protection District</b>		
<b>Unit Code:</b>	083/140/06	<b>County:</b>	Sangamon
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$465,575		
<b>Equalized Assessed Valuation:</b>	\$76,799,322		
<b>Population:</b>	2,734		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	29		
<b>Salaries Paid:</b>	\$80,845		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$828,785	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$303	\$126	\$76
Revenue Collected During FY 18:	\$490,773	\$207,233	\$143,155
Expenditures During FY 18:	\$310,414	\$200,282	\$125,029
Per Capita Revenue:	\$180	\$113	\$79
Per Capita Expenditures:	\$114	\$106	\$67
Revenues over (under) Expenditures:	\$180,359	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	325.10%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$1,009,144	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$369	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$1,009,144	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Paxton Fire Protection District</b>		
<b>Unit Code:</b>	027/020/06	<b>County:</b>	Ford
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$221,066		
<b>Equalized Assessed Valuation:</b>	\$70,790,500		
<b>Population:</b>	6,737		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$95,248	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$14	\$126	\$76
Revenue Collected During FY 18:	\$241,818	\$207,233	\$143,155
Expenditures During FY 18:	\$113,552	\$200,282	\$125,029
Per Capita Revenue:	\$36	\$113	\$79
Per Capita Expenditures:	\$17	\$106	\$67
Revenues over (under) Expenditures:	\$128,266	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	196.84%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$223,514	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$33	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$222,096	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$320,000</b>	\$126,531	\$
Per Capita Debt:	<b>\$47</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Payson-Fall Creek Fire Protection District</b>		
<b>Unit Code:</b>	001/090/06	<b>County:</b>	Adams
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$175,578		
<b>Equalized Assessed Valuation:</b>	\$42,795,528		
<b>Population:</b>	2,500		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	14	
	<b>Salaries Paid:</b>	\$9,035	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$253,874	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$102	\$126	\$76
Revenue Collected During FY 18:	\$137,821	\$207,233	\$143,155
Expenditures During FY 18:	\$168,175	\$200,282	\$125,029
Per Capita Revenue:	\$55	\$113	\$79
Per Capita Expenditures:	\$67	\$106	\$67
Revenues over (under) Expenditures:	-\$30,354	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	132.91%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$223,520	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$89	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$223,520	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Pearl Fire Protection District</b>		
<b>Unit Code:</b>	075/043/06	<b>County:</b>	Pike
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$15,721		
<b>Equalized Assessed Valuation:</b>	\$3,338,778		
<b>Population:</b>	400		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$21,552	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$54	\$126	\$76
Revenue Collected During FY 18:	\$10,842	\$207,233	\$143,155
Expenditures During FY 18:	\$9,137	\$200,282	\$125,029
Per Capita Revenue:	\$27	\$113	\$79
Per Capita Expenditures:	\$23	\$106	\$67
Revenues over (under) Expenditures:	\$1,705	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	254.54%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$23,257	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$58	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$23,093	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Pearl City Fire Protection District		
<b>Unit Code:</b>	089/080/06	<b>County:</b>	Stephenson
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$812,000		
<b>Equalized Assessed Valuation:</b>	\$38,884,715		
<b>Population:</b>	1,350		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	32		
<b>Salaries Paid:</b>	\$10,656		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$355,341	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$263	\$126	\$76
Revenue Collected During FY 18:	\$309,511	\$207,233	\$143,155
Expenditures During FY 18:	\$99,913	\$200,282	\$125,029
Per Capita Revenue:	\$229	\$113	\$79
Per Capita Expenditures:	\$74	\$106	\$67
Revenues over (under) Expenditures:	\$209,598	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	565.43%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$564,939	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$418	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$564,939	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Pecatonica Fire Protection District		
<b>Unit Code:</b>	101/080/06	<b>County:</b>	Winnebago
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,106,700		
<b>Equalized Assessed Valuation:</b>	\$102,590,317		
<b>Population:</b>	4,800		
<b>Employees:</b>			
	<b>Full Time:</b>	1	
	<b>Part Time:</b>	36	
	<b>Salaries Paid:</b>	\$189,557	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$677,528	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$141	\$126	\$76
Revenue Collected During FY 18:	\$588,006	\$207,233	\$143,155
Expenditures During FY 18:	\$414,599	\$200,282	\$125,029
Per Capita Revenue:	\$123	\$113	\$79
Per Capita Expenditures:	\$86	\$106	\$67
Revenues over (under) Expenditures:	\$173,407	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	205.24%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$850,935	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$177	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$850,935	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Pembroke Fire Protection District</b>		
<b>Unit Code:</b>	046/120/06	<b>County:</b>	Kankakee
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$203,657		
<b>Equalized Assessed Valuation:</b>	\$11,762,253		
<b>Population:</b>	2,135		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$16,814	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$8	\$126	\$76
Revenue Collected During FY 18:	\$80,753	\$207,233	\$143,155
Expenditures During FY 18:	\$84,209	\$200,282	\$125,029
Per Capita Revenue:	\$38	\$113	\$79
Per Capita Expenditures:	\$39	\$106	\$67
Revenues over (under) Expenditures:	-\$3,456	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	15.86%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$13,358	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$6	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$32,943	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$23,759</b>	\$126,531	\$
Per Capita Debt:	<b>\$11</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Peotone Fire Protection District		
<b>Unit Code:</b>	099/115/06	<b>County:</b>	Will
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$3,290,520		
<b>Equalized Assessed Valuation:</b>	\$159,211,848		
<b>Population:</b>	4,142		
<b>Employees:</b>			
<b>Full Time:</b>	10		
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$1,095,369		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$623,826	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$151	\$169	\$94
Revenue Collected During FY 18:	\$1,848,857	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$1,892,889	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$446	\$253	\$218
Per Capita Expenditures:	\$457	\$250	\$216
Revenues over (under) Expenditures:	-\$44,032	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	30.63%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$579,794	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$140	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$171,714	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$408,080	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$150,000</b>	<b>\$3,547,817</b>	<b>\$214,199</b>
Per Capita Debt:	<b>\$36</b>	<b>\$124</b>	<b>\$19</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$8,439	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2	\$
Revenue Collected During FY 18:	\$	\$21,941	\$
Expenditures During FY 18:	\$	\$19,068	\$
Per Capita Revenue:	\$	\$5	\$
Per Capita Expenditures:	\$	\$4	\$
Operating Income (loss):	\$	\$2,873	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>2.19%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	\$8,958	\$
Per Capita Ending Retained Earnings:	\$	\$2	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Pesotum Fire Protection District</b>														
<b>Unit Code:</b>	010/100/06	<b>County:</b>	Champaign												
<b>Fiscal Year End:</b>	4/30/2018														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$92,750														
<b>Equalized Assessed Valuation:</b>	\$33,514,040														
<b>Population:</b>	847														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$74,538	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$88	\$126	\$76
Revenue Collected During FY 18:	\$103,072	\$207,233	\$143,155
Expenditures During FY 18:	\$67,873	\$200,282	\$125,029
Per Capita Revenue:	\$122	\$113	\$79
Per Capita Expenditures:	\$80	\$106	\$67
Revenues over (under) Expenditures:	\$35,199	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	161.68%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$109,737	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$130	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$109,737	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$69,056</b>	\$126,531	\$
Per Capita Debt:	<b>\$82</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Petersburg Community Fire Protection District</b>		
<b>Unit Code:</b>	065/030/06	<b>County:</b>	Menard
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$183,200		
<b>Equalized Assessed Valuation:</b>	\$82,809,852		
<b>Population:</b>	5,000		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$78,610	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$16	\$126	\$76
Revenue Collected During FY 18:	\$158,181	\$207,233	\$143,155
Expenditures During FY 18:	\$130,039	\$200,282	\$125,029
Per Capita Revenue:	\$32	\$113	\$79
Per Capita Expenditures:	\$26	\$106	\$67
Revenues over (under) Expenditures:	\$28,142	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	82.09%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$106,752	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$21	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$106,752	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$355,212</b>	<b>\$126,531</b>	<b>\$</b>
Per Capita Debt:	<b>\$71</b>	<b>\$59</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.42%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$424</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 18:	<b>\$</b>	<b>\$916</b>	<b>\$</b>
Expenditures During FY 18:	<b>\$</b>	<b>\$829</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$88</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	<b>\$</b>	<b>\$512</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Philo Fire Protection District</b>		
<b>Unit Code:</b>	010/110/06	<b>County:</b>	Champaign
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$190,497		
<b>Equalized Assessed Valuation:</b>	\$59,532,193		
<b>Population:</b>	1,800		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$69,997	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$39	\$126	\$76
Revenue Collected During FY 18:	\$124,305	\$207,233	\$143,155
Expenditures During FY 18:	\$120,873	\$200,282	\$125,029
Per Capita Revenue:	\$69	\$113	\$79
Per Capita Expenditures:	\$67	\$106	\$67
Revenues over (under) Expenditures:	\$3,432	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	60.75%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$73,429	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$41	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$73,429	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$28,685</b>	\$126,531	\$
Per Capita Debt:	<b>\$16</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Pilot Twp Fire Protection District</b>											
<b>Unit Code:</b>	046/130/06	<b>County:</b>	Kankakee									
<b>Fiscal Year End:</b>	4/30/2018											
<b>Accounting Method:</b>	Cash With Assets											
<b>Appropriation or Budget:</b>	\$439,401											
<b>Equalized Assessed Valuation:</b>	\$90,321,579											
<b>Population:</b>	3,800											
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="2" style="border: 1px solid black; padding: 2px;"> </td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="2" style="border: 1px solid black; padding: 2px; text-align: center;">24</td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="2" style="border: 1px solid black; padding: 2px; text-align: center;">\$20,351</td> </tr> </table>			<b>Full Time:</b>			<b>Part Time:</b>	24		<b>Salaries Paid:</b>	\$20,351	
<b>Full Time:</b>												
<b>Part Time:</b>	24											
<b>Salaries Paid:</b>	\$20,351											

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$583,586	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$154	\$126	\$76
Revenue Collected During FY 18:	\$553,843	\$207,233	\$143,155
Expenditures During FY 18:	\$437,453	\$200,282	\$125,029
Per Capita Revenue:	\$146	\$113	\$79
Per Capita Expenditures:	\$115	\$106	\$67
Revenues over (under) Expenditures:	\$116,390	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	160.01%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$699,976	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$184	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$699,976	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$522,163</b>	\$126,531	\$
Per Capita Debt:	<b>\$137</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Pinckneyville Rural Fire Protection District</b>		
<b>Unit Code:</b>	073/010/06	<b>County:</b>	Perry
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$160,985		
<b>Equalized Assessed Valuation:</b>	\$47,705,621		
<b>Population:</b>	3,300		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	29		
<b>Salaries Paid:</b>	\$14,285		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$285,971	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$87	\$126	\$76
Revenue Collected During FY 18:	\$192,944	\$207,233	\$143,155
Expenditures During FY 18:	\$157,941	\$200,282	\$125,029
Per Capita Revenue:	\$58	\$113	\$79
Per Capita Expenditures:	\$48	\$106	\$67
Revenues over (under) Expenditures:	\$35,003	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	200.76%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$317,089	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$96	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$317,089	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Pingree Grove & Countryside Fire Protection District		
<b>Unit Code:</b>	045/140/06	<b>County:</b>	Kane
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$3,704,931		
<b>Equalized Assessed Valuation:</b>	\$401,294,508		
<b>Population:</b>	15,000		
<b>Employees:</b>			
<b>Full Time:</b>	5		
<b>Part Time:</b>	50		
<b>Salaries Paid:</b>	\$1,233,235		

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 18:	\$1,883,042	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$126	\$169	\$94
Revenue Collected During FY 18:	\$3,185,068	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$2,637,591	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$212	\$253	\$218
Per Capita Expenditures:	\$176	\$250	\$216
Revenues over (under) Expenditures:	\$547,477	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	92.15%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$2,430,519	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$162	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$2,430,519	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$3,547,817	\$214,199
Per Capita Debt:	\$	\$124	\$19
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$8,439	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2	\$
Revenue Collected During FY 18:	\$	\$21,941	\$
Expenditures During FY 18:	\$	\$19,068	\$
Per Capita Revenue:	\$	\$5	\$
Per Capita Expenditures:	\$	\$4	\$
Operating Income (loss):	\$	\$2,873	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.19%	0.00%
Ending Retained Earnings for FY 17:	\$	\$8,958	\$
Per Capita Ending Retained Earnings:	\$	\$2	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Piper City Fire Protection District		
<b>Unit Code:</b>	027/030/06	<b>County:</b>	Ford
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$104,265		
<b>Equalized Assessed Valuation:</b>	\$21,173,571		
<b>Population:</b>	1,120		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	3		
<b>Salaries Paid:</b>	\$1,950		

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$118,109	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$105	\$126	\$76
Revenue Collected During FY 18:	\$96,286	\$207,233	\$143,155
Expenditures During FY 18:	\$72,839	\$200,282	\$125,029
Per Capita Revenue:	\$86	\$113	\$79
Per Capita Expenditures:	\$65	\$106	\$67
Revenues over (under) Expenditures:	\$23,447	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	194.34%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$141,555	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$126	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$141,555	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Plainfield Fire Protection District</b>		
<b>Unit Code:</b>	099/120/06	<b>County:</b>	Will
<b>Fiscal Year End:</b>	12/31/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$31,886,008		
<b>Equalized Assessed Valuation:</b>	\$1,597,929,436		
<b>Population:</b>	45,000		
<b>Employees:</b>			
<b>Full Time:</b>	72		
<b>Part Time:</b>	28		
<b>Salaries Paid:</b>	\$7,557,307		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	<b>\$16,789,704</b>	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	<b>\$373</b>	\$169	\$94
Revenue Collected During FY 18:	<b>\$17,801,032</b>	\$4,873,273	\$3,378,976
Expenditures During FY 18:	<b>\$14,994,164</b>	\$4,750,592	\$3,026,715
Per Capita Revenue:	<b>\$396</b>	\$253	\$218
Per Capita Expenditures:	<b>\$333</b>	\$250	\$216
Revenues over (under) Expenditures:	<b>\$2,806,868</b>	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	<b>98.45%</b>	71.96%	38.86%
Ending Fund Balance for FY 18:	<b>\$14,761,009</b>	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	<b>\$328</b>	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$4,737	\$
Total Unreserved Funds:	<b>\$</b>	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$5,153,665</b>	\$671,107	\$161,984
Total Unrestricted Net Assets:	<b>\$12,092,196</b>	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$18,352,757</b>	<b>\$3,547,817</b>	<b>\$214,199</b>
Per Capita Debt:	<b>\$408</b>	<b>\$124</b>	<b>\$19</b>
General Obligation Debt over EAV:	<b>0.53%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	<b>\$8,439</b>	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	<b>\$2</b>	\$
Revenue Collected During FY 18:	\$	<b>\$21,941</b>	\$
Expenditures During FY 18:	\$	<b>\$19,068</b>	\$
Per Capita Revenue:	\$	<b>\$5</b>	\$
Per Capita Expenditures:	\$	<b>\$4</b>	\$
Operating Income (loss):	\$	<b>\$2,873</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>2.19%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	<b>\$8,958</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$2</b>	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

**Unit Name:**

**Unit Code:**  **County:**

**Fiscal Year End:**

**Accounting Method:**

**Appropriation or Budget:**

**Equalized Assessed Valuation:**

**Population:**

**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 18:	-\$4,809	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	-\$2	\$126	\$76
Revenue Collected During FY 18:	\$51,558	\$207,233	\$143,155
Expenditures During FY 18:	\$64,743	\$200,282	\$125,029
Per Capita Revenue:	\$21	\$113	\$79
Per Capita Expenditures:	\$26	\$106	\$67
Revenues over (under) Expenditures:	-\$13,185	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	-27.79%	201.51%	121.11%
Ending Fund Balance for FY 18:	-\$17,994	\$254,489	\$154,310
Per Capita Ending Fund Balance:	-\$7	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$86,056</b>	\$126,531	\$
Per Capita Debt:	<b>\$35</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Pleasant Plains Fire Protection District</b>		
<b>Unit Code:</b>	083/150/06	<b>County:</b>	Sangamon
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$188,350		
<b>Equalized Assessed Valuation:</b>	\$74,143,454		
<b>Population:</b>	802		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	26	
	<b>Salaries Paid:</b>	\$34,400	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$40,395	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$50	\$126	\$76
Revenue Collected During FY 18:	\$148,450	\$207,233	\$143,155
Expenditures During FY 18:	\$188,350	\$200,282	\$125,029
Per Capita Revenue:	\$185	\$113	\$79
Per Capita Expenditures:	\$235	\$106	\$67
Revenues over (under) Expenditures:	-\$39,900	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	0.26%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$495	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$1	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$84,830	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$44,170</b>	\$126,531	\$
Per Capita Debt:	<b>\$55</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Pleasant View Fire Protection District</b>														
<b>Unit Code:</b>	090/140/06	<b>County:</b>	Tazewell												
<b>Fiscal Year End:</b>	4/30/2018														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$37,448														
<b>Equalized Assessed Valuation:</b>	\$22,996,585														
<b>Population:</b>	5,000														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$9,845	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$2	\$126	\$76
Revenue Collected During FY 18:	\$37,105	\$207,233	\$143,155
Expenditures During FY 18:	\$37,448	\$200,282	\$125,029
Per Capita Revenue:	\$7	\$113	\$79
Per Capita Expenditures:	\$7	\$106	\$67
Revenues over (under) Expenditures:	-\$343	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	25.37%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$9,502	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$2	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$9,502	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Pleasantview Fire Protection District		
<b>Unit Code:</b>	016/280/06	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	12/31/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$16,291,199		
<b>Equalized Assessed Valuation:</b>	\$1,487,077,414		
<b>Population:</b>	25,000		
<b>Employees:</b>			
<b>Full Time:</b>	47		
<b>Part Time:</b>	24		
<b>Salaries Paid:</b>	\$5,083,334		

#### Blended Component Units

Number Submitted = 1  
Fire Fighters' Pension Fund

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$5,610,808	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$224	\$169	\$94
Revenue Collected During FY 18:	\$11,951,399	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$11,721,463	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$478	\$253	\$218
Per Capita Expenditures:	\$469	\$250	\$216
Revenues over (under) Expenditures:	\$229,936	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	46.46%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$5,446,094	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$218	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,282,572	\$671,107	\$161,984
Total Unrestricted Net Assets:	-\$40,767,433	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$80,000</b>	<b>\$3,547,817</b>	<b>\$214,199</b>
Per Capita Debt:	<b>\$3</b>	<b>\$124</b>	<b>\$19</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	<b>\$8,439</b>	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	<b>\$2</b>	\$
Revenue Collected During FY 18:	\$	<b>\$21,941</b>	\$
Expenditures During FY 18:	\$	<b>\$19,068</b>	\$
Per Capita Revenue:	\$	<b>\$5</b>	\$
Per Capita Expenditures:	\$	<b>\$4</b>	\$
Operating Income (loss):	\$	<b>\$2,873</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>2.19%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	<b>\$8,958</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$2</b>	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Pocahontas-Old Ripley Fire Protection District		
<b>Unit Code:</b>	003/020/06	<b>County:</b>	Bond
<b>Fiscal Year End:</b>	3/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$422,625		
<b>Equalized Assessed Valuation:</b>	\$24,837,688		
<b>Population:</b>	756		
<b>Employees:</b>			
<b>Full Time:</b>	3		
<b>Part Time:</b>	22		
<b>Salaries Paid:</b>	\$111,438		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$93,690	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$124	\$126	\$76
Revenue Collected During FY 18:	\$238,253	\$207,233	\$143,155
Expenditures During FY 18:	\$217,968	\$200,282	\$125,029
Per Capita Revenue:	\$315	\$113	\$79
Per Capita Expenditures:	\$288	\$106	\$67
Revenues over (under) Expenditures:	\$20,285	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	52.29%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$113,975	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$151	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$113,975	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$133,480</b>	\$126,531	\$
Per Capita Debt:	<b>\$177</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Point Fire Protection District</b>		
<b>Unit Code:</b>	007/020/06	<b>County:</b>	Calhoun
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$53,700		
<b>Equalized Assessed Valuation:</b>	\$18,865,212		
<b>Population:</b>	5,084		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$123,359	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$24	\$126	\$76
Revenue Collected During FY 18:	\$52,630	\$207,233	\$143,155
Expenditures During FY 18:	\$31,055	\$200,282	\$125,029
Per Capita Revenue:	\$10	\$113	\$79
Per Capita Expenditures:	\$6	\$106	\$67
Revenues over (under) Expenditures:	\$21,575	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	466.70%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$144,934	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$29	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$144,934	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Polo Fire Protection District		
<b>Unit Code:</b>	071/080/06	<b>County:</b>	Ogle
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$965,200		
<b>Equalized Assessed Valuation:</b>	\$81,564,659		
<b>Population:</b>	6,300		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	40	
	<b>Salaries Paid:</b>	\$65,422	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$220,498	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$35	\$126	\$76
Revenue Collected During FY 18:	\$796,939	\$207,233	\$143,155
Expenditures During FY 18:	\$654,434	\$200,282	\$125,029
Per Capita Revenue:	\$126	\$113	\$79
Per Capita Expenditures:	\$104	\$106	\$67
Revenues over (under) Expenditures:	\$142,505	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	55.47%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$363,003	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$58	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$210,466	\$13,375	\$
Total Unreserved Funds:	\$152,537	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Pontiac Rural Fire Protection District</b>		
<b>Unit Code:</b>	053/080/06	<b>County:</b>	Livingston
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$210,070		
<b>Equalized Assessed Valuation:</b>	\$80,020,325		
<b>Population:</b>	2,450		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	3	
	<b>Salaries Paid:</b>	\$2,100	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	<b>\$104,081</b>	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	<b>\$42</b>	\$126	\$76
Revenue Collected During FY 18:	<b>\$223,236</b>	\$207,233	\$143,155
Expenditures During FY 18:	<b>\$318,725</b>	\$200,282	\$125,029
Per Capita Revenue:	<b>\$91</b>	\$113	\$79
Per Capita Expenditures:	<b>\$130</b>	\$106	\$67
Revenues over (under) Expenditures:	<b>-\$95,489</b>	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	<b>17.44%</b>	201.51%	121.11%
Ending Fund Balance for FY 18:	<b>\$55,592</b>	\$254,489	\$154,310
Per Capita Ending Fund Balance:	<b>\$23</b>	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	<b>\$55,592</b>	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Powerton Fire Protection District</b>		
<b>Unit Code:</b>	090/150/06	<b>County:</b>	Tazewell
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$340,220		
<b>Equalized Assessed Valuation:</b>	\$12,474,020		
<b>Population:</b>	100		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,967	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$40	\$126	\$76
Revenue Collected During FY 18:	\$334,411	\$207,233	\$143,155
Expenditures During FY 18:	\$338,028	\$200,282	\$125,029
Per Capita Revenue:	\$3,344	\$113	\$79
Per Capita Expenditures:	\$3,380	\$106	\$67
Revenues over (under) Expenditures:	-\$3,617	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	0.10%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$350	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$4	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$350	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Prairie Fire Protection District</b>		
<b>Unit Code:</b>	057/155/06	<b>County:</b>	Madison
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$232,350		
<b>Equalized Assessed Valuation:</b>	\$30,619,080		
<b>Population:</b>	1,200		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$50,489	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$42	\$126	\$76
Revenue Collected During FY 18:	\$118,544	\$207,233	\$143,155
Expenditures During FY 18:	\$224,943	\$200,282	\$125,029
Per Capita Revenue:	\$99	\$113	\$79
Per Capita Expenditures:	\$187	\$106	\$67
Revenues over (under) Expenditures:	-\$106,399	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	32.94%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$74,090	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$62	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$74,090	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$89,495</b>	\$126,531	\$
Per Capita Debt:	<b>\$75</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Prairie Du Pont Fire Protection District</b>		
<b>Unit Code:</b>	088/190/06	<b>County:</b>	St. Clair
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$265,000		
<b>Equalized Assessed Valuation:</b>	\$15,499,019		
<b>Population:</b>	45,000		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>		
	<b>Salaries Paid:</b>	\$	

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$199,339	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$4	\$126	\$76
Revenue Collected During FY 18:	\$118,149	\$207,233	\$143,155
Expenditures During FY 18:	\$127,546	\$200,282	\$125,029
Per Capita Revenue:	\$3	\$113	\$79
Per Capita Expenditures:	\$3	\$106	\$67
Revenues over (under) Expenditures:	-\$9,397	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	151.77%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$193,579	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$4	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$67,434	\$22,450	\$
Total Unrestricted Net Assets:	\$151,239	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$316,185</b>	\$126,531	\$
Per Capita Debt:	<b>\$7</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.39%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Prairie Licking Fire Protection District</b>		
<b>Unit Code:</b>	017/045/06	<b>County:</b>	Crawford
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$132,430		
<b>Equalized Assessed Valuation:</b>	\$16,221,935		
<b>Population:</b>	900		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>		
	<b>Salaries Paid:</b>	\$	

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$81,030	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$90	\$126	\$76
Revenue Collected During FY 18:	\$80,098	\$207,233	\$143,155
Expenditures During FY 18:	\$18,500	\$200,282	\$125,029
Per Capita Revenue:	\$89	\$113	\$79
Per Capita Expenditures:	\$21	\$106	\$67
Revenues over (under) Expenditures:	\$61,598	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	770.96%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$142,628	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$158	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Princeton Rural Fire Protection District</b>		
<b>Unit Code:</b>	006/120/06	<b>County:</b>	Bureau
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$152,800		
<b>Equalized Assessed Valuation:</b>	\$56,158,274		
<b>Population:</b>	2,206		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>		
	<b>Salaries Paid:</b>	\$	

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$266,082	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$121	\$126	\$76
Revenue Collected During FY 18:	\$142,363	\$207,233	\$143,155
Expenditures During FY 18:	\$126,074	\$200,282	\$125,029
Per Capita Revenue:	\$65	\$113	\$79
Per Capita Expenditures:	\$57	\$106	\$67
Revenues over (under) Expenditures:	\$16,289	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	223.97%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$282,371	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$128	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$475	\$22,450	\$
Total Unrestricted Net Assets:	\$281,896	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Prophetstown Fire Protection District</b>		
<b>Unit Code:</b>	098/040/06	<b>County:</b>	Whiteside
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$1,050,000		
<b>Equalized Assessed Valuation:</b>	\$60,578,150		
<b>Population:</b>	4,000		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	12		
<b>Salaries Paid:</b>	\$204,567		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$460,914	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$115	\$126	\$76
Revenue Collected During FY 18:	\$552,519	\$207,233	\$143,155
Expenditures During FY 18:	\$493,728	\$200,282	\$125,029
Per Capita Revenue:	\$138	\$113	\$79
Per Capita Expenditures:	\$123	\$106	\$67
Revenues over (under) Expenditures:	\$58,791	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	105.26%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$519,705	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$130	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$517,933	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Prospect Heights Fire Protection District		
<b>Unit Code:</b>	016/290/06	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	12/31/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$4,058,596		
<b>Equalized Assessed Valuation:</b>	\$391,779,064		
<b>Population:</b>	16,408		
<b>Employees:</b>			
	<b>Full Time:</b>	15	
	<b>Part Time:</b>	38	
	<b>Salaries Paid:</b>	\$2,617,882	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,108,766	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$129	\$169	\$94
Revenue Collected During FY 18:	\$4,598,888	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$5,192,036	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$280	\$253	\$218
Per Capita Expenditures:	\$316	\$250	\$216
Revenues over (under) Expenditures:	-\$593,148	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	29.19%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$1,515,618	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$92	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,281,512	\$671,107	\$161,984
Total Unrestricted Net Assets:	-\$1,549,846	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$2,817,363</b>	<b>\$3,547,817</b>	<b>\$214,199</b>
Per Capita Debt:	<b>\$172</b>	<b>\$124</b>	<b>\$19</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	<b>\$8,439</b>	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	<b>\$2</b>	\$
Revenue Collected During FY 18:	\$	<b>\$21,941</b>	\$
Expenditures During FY 18:	\$	<b>\$19,068</b>	\$
Per Capita Revenue:	\$	<b>\$5</b>	\$
Per Capita Expenditures:	\$	<b>\$4</b>	\$
Operating Income (loss):	\$	<b>\$2,873</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>2.19%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	<b>\$8,958</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$2</b>	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Q.E.M. Fire Protection District		
<b>Unit Code:</b>	042/010/06	<b>County:</b>	Jersey
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$293,600		
<b>Equalized Assessed Valuation:</b>	\$71,166,371		
<b>Population:</b>	6,542		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	17		
<b>Salaries Paid:</b>	\$16,662		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$187,295	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$29	\$126	\$76
Revenue Collected During FY 18:	\$311,058	\$207,233	\$143,155
Expenditures During FY 18:	\$164,992	\$200,282	\$125,029
Per Capita Revenue:	\$48	\$113	\$79
Per Capita Expenditures:	\$25	\$106	\$67
Revenues over (under) Expenditures:	\$146,066	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	144.20%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$237,911	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$36	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$29,588	\$22,450	\$
Total Unrestricted Net Assets:	\$220,423	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$194,269</b>	\$126,531	\$
Per Capita Debt:	<b>\$30</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Randolph Township Fire Protection District</b>		
<b>Unit Code:</b>	064/160/06	<b>County:</b>	McLean
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$572,655		
<b>Equalized Assessed Valuation:</b>	\$69,928,524		
<b>Population:</b>	4,002		
<b>Employees:</b>			
<b>Full Time:</b>	4		
<b>Part Time:</b>	17		
<b>Salaries Paid:</b>	\$161,864		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$71,923	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$18	\$126	\$76
Revenue Collected During FY 18:	\$423,804	\$207,233	\$143,155
Expenditures During FY 18:	\$387,694	\$200,282	\$125,029
Per Capita Revenue:	\$106	\$113	\$79
Per Capita Expenditures:	\$97	\$106	\$67
Revenues over (under) Expenditures:	\$36,110	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	122.41%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$474,579	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$119	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$474,579	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$305,000</b>	\$126,531	\$
Per Capita Debt:	<b>\$76</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Rankin Fire Protection District		
<b>Unit Code:</b>	092/060/06	<b>County:</b>	Vermilion
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$306,285		
<b>Equalized Assessed Valuation:</b>	\$37,265,858		
<b>Population:</b>	561		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>		
	<b>Salaries Paid:</b>	\$	

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$57,402	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$102	\$126	\$76
Revenue Collected During FY 18:	\$173,452	\$207,233	\$143,155
Expenditures During FY 18:	\$184,920	\$200,282	\$125,029
Per Capita Revenue:	\$309	\$113	\$79
Per Capita Expenditures:	\$330	\$106	\$67
Revenues over (under) Expenditures:	-\$11,468	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	24.84%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$45,934	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$82	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$75,854	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Rapids City Fire Protection District</b>		
<b>Unit Code:</b>	081/130/06	<b>County:</b>	Rock Island
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$694,200		
<b>Equalized Assessed Valuation:</b>	\$123,988,859		
<b>Population:</b>	9,000		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	1		
<b>Salaries Paid:</b>	\$6,000		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$450,590	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$50	\$126	\$76
Revenue Collected During FY 18:	\$384,564	\$207,233	\$143,155
Expenditures During FY 18:	\$278,723	\$200,282	\$125,029
Per Capita Revenue:	\$43	\$113	\$79
Per Capita Expenditures:	\$31	\$106	\$67
Revenues over (under) Expenditures:	\$105,841	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	199.64%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$556,431	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$62	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$535,901	\$13,375	\$
Total Unreserved Funds:	\$20,530	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$125,000</b>	\$126,531	\$
Per Capita Debt:	<b>\$14</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Raritan Fire Protection District</b>		
<b>Unit Code:</b>	036/025/06	<b>County:</b>	Henderson
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$230,000		
<b>Equalized Assessed Valuation:</b>	\$15,205,266		
<b>Population:</b>	275		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	20		
<b>Salaries Paid:</b>	\$3,640		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$165,800	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$603	\$126	\$76
Revenue Collected During FY 18:	\$47,438	\$207,233	\$143,155
Expenditures During FY 18:	\$27,806	\$200,282	\$125,029
Per Capita Revenue:	\$173	\$113	\$79
Per Capita Expenditures:	\$101	\$106	\$67
Revenues over (under) Expenditures:	\$19,632	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	666.88%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$185,432	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$674	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Raymond Fire Protection District</b>														
<b>Unit Code:</b>	068/020/06	<b>County:</b>	Montgomery												
<b>Fiscal Year End:</b>	7/31/2018														
<b>Accounting Method:</b>	Cash With Assets														
<b>Appropriation or Budget:</b>	\$193,000														
<b>Equalized Assessed Valuation:</b>	\$51,549,620														
<b>Population:</b>	1,200														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$171,451	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$143	\$126	\$76
Revenue Collected During FY 18:	\$117,962	\$207,233	\$143,155
Expenditures During FY 18:	\$201,655	\$200,282	\$125,029
Per Capita Revenue:	\$98	\$113	\$79
Per Capita Expenditures:	\$168	\$106	\$67
Revenues over (under) Expenditures:	-\$83,693	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	43.52%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$87,758	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$73	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$197	\$22,450	\$
Total Unrestricted Net Assets:	\$87,561	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Reading Fire Protection District</b>		
<b>Unit Code:</b>	053/075/06	<b>County:</b>	Livingston
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$89,100		
<b>Equalized Assessed Valuation:</b>	\$38,836,909		
<b>Population:</b>	4,500		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$157,843	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$35	\$126	\$76
Revenue Collected During FY 18:	\$159,787	\$207,233	\$143,155
Expenditures During FY 18:	\$38,944	\$200,282	\$125,029
Per Capita Revenue:	\$36	\$113	\$79
Per Capita Expenditures:	\$9	\$106	\$67
Revenues over (under) Expenditures:	\$120,843	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	715.61%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$278,686	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$62	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$50,458	\$22,450	\$
Total Unrestricted Net Assets:	\$228,228	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Reddick Community Fire Protection District		
<b>Unit Code:</b>	053/085/06	<b>County:</b>	Livingston
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,310,831		
<b>Equalized Assessed Valuation:</b>	\$11,828,827		
<b>Population:</b>	750		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	12	
	<b>Salaries Paid:</b>	\$6,277	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$191,236	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$255	\$126	\$76
Revenue Collected During FY 18:	\$111,694	\$207,233	\$143,155
Expenditures During FY 18:	\$76,861	\$200,282	\$125,029
Per Capita Revenue:	\$149	\$113	\$79
Per Capita Expenditures:	\$102	\$106	\$67
Revenues over (under) Expenditures:	\$34,833	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	294.13%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$226,069	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$301	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$226,069	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Reynolds Fire Protection District														
<b>Unit Code:</b>	081/140/06	<b>County:</b>	Rock Island												
<b>Fiscal Year End:</b>	4/30/2018														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$205,028														
<b>Equalized Assessed Valuation:</b>	\$45,787,510														
<b>Population:</b>	15,000														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$241,181	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$16	\$126	\$76
Revenue Collected During FY 18:	\$192,378	\$207,233	\$143,155
Expenditures During FY 18:	\$102,993	\$200,282	\$125,029
Per Capita Revenue:	\$13	\$113	\$79
Per Capita Expenditures:	\$7	\$106	\$67
Revenues over (under) Expenditures:	\$89,385	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	320.96%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$330,566	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$22	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Richmond Fire Protection District		
<b>Unit Code:</b>	063/110/06	<b>County:</b>	Mchenry
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,256,750		
<b>Equalized Assessed Valuation:</b>	\$96,542,516		
<b>Population:</b>	5,750		
<b>Employees:</b>			
	<b>Full Time:</b>	1	
	<b>Part Time:</b>	32	
	<b>Salaries Paid:</b>	\$499,374	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$94,784	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$16	\$169	\$94
Revenue Collected During FY 18:	\$922,189	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$1,112,098	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$160	\$253	\$218
Per Capita Expenditures:	\$193	\$250	\$216
Revenues over (under) Expenditures:	-\$189,909	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	4.39%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$48,875	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$9	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$48,875	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$428,916</b>	<b>\$3,547,817</b>	<b>\$214,199</b>
Per Capita Debt:	<b>\$75</b>	<b>\$124</b>	<b>\$19</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$8,439	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2	\$
Revenue Collected During FY 18:	\$	\$21,941	\$
Expenditures During FY 18:	\$	\$19,068	\$
Per Capita Revenue:	\$	\$5	\$
Per Capita Expenditures:	\$	\$4	\$
Operating Income (loss):	\$	\$2,873	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>2.19%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	\$8,958	\$
Per Capita Ending Retained Earnings:	\$	\$2	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Richwood Fire Protection District</b>		
<b>Unit Code:</b>	007/030/06	<b>County:</b>	Calhoun
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$21,000		
<b>Equalized Assessed Valuation:</b>	\$11,887,460		
<b>Population:</b>	1,500		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$48,602	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$32	\$126	\$76
Revenue Collected During FY 18:	\$22,067	\$207,233	\$143,155
Expenditures During FY 18:	\$13,923	\$200,282	\$125,029
Per Capita Revenue:	\$15	\$113	\$79
Per Capita Expenditures:	\$9	\$106	\$67
Revenues over (under) Expenditures:	\$8,144	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	407.57%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$56,746	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$38	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$56,746	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Ridge Farm Fire Protection District</b>														
<b>Unit Code:</b>	092/070/06	<b>County:</b>	Vermilion												
<b>Fiscal Year End:</b>	4/30/2018														
<b>Accounting Method:</b>	Cash With Assets														
<b>Appropriation or Budget:</b>	\$254,123														
<b>Equalized Assessed Valuation:</b>	\$19,764,876														
<b>Population:</b>	989														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	<b>\$157,695</b>	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	<b>\$159</b>	\$126	\$76
Revenue Collected During FY 18:	<b>\$100,156</b>	\$207,233	\$143,155
Expenditures During FY 18:	<b>\$176,872</b>	\$200,282	\$125,029
Per Capita Revenue:	<b>\$101</b>	\$113	\$79
Per Capita Expenditures:	<b>\$179</b>	\$106	\$67
Revenues over (under) Expenditures:	<b>-\$76,716</b>	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	<b>45.78%</b>	201.51%	121.11%
Ending Fund Balance for FY 18:	<b>\$80,979</b>	\$254,489	\$154,310
Per Capita Ending Fund Balance:	<b>\$82</b>	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$19,352</b>	\$22,450	\$
Total Unrestricted Net Assets:	<b>\$61,627</b>	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Ridge Lake Fire Protection District</b>														
<b>Unit Code:</b>	060/060/06	<b>County:</b>	Mason												
<b>Fiscal Year End:</b>	4/30/2018														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$38,439														
<b>Equalized Assessed Valuation:</b>	\$4,268,900														
<b>Population:</b>	900														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$25,696	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$29	\$126	\$76
Revenue Collected During FY 18:	\$21,349	\$207,233	\$143,155
Expenditures During FY 18:	\$30,828	\$200,282	\$125,029
Per Capita Revenue:	\$24	\$113	\$79
Per Capita Expenditures:	\$34	\$106	\$67
Revenues over (under) Expenditures:	-\$9,479	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	52.60%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$16,217	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$18	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$10,500</b>	\$126,531	\$
Per Capita Debt:	<b>\$12</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Rio Fire Protection District</b>		
<b>Unit Code:</b>	048/110/06	<b>County:</b>	Knox
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$102,450		
<b>Equalized Assessed Valuation:</b>	\$15,632,093		
<b>Population:</b>	390		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$224,439	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$575	\$126	\$76
Revenue Collected During FY 18:	\$62,978	\$207,233	\$143,155
Expenditures During FY 18:	\$83,703	\$200,282	\$125,029
Per Capita Revenue:	\$161	\$113	\$79
Per Capita Expenditures:	\$215	\$106	\$67
Revenues over (under) Expenditures:	-\$20,725	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	243.38%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$203,714	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$522	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$192,645	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Riverton Area Fire Protection District</b>		
<b>Unit Code:</b>	083/155/06	<b>County:</b>	Sangamon
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$325,000		
<b>Equalized Assessed Valuation:</b>	\$104,477,343		
<b>Population:</b>	8,000		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	26		
<b>Salaries Paid:</b>	\$40,556		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$346,746	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$43	\$126	\$76
Revenue Collected During FY 18:	\$304,491	\$207,233	\$143,155
Expenditures During FY 18:	\$239,540	\$200,282	\$125,029
Per Capita Revenue:	\$38	\$113	\$79
Per Capita Expenditures:	\$30	\$106	\$67
Revenues over (under) Expenditures:	\$64,951	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	171.87%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$411,697	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$51	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$411,697	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$615,000</b>	<b>\$126,531</b>	<b>\$</b>
Per Capita Debt:	<b>\$77</b>	<b>\$59</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$424</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 18:	<b>\$</b>	<b>\$916</b>	<b>\$</b>
Expenditures During FY 18:	<b>\$</b>	<b>\$829</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$88</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	<b>\$</b>	<b>\$512</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Rivoli Fire Protection District</b>		
<b>Unit Code:</b>	066/050/06	<b>County:</b>	Mercer
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$102,100		
<b>Equalized Assessed Valuation:</b>	\$19,470,200		
<b>Population:</b>	1,210		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$227,849	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$188	\$126	\$76
Revenue Collected During FY 18:	\$61,536	\$207,233	\$143,155
Expenditures During FY 18:	\$40,783	\$200,282	\$125,029
Per Capita Revenue:	\$51	\$113	\$79
Per Capita Expenditures:	\$34	\$106	\$67
Revenues over (under) Expenditures:	\$20,753	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	609.87%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$248,722	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$206	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$248,722	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Roanoke Fire Protection District</b>		
<b>Unit Code:</b>	102/065/06	<b>County:</b>	Woodford
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,042,600		
<b>Equalized Assessed Valuation:</b>	\$58,560,284		
<b>Population:</b>	2,065		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	33		
<b>Salaries Paid:</b>	\$41,800		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$715,365	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$346	\$126	\$76
Revenue Collected During FY 18:	\$392,798	\$207,233	\$143,155
Expenditures During FY 18:	\$286,589	\$200,282	\$125,029
Per Capita Revenue:	\$190	\$113	\$79
Per Capita Expenditures:	\$139	\$106	\$67
Revenues over (under) Expenditures:	\$106,209	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	286.67%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$821,574	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$398	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$821,574	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Roberts Park Fire Protection District</b>		
<b>Unit Code:</b>	016/310/06	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$4,346,844		
<b>Equalized Assessed Valuation:</b>	\$395,046,264		
<b>Population:</b>	20,100		
<b>Employees:</b>			
	<b>Full Time:</b>	18	
	<b>Part Time:</b>	47	
	<b>Salaries Paid:</b>	\$2,688,812	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,695,067	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$84	\$169	\$94
Revenue Collected During FY 18:	\$4,026,398	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$4,211,680	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$200	\$253	\$218
Per Capita Expenditures:	\$210	\$250	\$216
Revenues over (under) Expenditures:	-\$185,282	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	35.85%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$1,509,785	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$75	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,731,502	\$671,107	\$161,984
Total Unrestricted Net Assets:	-\$2,221,718	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$164,517</b>	<b>\$3,547,817</b>	<b>\$214,199</b>
Per Capita Debt:	<b>\$8</b>	<b>\$124</b>	<b>\$19</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	<b>\$8,439</b>	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	<b>\$2</b>	\$
Revenue Collected During FY 18:	\$	<b>\$21,941</b>	\$
Expenditures During FY 18:	\$	<b>\$19,068</b>	\$
Per Capita Revenue:	\$	<b>\$5</b>	\$
Per Capita Expenditures:	\$	<b>\$4</b>	\$
Operating Income (loss):	\$	<b>\$2,873</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>2.19%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	<b>\$8,958</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$2</b>	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Roberts-Melvin Fire Protection District</b>		
<b>Unit Code:</b>	027/040/06	<b>County:</b>	Ford
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$191,572		
<b>Equalized Assessed Valuation:</b>	\$31,066,300		
<b>Population:</b>	1,370		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	8	
	<b>Salaries Paid:</b>	\$5,000	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	<b>\$367,756</b>	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	<b>\$268</b>	\$126	\$76
Revenue Collected During FY 18:	<b>\$143,344</b>	\$207,233	\$143,155
Expenditures During FY 18:	<b>\$97,421</b>	\$200,282	\$125,029
Per Capita Revenue:	<b>\$105</b>	\$113	\$79
Per Capita Expenditures:	<b>\$71</b>	\$106	\$67
Revenues over (under) Expenditures:	<b>\$45,923</b>	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	<b>424.83%</b>	201.51%	121.11%
Ending Fund Balance for FY 18:	<b>\$413,877</b>	\$254,489	\$154,310
Per Capita Ending Fund Balance:	<b>\$302</b>	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$49,174</b>	\$22,450	\$
Total Unrestricted Net Assets:	<b>\$364,703</b>	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$127,095</b>	\$126,531	\$
Per Capita Debt:	<b>\$93</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Robinson Twp Fire Protection District</b>		
<b>Unit Code:</b>	017/050/06	<b>County:</b>	Crawford
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,377,100		
<b>Equalized Assessed Valuation:</b>	\$337,132,865		
<b>Population:</b>	7,713		
<b>Employees:</b>			
<b>Full Time:</b>	9		
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$551,063		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	<b>\$1,381,635</b>	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	<b>\$179</b>	\$169	\$94
Revenue Collected During FY 18:	<b>\$1,037,786</b>	\$4,873,273	\$3,378,976
Expenditures During FY 18:	<b>\$974,085</b>	\$4,750,592	\$3,026,715
Per Capita Revenue:	<b>\$135</b>	\$253	\$218
Per Capita Expenditures:	<b>\$126</b>	\$250	\$216
Revenues over (under) Expenditures:	<b>\$63,701</b>	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	<b>148.38%</b>	71.96%	38.86%
Ending Fund Balance for FY 18:	<b>\$1,445,336</b>	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	<b>\$187</b>	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$13,468</b>	\$671,107	\$161,984
Total Unrestricted Net Assets:	<b>\$1,431,868</b>	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$404,648</b>	<b>\$3,547,817</b>	<b>\$214,199</b>
Per Capita Debt:	<b>\$52</b>	<b>\$124</b>	<b>\$19</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	<b>\$8,439</b>	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	<b>\$2</b>	\$
Revenue Collected During FY 18:	\$	<b>\$21,941</b>	\$
Expenditures During FY 18:	\$	<b>\$19,068</b>	\$
Per Capita Revenue:	\$	<b>\$5</b>	\$
Per Capita Expenditures:	\$	<b>\$4</b>	\$
Operating Income (loss):	\$	<b>\$2,873</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>2.19%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	<b>\$8,958</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$2</b>	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Rochester Fire Protection District</b>		
<b>Unit Code:</b>	083/160/06	<b>County:</b>	Sangamon
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,293,687		
<b>Equalized Assessed Valuation:</b>	\$188,147,194		
<b>Population:</b>	4,500		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	48		
<b>Salaries Paid:</b>	\$93,114		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$513,499	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$114	\$126	\$76
Revenue Collected During FY 18:	\$616,071	\$207,233	\$143,155
Expenditures During FY 18:	\$416,012	\$200,282	\$125,029
Per Capita Revenue:	\$137	\$113	\$79
Per Capita Expenditures:	\$92	\$106	\$67
Revenues over (under) Expenditures:	\$200,059	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	171.52%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$713,558	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$159	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$157,151	\$22,450	\$
Total Unrestricted Net Assets:	\$556,407	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$106,197</b>	<b>\$126,531</b>	<b>\$</b>
Per Capita Debt:	<b>\$24</b>	<b>\$59</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$424</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 18:	<b>\$</b>	<b>\$916</b>	<b>\$</b>
Expenditures During FY 18:	<b>\$</b>	<b>\$829</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$88</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	<b>\$</b>	<b>\$512</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Rock City Fire Protection District</b>		
<b>Unit Code:</b>	089/090/06	<b>County:</b>	Stephenson
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$301,905		
<b>Equalized Assessed Valuation:</b>	\$24,333,995		
<b>Population:</b>	782		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$130,473	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$167	\$126	\$76
Revenue Collected During FY 18:	\$203,852	\$207,233	\$143,155
Expenditures During FY 18:	\$166,218	\$200,282	\$125,029
Per Capita Revenue:	\$261	\$113	\$79
Per Capita Expenditures:	\$213	\$106	\$67
Revenues over (under) Expenditures:	\$37,634	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	101.14%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$168,107	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$215	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$168,107	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$334,000</b>	\$126,531	\$
Per Capita Debt:	<b>\$427</b>	\$59	\$
General Obligation Debt over EAV:	<b>1.37%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Rock Falls Rural Fire Protection District</b>		
<b>Unit Code:</b>	098/050/06	<b>County:</b>	Whiteside
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$285,000		
<b>Equalized Assessed Valuation:</b>	\$90,783,135		
<b>Population:</b>	4,000		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>		
	<b>Salaries Paid:</b>	\$	

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$166,056	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$42	\$126	\$76
Revenue Collected During FY 18:	\$272,837	\$207,233	\$143,155
Expenditures During FY 18:	\$362,702	\$200,282	\$125,029
Per Capita Revenue:	\$68	\$113	\$79
Per Capita Expenditures:	\$91	\$106	\$67
Revenues over (under) Expenditures:	-\$89,865	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	21.01%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$76,191	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$19	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$76,192	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Rockdale Fire Protection District</b>		
<b>Unit Code:</b>	099/125/06	<b>County:</b>	Will
<b>Fiscal Year End:</b>	12/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,104,406		
<b>Equalized Assessed Valuation:</b>	\$68,407,342		
<b>Population:</b>	1,976		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	28		
<b>Salaries Paid:</b>	\$31,291		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$689,907	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$349	\$126	\$76
Revenue Collected During FY 18:	\$438,392	\$207,233	\$143,155
Expenditures During FY 18:	\$531,587	\$200,282	\$125,029
Per Capita Revenue:	\$222	\$113	\$79
Per Capita Expenditures:	\$269	\$106	\$67
Revenues over (under) Expenditures:	-\$93,195	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	112.25%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$596,712	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$302	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$21,171	\$22,450	\$
Total Unrestricted Net Assets:	\$575,541	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Rockland Fire Protection District</b>		
<b>Unit Code:</b>	049/110/06	<b>County:</b>	Lake
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$733,000		
<b>Equalized Assessed Valuation:</b>	\$94,247,424		
<b>Population:</b>	2,288		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	37		
<b>Salaries Paid:</b>	\$159,440		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$302,402	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$132	\$126	\$76
Revenue Collected During FY 18:	\$641,154	\$207,233	\$143,155
Expenditures During FY 18:	\$583,217	\$200,282	\$125,029
Per Capita Revenue:	\$280	\$113	\$79
Per Capita Expenditures:	\$255	\$106	\$67
Revenues over (under) Expenditures:	\$57,937	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	61.78%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$360,339	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$157	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$360,339	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$577,660</b>	\$126,531	\$
Per Capita Debt:	<b>\$252</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Rockton Fire Protection District</b>		
<b>Unit Code:</b>	101/100/06	<b>County:</b>	Winnebago
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$2,578,050		
<b>Equalized Assessed Valuation:</b>	\$220,657,488		
<b>Population:</b>	7,525		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	52		
<b>Salaries Paid:</b>	\$452,792		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$4,177,133	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$555	\$169	\$94
Revenue Collected During FY 18:	\$1,992,953	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$1,376,670	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$265	\$253	\$218
Per Capita Expenditures:	\$183	\$250	\$216
Revenues over (under) Expenditures:	\$616,283	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	348.19%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$4,793,416	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$637	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$4,793,416	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$3,547,817	\$214,199
Per Capita Debt:	\$	\$124	\$19
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$8,439	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2	\$
Revenue Collected During FY 18:	\$	\$21,941	\$
Expenditures During FY 18:	\$	\$19,068	\$
Per Capita Revenue:	\$	\$5	\$
Per Capita Expenditures:	\$	\$4	\$
Operating Income (loss):	\$	\$2,873	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.19%	0.00%
Ending Retained Earnings for FY 17:	\$	\$8,958	\$
Per Capita Ending Retained Earnings:	\$	\$2	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Rolling Acres Fire Protection District</b>														
<b>Unit Code:</b>	010/115/06	<b>County:</b>	Champaign												
<b>Fiscal Year End:</b>	4/30/2018														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$35,993														
<b>Equalized Assessed Valuation:</b>	\$9,337,600														
<b>Population:</b>	675														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$22,754	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$34	\$126	\$76
Revenue Collected During FY 18:	\$35,992	\$207,233	\$143,155
Expenditures During FY 18:	\$31,788	\$200,282	\$125,029
Per Capita Revenue:	\$53	\$113	\$79
Per Capita Expenditures:	\$47	\$106	\$67
Revenues over (under) Expenditures:	\$4,204	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	84.81%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$26,958	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$40	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$26,958	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Roodhouse Fire Protection District</b>														
<b>Unit Code:</b>	031/030/06	<b>County:</b>	Greene												
<b>Fiscal Year End:</b>	6/30/2018														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$163,400														
<b>Equalized Assessed Valuation:</b>	\$29,030,286														
<b>Population:</b>	1,689														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$63,255	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$37	\$126	\$76
Revenue Collected During FY 18:	\$101,383	\$207,233	\$143,155
Expenditures During FY 18:	\$92,634	\$200,282	\$125,029
Per Capita Revenue:	\$60	\$113	\$79
Per Capita Expenditures:	\$55	\$106	\$67
Revenues over (under) Expenditures:	\$8,749	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	77.73%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$72,004	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$43	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$72,004	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$70,587</b>	\$126,531	\$
Per Capita Debt:	<b>\$42</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Rosedale Fire Protection District</b>														
<b>Unit Code:</b>	042/020/06	<b>County:</b>	Jersey												
<b>Fiscal Year End:</b>	4/30/2018														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$20,000														
<b>Equalized Assessed Valuation:</b>	\$6,323,329														
<b>Population:</b>	515														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$27,366	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$53	\$126	\$76
Revenue Collected During FY 18:	\$18,973	\$207,233	\$143,155
Expenditures During FY 18:	\$17,908	\$200,282	\$125,029
Per Capita Revenue:	\$37	\$113	\$79
Per Capita Expenditures:	\$35	\$106	\$67
Revenues over (under) Expenditures:	\$1,065	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	158.76%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$28,431	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$55	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Roselle #1 Fire Protection District</b>														
<b>Unit Code:</b>	022/185/06	<b>County:</b>	Dupage												
<b>Fiscal Year End:</b>	12/31/2018														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$1,641,200														
<b>Equalized Assessed Valuation:</b>	\$148,627,059														
<b>Population:</b>	23,000														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td style="border: 1px solid black; width: 15%;"></td> <td style="border: 1px solid black; width: 15%;"></td> <td style="border: 1px solid black; width: 15%;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td style="border: 1px solid black;"></td> <td style="border: 1px solid black;"></td> <td style="border: 1px solid black;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td style="border: 1px solid black;"></td> <td style="border: 1px solid black;"></td> <td style="border: 1px solid black; text-align: right;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>			\$
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>			\$												

**Blended Component Units**

Number Submitted = 1

Roselle#1 Fire Protection District

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$759,937	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$33	\$126	\$76
Revenue Collected During FY 18:	\$803,844	\$207,233	\$143,155
Expenditures During FY 18:	\$720,852	\$200,282	\$125,029
Per Capita Revenue:	\$35	\$113	\$79
Per Capita Expenditures:	\$31	\$106	\$67
Revenues over (under) Expenditures:	\$82,992	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	116.94%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$842,929	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$37	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$130,679	\$22,450	\$
Total Unrestricted Net Assets:	\$712,250	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Roseville-Swan-Point Pleasant-Ellison Fire Protection District		
<b>Unit Code:</b>	094/030/06	<b>County:</b>	Warren
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,258,259		
<b>Equalized Assessed Valuation:</b>	\$69,600,284		
<b>Population:</b>	3,000		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	45	
	<b>Salaries Paid:</b>	\$32,551	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$592,610	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$198	\$126	\$76
Revenue Collected During FY 18:	\$436,383	\$207,233	\$143,155
Expenditures During FY 18:	\$356,074	\$200,282	\$125,029
Per Capita Revenue:	\$145	\$113	\$79
Per Capita Expenditures:	\$119	\$106	\$67
Revenues over (under) Expenditures:	\$80,309	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	188.98%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$672,919	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$224	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$414,357	\$22,450	\$
Total Unrestricted Net Assets:	\$258,891	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$1,296,343</b>	\$126,531	\$
Per Capita Debt:	<b>\$432</b>	\$59	\$
General Obligation Debt over EAV:	<b>1.70%</b>	0.07%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Rosewood Heights Fire Protection District</b>		
<b>Unit Code:</b>	057/160/06	<b>County:</b>	Madison
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$703,700		
<b>Equalized Assessed Valuation:</b>	\$44,702,030		
<b>Population:</b>	4,038		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	6	
	<b>Salaries Paid:</b>	\$56,704	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$268,704	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$67	\$126	\$76
Revenue Collected During FY 18:	\$195,925	\$207,233	\$143,155
Expenditures During FY 18:	\$217,467	\$200,282	\$125,029
Per Capita Revenue:	\$49	\$113	\$79
Per Capita Expenditures:	\$54	\$106	\$67
Revenues over (under) Expenditures:	-\$21,542	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	113.65%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$247,162	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$61	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$131,491	\$22,450	\$
Total Unrestricted Net Assets:	\$115,671	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$149,359</b>	<b>\$126,531</b>	<b>\$</b>
Per Capita Debt:	<b>\$37</b>	<b>\$59</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$424</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 18:	<b>\$</b>	<b>\$916</b>	<b>\$</b>
Expenditures During FY 18:	<b>\$</b>	<b>\$829</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$88</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	<b>\$</b>	<b>\$512</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Rossville Fire Protection District</b>		
<b>Unit Code:</b>	092/075/06	<b>County:</b>	Vermilion
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$195,805		
<b>Equalized Assessed Valuation:</b>	\$27,692,456		
<b>Population:</b>	1,230		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$178,972	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$146	\$126	\$76
Revenue Collected During FY 18:	\$171,378	\$207,233	\$143,155
Expenditures During FY 18:	\$190,748	\$200,282	\$125,029
Per Capita Revenue:	\$139	\$113	\$79
Per Capita Expenditures:	\$155	\$106	\$67
Revenues over (under) Expenditures:	-\$19,370	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	83.67%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$159,602	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$130	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$159,602	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$609,000</b>	\$126,531	\$
Per Capita Debt:	<b>\$495</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Rural Griggsville Fire Protection District</b>														
<b>Unit Code:</b>	075/053/06	<b>County:</b>	Pike												
<b>Fiscal Year End:</b>	4/30/2018														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$18,059														
<b>Equalized Assessed Valuation:</b>	\$15,147,409														
<b>Population:</b>	400														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$5,177	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$13	\$126	\$76
Revenue Collected During FY 18:	\$18,059	\$207,233	\$143,155
Expenditures During FY 18:	\$17,507	\$200,282	\$125,029
Per Capita Revenue:	\$45	\$113	\$79
Per Capita Expenditures:	\$44	\$106	\$67
Revenues over (under) Expenditures:	\$552	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	32.72%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$5,729	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$14	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Rural Pittsfield Fire Protection District</b>														
<b>Unit Code:</b>	075/055/06	<b>County:</b>	Pike												
<b>Fiscal Year End:</b>	4/30/2018														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$34,000														
<b>Equalized Assessed Valuation:</b>	\$20,800,000														
<b>Population:</b>	1,500														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	-\$11,637	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	-\$8	\$126	\$76
Revenue Collected During FY 18:	\$32,531	\$207,233	\$143,155
Expenditures During FY 18:	\$792	\$200,282	\$125,029
Per Capita Revenue:	\$22	\$113	\$79
Per Capita Expenditures:	\$1	\$106	\$67
Revenues over (under) Expenditures:	\$31,739	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	2538.13%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$20,102	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$13	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Rural Pope County Fire Protection District</b>														
<b>Unit Code:</b>	076/010/06	<b>County:</b>	Pope												
<b>Fiscal Year End:</b>	9/30/2018														
<b>Accounting Method:</b>	Cash With Assets														
<b>Appropriation or Budget:</b>	\$152,735														
<b>Equalized Assessed Valuation:</b>	\$42,737,695														
<b>Population:</b>	3,573														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$121,106	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$34	\$126	\$76
Revenue Collected During FY 18:	\$184,693	\$207,233	\$143,155
Expenditures During FY 18:	\$188,639	\$200,282	\$125,029
Per Capita Revenue:	\$52	\$113	\$79
Per Capita Expenditures:	\$53	\$106	\$67
Revenues over (under) Expenditures:	-\$3,946	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	56.04%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$105,715	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$30	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$503,859	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Rutland-Dundee Twp Fire Protection District		
<b>Unit Code:</b>	045/150/06	<b>County:</b>	Kane
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$3,770,759		
<b>Equalized Assessed Valuation:</b>	\$380,466,472		
<b>Population:</b>	14,500		
<b>Employees:</b>			
<b>Full Time:</b>	8		
<b>Part Time:</b>	23		
<b>Salaries Paid:</b>	\$1,359,951		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$764,780	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$53	\$169	\$94
Revenue Collected During FY 18:	\$2,696,004	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$2,766,998	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$186	\$253	\$218
Per Capita Expenditures:	\$191	\$250	\$216
Revenues over (under) Expenditures:	-\$70,994	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	26.01%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$719,771	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$50	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$430,019	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$44,991	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$3,547,817	\$214,199
Per Capita Debt:	\$	\$124	\$19
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$8,439	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2	\$
Revenue Collected During FY 18:	\$	\$21,941	\$
Expenditures During FY 18:	\$	\$19,068	\$
Per Capita Revenue:	\$	\$5	\$
Per Capita Expenditures:	\$	\$4	\$
Operating Income (loss):	\$	\$2,873	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	2.19%	0.00%
Ending Retained Earnings for FY 17:	\$	\$8,958	\$
Per Capita Ending Retained Earnings:	\$	\$2	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Sadorus Fire Protection District</b>														
<b>Unit Code:</b>	010/125/06	<b>County:</b>	Champaign												
<b>Fiscal Year End:</b>	4/30/2018														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$121,405														
<b>Equalized Assessed Valuation:</b>	\$24,521,653														
<b>Population:</b>	685														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$	\$126	\$76
Revenue Collected During FY 18:	\$68,572	\$207,233	\$143,155
Expenditures During FY 18:	\$62,384	\$200,282	\$125,029
Per Capita Revenue:	\$100	\$113	\$79
Per Capita Expenditures:	\$91	\$106	\$67
Revenues over (under) Expenditures:	\$6,188	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	9.92%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$6,188	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$9	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$249,716</b>	\$126,531	\$
Per Capita Debt:	<b>\$365</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Salem Fire Protection District		
<b>Unit Code:</b>	058/060/06	<b>County:</b>	Marion
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$2,211,953		
<b>Equalized Assessed Valuation:</b>	\$141,939,929		
<b>Population:</b>	7,173		
<b>Employees:</b>			
<b>Full Time:</b>	4		
<b>Part Time:</b>	46		
<b>Salaries Paid:</b>	\$369,342		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$604,899	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$84	\$126	\$76
Revenue Collected During FY 18:	\$786,380	\$207,233	\$143,155
Expenditures During FY 18:	\$745,743	\$200,282	\$125,029
Per Capita Revenue:	\$110	\$113	\$79
Per Capita Expenditures:	\$104	\$106	\$67
Revenues over (under) Expenditures:	\$40,637	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	86.56%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$645,536	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$90	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$251,775	\$22,450	\$
Total Unrestricted Net Assets:	\$393,761	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$237,712</b>	<b>\$126,531</b>	<b>\$</b>
Per Capita Debt:	<b>\$33</b>	<b>\$59</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$424</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 18:	<b>\$</b>	<b>\$916</b>	<b>\$</b>
Expenditures During FY 18:	<b>\$</b>	<b>\$829</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$88</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	<b>\$</b>	<b>\$512</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Salina Township Fire Protection District</b>														
<b>Unit Code:</b>	046/150/06	<b>County:</b>	Kankakee												
<b>Fiscal Year End:</b>	5/31/2018														
<b>Accounting Method:</b>	Cash With Assets														
<b>Appropriation or Budget:</b>	\$234,450														
<b>Equalized Assessed Valuation:</b>	\$24,777,123														
<b>Population:</b>	1,317														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td style="border: 1px solid black; width: 15%;"></td> <td style="border: 1px solid black; width: 15%;"></td> <td style="border: 1px solid black; width: 15%;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td style="border: 1px solid black;"></td> <td style="border: 1px solid black;"></td> <td style="border: 1px solid black;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td style="border: 1px solid black;"></td> <td style="border: 1px solid black;"></td> <td style="border: 1px solid black; text-align: right;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>			\$
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>			\$												

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$143,797	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$109	\$126	\$76
Revenue Collected During FY 18:	\$89,199	\$207,233	\$143,155
Expenditures During FY 18:	\$164,064	\$200,282	\$125,029
Per Capita Revenue:	\$68	\$113	\$79
Per Capita Expenditures:	\$125	\$106	\$67
Revenues over (under) Expenditures:	-\$74,865	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	44.12%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$72,388	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$55	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$72,388	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>San Jose Fire Protection District</b>		
<b>Unit Code:</b>	060/070/06	<b>County:</b>	Mason
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$117,300		
<b>Equalized Assessed Valuation:</b>	\$26,827,762		
<b>Population:</b>	609		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$53,129	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$87	\$126	\$76
Revenue Collected During FY 18:	\$66,373	\$207,233	\$143,155
Expenditures During FY 18:	\$76,363	\$200,282	\$125,029
Per Capita Revenue:	\$109	\$113	\$79
Per Capita Expenditures:	\$125	\$106	\$67
Revenues over (under) Expenditures:	-\$9,990	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	56.49%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$43,139	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$71	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$43,139	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Sandoval Fire Protection District														
<b>Unit Code:</b>	058/070/06	<b>County:</b>	Marion												
<b>Fiscal Year End:</b>	4/30/2018														
<b>Accounting Method:</b>	Cash With Assets														
<b>Appropriation or Budget:</b>	\$312,250														
<b>Equalized Assessed Valuation:</b>	\$26,324,713														
<b>Population:</b>	3,589														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">22</td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$64,235</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>	22			<b>Salaries Paid:</b>	\$64,235		
<b>Full Time:</b>															
<b>Part Time:</b>	22														
<b>Salaries Paid:</b>	\$64,235														

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$482,885	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$135	\$126	\$76
Revenue Collected During FY 18:	\$287,632	\$207,233	\$143,155
Expenditures During FY 18:	\$192,287	\$200,282	\$125,029
Per Capita Revenue:	\$80	\$113	\$79
Per Capita Expenditures:	\$54	\$106	\$67
Revenues over (under) Expenditures:	\$95,345	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	300.71%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$578,230	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$161	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$336,626	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$90,000</b>	\$126,531	\$
Per Capita Debt:	<b>\$25</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Sandusky-Elco-Tamms Fire Protection District</b>														
<b>Unit Code:</b>	002/020/06	<b>County:</b>	Alexander												
<b>Fiscal Year End:</b>	6/30/2018														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$15,670														
<b>Equalized Assessed Valuation:</b>	\$6,960,846														
<b>Population:</b>	1,550														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$284	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$	\$126	\$76
Revenue Collected During FY 18:	\$15,670	\$207,233	\$143,155
Expenditures During FY 18:	\$15,670	\$200,282	\$125,029
Per Capita Revenue:	\$10	\$113	\$79
Per Capita Expenditures:	\$10	\$106	\$67
Revenues over (under) Expenditures:	\$	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	1.81%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$284	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Sandwich Community Fire Protection District		
<b>Unit Code:</b>	019/070/06	<b>County:</b>	Dekalb
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,213,955		
<b>Equalized Assessed Valuation:</b>	\$226,899,211		
<b>Population:</b>	14,500		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	38	
	<b>Salaries Paid:</b>	\$130,606	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,704,990	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$118	\$169	\$94
Revenue Collected During FY 18:	\$1,199,871	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$1,088,304	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$83	\$253	\$218
Per Capita Expenditures:	\$75	\$250	\$216
Revenues over (under) Expenditures:	\$111,567	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	169.46%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$1,844,193	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$127	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$198,937	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$1,645,256	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$449,021</b>	<b>\$3,547,817</b>	<b>\$214,199</b>
Per Capita Debt:	<b>\$31</b>	<b>\$124</b>	<b>\$19</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	<b>\$8,439</b>	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	<b>\$2</b>	\$
Revenue Collected During FY 18:	\$	<b>\$21,941</b>	\$
Expenditures During FY 18:	\$	<b>\$19,068</b>	\$
Per Capita Revenue:	\$	<b>\$5</b>	\$
Per Capita Expenditures:	\$	<b>\$4</b>	\$
Operating Income (loss):	\$	<b>\$2,873</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>2.19%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	<b>\$8,958</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$2</b>	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Sangamon Valley Fire Protection District		
<b>Unit Code:</b>	010/130/06	<b>County:</b>	Champaign
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$146,000		
<b>Equalized Assessed Valuation:</b>	\$91,637,625		
<b>Population:</b>	4,371		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	32	
	<b>Salaries Paid:</b>	\$12,881	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$81,939	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$19	\$126	\$76
Revenue Collected During FY 18:	\$153,404	\$207,233	\$143,155
Expenditures During FY 18:	\$161,934	\$200,282	\$125,029
Per Capita Revenue:	\$35	\$113	\$79
Per Capita Expenditures:	\$37	\$106	\$67
Revenues over (under) Expenditures:	-\$8,530	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	45.33%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$73,409	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$17	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$73,409	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Santa Fe Fire Protection District		
<b>Unit Code:</b>	014/090/06	<b>County:</b>	Clinton
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$114,000		
<b>Equalized Assessed Valuation:</b>	\$27,630,995		
<b>Population:</b>	605		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	6		
<b>Salaries Paid:</b>	\$2,180		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$129,161	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$213	\$126	\$76
Revenue Collected During FY 18:	\$120,650	\$207,233	\$143,155
Expenditures During FY 18:	\$135,174	\$200,282	\$125,029
Per Capita Revenue:	\$199	\$113	\$79
Per Capita Expenditures:	\$223	\$106	\$67
Revenues over (under) Expenditures:	-\$14,524	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	84.81%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$114,637	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$189	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$114,637	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$78,795</b>	\$126,531	\$
Per Capita Debt:	<b>\$130</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Saunemin Fire Protection District</b>		
<b>Unit Code:</b>	053/090/06	<b>County:</b>	Livingston
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$175,000		
<b>Equalized Assessed Valuation:</b>	\$37,239,384		
<b>Population:</b>	950		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	18		
<b>Salaries Paid:</b>	\$9,775		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$163,367	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$172	\$126	\$76
Revenue Collected During FY 18:	\$159,834	\$207,233	\$143,155
Expenditures During FY 18:	\$91,187	\$200,282	\$125,029
Per Capita Revenue:	\$168	\$113	\$79
Per Capita Expenditures:	\$96	\$106	\$67
Revenues over (under) Expenditures:	\$68,647	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	254.44%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$232,014	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$244	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$199,514	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$32,500</b>	\$126,531	\$
Per Capita Debt:	<b>\$34</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Savanna Fire Protection District</b>														
<b>Unit Code:</b>	008/045/06	<b>County:</b>	Carroll												
<b>Fiscal Year End:</b>	4/30/2018														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$123,500														
<b>Equalized Assessed Valuation:</b>	\$19,807,579														
<b>Population:</b>	835														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$9,241	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$11	\$126	\$76
Revenue Collected During FY 18:	\$118,907	\$207,233	\$143,155
Expenditures During FY 18:	\$116,289	\$200,282	\$125,029
Per Capita Revenue:	\$142	\$113	\$79
Per Capita Expenditures:	\$139	\$106	\$67
Revenues over (under) Expenditures:	\$2,618	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	10.20%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$11,859	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$14	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$8,233	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Saybrook-Arrowsmith Fire Protection District		
<b>Unit Code:</b>	064/170/06	<b>County:</b>	McLean
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$257,900		
<b>Equalized Assessed Valuation:</b>	\$62,116,122		
<b>Population:</b>	1,400		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	9	
	<b>Salaries Paid:</b>	\$3,249	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$156,085	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$111	\$126	\$76
Revenue Collected During FY 18:	\$427,815	\$207,233	\$143,155
Expenditures During FY 18:	\$336,548	\$200,282	\$125,029
Per Capita Revenue:	\$306	\$113	\$79
Per Capita Expenditures:	\$240	\$106	\$67
Revenues over (under) Expenditures:	\$91,267	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	73.50%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$247,352	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$177	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$32,642	\$22,450	\$
Total Unrestricted Net Assets:	\$214,710	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$696,988</b>	\$126,531	\$
Per Capita Debt:	<b>\$498</b>	\$59	\$
General Obligation Debt over EAV:	<b>1.12%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Scales Mound Fire Protection District		
<b>Unit Code:</b>	043/050/06	<b>County:</b>	Jo Daviess
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,304,151		
<b>Equalized Assessed Valuation:</b>	\$213,839,835		
<b>Population:</b>	3,370		
<b>Employees:</b>			
	<b>Full Time:</b>	1	
	<b>Part Time:</b>	1	
	<b>Salaries Paid:</b>	\$75,900	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$185,110	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$55	\$169	\$94
Revenue Collected During FY 18:	\$934,814	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$1,107,364	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$277	\$253	\$218
Per Capita Expenditures:	\$329	\$250	\$216
Revenues over (under) Expenditures:	-\$172,550	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	1.13%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$12,560	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$4	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$12,560	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$3,547,817	\$214,199
Per Capita Debt:	\$	\$124	\$19
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$8,439	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2	\$
Revenue Collected During FY 18:	\$	\$21,941	\$
Expenditures During FY 18:	\$	\$19,068	\$
Per Capita Revenue:	\$	\$5	\$
Per Capita Expenditures:	\$	\$4	\$
Operating Income (loss):	\$	\$2,873	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.19%	0.00%
Ending Retained Earnings for FY 17:	\$	\$8,958	\$
Per Capita Ending Retained Earnings:	\$	\$2	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Schaeferville Fire Protection District		
<b>Unit Code:</b>	090/160/06	<b>County:</b>	Tazewell
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$164,238		
<b>Equalized Assessed Valuation:</b>	\$9,438,108		
<b>Population:</b>	1,275		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$10,599	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$8	\$126	\$76
Revenue Collected During FY 18:	\$60,944	\$207,233	\$143,155
Expenditures During FY 18:	\$324,159	\$200,282	\$125,029
Per Capita Revenue:	\$48	\$113	\$79
Per Capita Expenditures:	\$254	\$106	\$67
Revenues over (under) Expenditures:	-\$263,215	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	10.76%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$34,867	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$27	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$34,867	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$490,000</b>	\$126,531	\$
Per Capita Debt:	<b>\$384</b>	\$59	\$
General Obligation Debt over EAV:	<b>5.19%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Schuyler Fire Protection District		
<b>Unit Code:</b>	084/020/06	<b>County:</b>	Schuyler
<b>Fiscal Year End:</b>	12/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$70,000		
<b>Equalized Assessed Valuation:</b>	\$2,000,000		
<b>Population:</b>	3,200		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$44,275	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$14	\$126	\$76
Revenue Collected During FY 18:	\$128,164	\$207,233	\$143,155
Expenditures During FY 18:	\$121,261	\$200,282	\$125,029
Per Capita Revenue:	\$40	\$113	\$79
Per Capita Expenditures:	\$38	\$106	\$67
Revenues over (under) Expenditures:	\$6,903	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	42.20%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$51,178	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$16	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$44,413	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Scott Fire Protection District		
<b>Unit Code:</b>	010/135/06	<b>County:</b>	Champaign
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$170,192		
<b>Equalized Assessed Valuation:</b>	\$70,343,243		
<b>Population:</b>	2,025		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$52,303	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$26	\$126	\$76
Revenue Collected During FY 18:	\$170,538	\$207,233	\$143,155
Expenditures During FY 18:	\$168,468	\$200,282	\$125,029
Per Capita Revenue:	\$84	\$113	\$79
Per Capita Expenditures:	\$83	\$106	\$67
Revenues over (under) Expenditures:	\$2,070	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	32.27%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$54,373	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$27	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$4,773	\$13,375	\$
Total Unreserved Funds:	\$49,600	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Scottville-Modesto Fire Protection District</b>		
<b>Unit Code:</b>	056/035/06	<b>County:</b>	Macoupin
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$106,336		
<b>Equalized Assessed Valuation:</b>	\$24,640,610		
<b>Population:</b>	2,500		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$37,112	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$15	\$126	\$76
Revenue Collected During FY 18:	\$70,265	\$207,233	\$143,155
Expenditures During FY 18:	\$43,844	\$200,282	\$125,029
Per Capita Revenue:	\$28	\$113	\$79
Per Capita Expenditures:	\$18	\$106	\$67
Revenues over (under) Expenditures:	\$26,421	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	144.91%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$63,533	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$25	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$63,533	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Seaton Community Fire Protection District</b>		
<b>Unit Code:</b>	066/060/06	<b>County:</b>	Mercer
<b>Fiscal Year End:</b>	7/31/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$181,773		
<b>Equalized Assessed Valuation:</b>	\$23,158,012		
<b>Population:</b>	750		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	3		
<b>Salaries Paid:</b>	\$4,183		

<b>Blended Component Units</b>

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$135,042	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$180	\$126	\$76
Revenue Collected During FY 18:	\$110,359	\$207,233	\$143,155
Expenditures During FY 18:	\$70,785	\$200,282	\$125,029
Per Capita Revenue:	\$147	\$113	\$79
Per Capita Expenditures:	\$94	\$106	\$67
Revenues over (under) Expenditures:	\$39,574	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	246.69%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$174,616	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$233	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$147,517	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$27,099</b>	\$126,531	\$
Per Capita Debt:	<b>\$36</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Seatonville Fire Protection District		
<b>Unit Code:</b>	006/130/06	<b>County:</b>	Bureau
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$53,900		
<b>Equalized Assessed Valuation:</b>	\$11,822,529		
<b>Population:</b>	985		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$135,353	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$137	\$126	\$76
Revenue Collected During FY 18:	\$36,926	\$207,233	\$143,155
Expenditures During FY 18:	\$25,017	\$200,282	\$125,029
Per Capita Revenue:	\$37	\$113	\$79
Per Capita Expenditures:	\$25	\$106	\$67
Revenues over (under) Expenditures:	\$11,909	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	588.65%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$147,262	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$150	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Secor Fire Protection District		
<b>Unit Code:</b>	102/070/06	<b>County:</b>	Woodford
<b>Fiscal Year End:</b>	5/1/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$165,500		
<b>Equalized Assessed Valuation:</b>	\$34,670,322		
<b>Population:</b>	1,250		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	17		
<b>Salaries Paid:</b>	\$11,563		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$	\$126	\$76
Revenue Collected During FY 18:	<b>\$163,768</b>	\$207,233	\$143,155
Expenditures During FY 18:	<b>\$135,206</b>	\$200,282	\$125,029
Per Capita Revenue:	<b>\$131</b>	\$113	\$79
Per Capita Expenditures:	<b>\$108</b>	\$106	\$67
Revenues over (under) Expenditures:	<b>\$28,562</b>	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	<b>21.12%</b>	201.51%	121.11%
Ending Fund Balance for FY 18:	<b>\$28,562</b>	\$254,489	\$154,310
Per Capita Ending Fund Balance:	<b>\$23</b>	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	<b>-\$247,551</b>	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$311,018</b>	\$126,531	\$
Per Capita Debt:	<b>\$249</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Seneca Fire Protection &amp; Ambulance District Fire Protection</b>		
<b>Unit Code:</b>	050/120/06	<b>County:</b>	Lasalle
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$1,199,400		
<b>Equalized Assessed Valuation:</b>	\$21,783,125		
<b>Population:</b>	4,000		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	5		
<b>Salaries Paid:</b>	\$94,755		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$773,483	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$193	\$126	\$76
Revenue Collected During FY 18:	\$658,831	\$207,233	\$143,155
Expenditures During FY 18:	\$743,522	\$200,282	\$125,029
Per Capita Revenue:	\$165	\$113	\$79
Per Capita Expenditures:	\$186	\$106	\$67
Revenues over (under) Expenditures:	-\$84,691	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	92.64%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$688,792	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$172	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$238,490	\$22,450	\$
Total Unrestricted Net Assets:	\$450,304	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Serena Fire Protection District														
<b>Unit Code:</b>	050/110/06	<b>County:</b>	Lasalle												
<b>Fiscal Year End:</b>	4/30/2018														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$976,928														
<b>Equalized Assessed Valuation:</b>	\$146,990,186														
<b>Population:</b>	4,000														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$487,803	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$122	\$126	\$76
Revenue Collected During FY 18:	\$402,012	\$207,233	\$143,155
Expenditures During FY 18:	\$429,299	\$200,282	\$125,029
Per Capita Revenue:	\$101	\$113	\$79
Per Capita Expenditures:	\$107	\$106	\$67
Revenues over (under) Expenditures:	-\$27,287	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	107.27%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$460,516	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$115	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$156,736	\$13,375	\$
Total Unreserved Funds:	\$397,741	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$280,000</b>	\$126,531	\$
Per Capita Debt:	<b>\$70</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Sesser Fire Protection District		
<b>Unit Code:</b>	028/010/06	<b>County:</b>	Franklin
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$318,928		
<b>Equalized Assessed Valuation:</b>	\$29,539,364		
<b>Population:</b>	5,000		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	1		
<b>Salaries Paid:</b>	\$23,401		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$53,317	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$11	\$126	\$76
Revenue Collected During FY 18:	\$154,203	\$207,233	\$143,155
Expenditures During FY 18:	\$305,173	\$200,282	\$125,029
Per Capita Revenue:	\$31	\$113	\$79
Per Capita Expenditures:	\$61	\$106	\$67
Revenues over (under) Expenditures:	-\$150,970	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	31.55%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$96,272	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$19	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$14,731	\$22,450	\$
Total Unrestricted Net Assets:	\$81,541	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$201,103</b>	\$126,531	\$
Per Capita Debt:	<b>\$40</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Seven Hickory-Morgan Fire Protection District		
<b>Unit Code:</b>	015/060/06	<b>County:</b>	Coles
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$42,736		
<b>Equalized Assessed Valuation:</b>	\$30,121,345		
<b>Population:</b>	301		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>		
	<b>Salaries Paid:</b>	\$	

<b>Blended Component Units</b>

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$	\$126	\$76
Revenue Collected During FY 18:	\$65,860	\$207,233	\$143,155
Expenditures During FY 18:	\$42,736	\$200,282	\$125,029
Per Capita Revenue:	\$219	\$113	\$79
Per Capita Expenditures:	\$142	\$106	\$67
Revenues over (under) Expenditures:	\$23,124	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	54.11%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$23,124	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$77	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$43,969</b>	<b>\$126,531</b>	<b>\$</b>
Per Capita Debt:	<b>\$146</b>	<b>\$59</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$424</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 18:	<b>\$</b>	<b>\$916</b>	<b>\$</b>
Expenditures During FY 18:	<b>\$</b>	<b>\$829</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$88</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	<b>\$</b>	<b>\$512</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Shabbona Fire Protection District</b>														
<b>Unit Code:</b>	019/080/06	<b>County:</b>	DeKalb												
<b>Fiscal Year End:</b>	4/30/2018														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$672,730														
<b>Equalized Assessed Valuation:</b>	\$43,575,146														
<b>Population:</b>	2,350														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px;">30</td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px;">\$62,374</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>	30			<b>Salaries Paid:</b>	\$62,374		
<b>Full Time:</b>															
<b>Part Time:</b>	30														
<b>Salaries Paid:</b>	\$62,374														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$366,539	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$156	\$126	\$76
Revenue Collected During FY 18:	\$302,256	\$207,233	\$143,155
Expenditures During FY 18:	\$268,959	\$200,282	\$125,029
Per Capita Revenue:	\$129	\$113	\$79
Per Capita Expenditures:	\$114	\$106	\$67
Revenues over (under) Expenditures:	\$33,297	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	148.66%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$399,838	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$170	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$3,644	\$13,375	\$
Total Unreserved Funds:	\$396,194	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$279,705</b>	\$126,531	\$
Per Capita Debt:	<b>\$119</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Shannon Fire Protection District</b>		
<b>Unit Code:</b>	008/050/06	<b>County:</b>	Carroll
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$202,784		
<b>Equalized Assessed Valuation:</b>	\$38,078,395		
<b>Population:</b>	1,450		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	25		
<b>Salaries Paid:</b>	\$48,316		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$71,595	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$49	\$126	\$76
Revenue Collected During FY 18:	\$233,218	\$207,233	\$143,155
Expenditures During FY 18:	\$242,126	\$200,282	\$125,029
Per Capita Revenue:	\$161	\$113	\$79
Per Capita Expenditures:	\$167	\$106	\$67
Revenues over (under) Expenditures:	-\$8,908	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	25.89%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$62,687	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$43	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$108,636</b>	<b>\$126,531</b>	<b>\$</b>
Per Capita Debt:	<b>\$75</b>	<b>\$59</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$424</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 18:	<b>\$</b>	<b>\$916</b>	<b>\$</b>
Expenditures During FY 18:	<b>\$</b>	<b>\$829</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$88</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	<b>\$</b>	<b>\$512</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Sheffield Fire Protection District</b>		
<b>Unit Code:</b>	006/140/06	<b>County:</b>	Bureau
<b>Fiscal Year End:</b>	5/2/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$191,000		
<b>Equalized Assessed Valuation:</b>	\$17,118,064		
<b>Population:</b>	2,000		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$76,852	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$38	\$126	\$76
Revenue Collected During FY 18:	\$151,103	\$207,233	\$143,155
Expenditures During FY 18:	\$132,967	\$200,282	\$125,029
Per Capita Revenue:	\$76	\$113	\$79
Per Capita Expenditures:	\$66	\$106	\$67
Revenues over (under) Expenditures:	\$18,136	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	71.44%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$94,988	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$47	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$125,878</b>	\$126,531	\$
Per Capita Debt:	<b>\$63</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Shelbyville Fire Protection District</b>		
<b>Unit Code:</b>	086/020/06	<b>County:</b>	Shelby
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$457,910		
<b>Equalized Assessed Valuation:</b>	\$122,583,615		
<b>Population:</b>	6,200		
<b>Employees:</b>			
<b>Full Time:</b>	4		
<b>Part Time:</b>	7		
<b>Salaries Paid:</b>	\$192,311		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$531,725	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$86	\$126	\$76
Revenue Collected During FY 18:	\$407,078	\$207,233	\$143,155
Expenditures During FY 18:	\$337,122	\$200,282	\$125,029
Per Capita Revenue:	\$66	\$113	\$79
Per Capita Expenditures:	\$54	\$106	\$67
Revenues over (under) Expenditures:	\$69,956	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	178.48%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$601,681	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$97	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$12,899	\$22,450	\$
Total Unrestricted Net Assets:	\$588,782	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$109,660</b>	<b>\$126,531</b>	<b>\$</b>
Per Capita Debt:	<b>\$18</b>	<b>\$59</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$424</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 18:	<b>\$</b>	<b>\$916</b>	<b>\$</b>
Expenditures During FY 18:	<b>\$</b>	<b>\$829</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$88</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	<b>\$</b>	<b>\$512</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Sheldon Fire Protection District		
<b>Unit Code:</b>	038/170/06	<b>County:</b>	Iroquois
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$126,900		
<b>Equalized Assessed Valuation:</b>	\$37,913,182		
<b>Population:</b>	1,800		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	28		
<b>Salaries Paid:</b>	\$9,032		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$231,223	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$128	\$126	\$76
Revenue Collected During FY 18:	\$121,767	\$207,233	\$143,155
Expenditures During FY 18:	\$106,233	\$200,282	\$125,029
Per Capita Revenue:	\$68	\$113	\$79
Per Capita Expenditures:	\$59	\$106	\$67
Revenues over (under) Expenditures:	\$15,534	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	232.28%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$246,757	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$137	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$246,757	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$66,435</b>	\$126,531	\$
Per Capita Debt:	<b>\$37</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Sheridan Fire Protection District</b>		
<b>Unit Code:</b>	050/130/06	<b>County:</b>	Lasalle
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$938,070		
<b>Equalized Assessed Valuation:</b>	\$31,000,000		
<b>Population:</b>	5,000		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	15		
<b>Salaries Paid:</b>	\$185,246		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$510,180	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$102	\$126	\$76
Revenue Collected During FY 18:	\$514,379	\$207,233	\$143,155
Expenditures During FY 18:	\$409,000	\$200,282	\$125,029
Per Capita Revenue:	\$103	\$113	\$79
Per Capita Expenditures:	\$82	\$106	\$67
Revenues over (under) Expenditures:	\$105,379	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	78.38%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$320,559	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$64	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$106,700	\$22,450	\$
Total Unrestricted Net Assets:	\$263,537	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$265,350</b>	\$126,531	\$
Per Capita Debt:	<b>\$53</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Sherman Fire Protection District		
<b>Unit Code:</b>	083/170/06	<b>County:</b>	Sangamon
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,441,853		
<b>Equalized Assessed Valuation:</b>	\$149,266,418		
<b>Population:</b>	8,500		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	24		
<b>Salaries Paid:</b>	\$121,142		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$448,758	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$53	\$126	\$76
Revenue Collected During FY 18:	\$519,706	\$207,233	\$143,155
Expenditures During FY 18:	\$1,092,893	\$200,282	\$125,029
Per Capita Revenue:	\$61	\$113	\$79
Per Capita Expenditures:	\$129	\$106	\$67
Revenues over (under) Expenditures:	-\$573,187	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	43.51%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$475,571	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$56	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$13,493	\$22,450	\$
Total Unrestricted Net Assets:	\$421,669	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$789,540</b>	<b>\$126,531</b>	<b>\$</b>
Per Capita Debt:	<b>\$93</b>	<b>\$59</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$424</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 18:	<b>\$</b>	<b>\$916</b>	<b>\$</b>
Expenditures During FY 18:	<b>\$</b>	<b>\$829</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$88</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	<b>\$</b>	<b>\$512</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Sherrard Fire Protection District</b>		
<b>Unit Code:</b>	066/070/06	<b>County:</b>	Mercer
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$932,650		
<b>Equalized Assessed Valuation:</b>	\$62,850,001		
<b>Population:</b>	3,500		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$705,999	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$202	\$126	\$76
Revenue Collected During FY 18:	\$347,643	\$207,233	\$143,155
Expenditures During FY 18:	\$626,860	\$200,282	\$125,029
Per Capita Revenue:	\$99	\$113	\$79
Per Capita Expenditures:	\$179	\$106	\$67
Revenues over (under) Expenditures:	-\$279,217	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	68.08%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$426,782	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$122	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$18,631	\$22,450	\$
Total Unrestricted Net Assets:	\$408,151	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Shoal Creek Fire Protection District</b>		
<b>Unit Code:</b>	003/030/06	<b>County:</b>	Bond
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$158,500		
<b>Equalized Assessed Valuation:</b>	\$30,068,867		
<b>Population:</b>	4,000		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	6		
<b>Salaries Paid:</b>	\$2,000		

#### Blended Component Units

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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$192,501	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$48	\$126	\$76
Revenue Collected During FY 18:	\$116,308	\$207,233	\$143,155
Expenditures During FY 18:	\$87,220	\$200,282	\$125,029
Per Capita Revenue:	\$29	\$113	\$79
Per Capita Expenditures:	\$22	\$106	\$67
Revenues over (under) Expenditures:	\$29,088	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	254.06%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$221,589	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$55	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$43,103	\$22,450	\$
Total Unrestricted Net Assets:	\$178,486	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Shumway Fire Protection District</b>		
<b>Unit Code:</b>	025/035/06	<b>County:</b>	Effingham
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$450,000		
<b>Equalized Assessed Valuation:</b>	\$114,215,148		
<b>Population:</b>	3,650		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	29		
<b>Salaries Paid:</b>	\$28,150		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	<b>\$381,858</b>	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	<b>\$105</b>	\$126	\$76
Revenue Collected During FY 18:	<b>\$387,592</b>	\$207,233	\$143,155
Expenditures During FY 18:	<b>\$416,873</b>	\$200,282	\$125,029
Per Capita Revenue:	<b>\$106</b>	\$113	\$79
Per Capita Expenditures:	<b>\$114</b>	\$106	\$67
Revenues over (under) Expenditures:	<b>-\$29,281</b>	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	<b>84.58%</b>	201.51%	121.11%
Ending Fund Balance for FY 18:	<b>\$352,577</b>	\$254,489	\$154,310
Per Capita Ending Fund Balance:	<b>\$97</b>	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$13,375	\$
Total Unreserved Funds:	<b>\$</b>	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$22,450	\$
Total Unrestricted Net Assets:	<b>\$312,361</b>	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Sidell Fire & Rescue Fire Protection District		
<b>Unit Code:</b>	092/085/06	<b>County:</b>	Vermilion
<b>Fiscal Year End:</b>	3/31/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$61,700		
<b>Equalized Assessed Valuation:</b>	\$16,643,117		
<b>Population:</b>	626		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	-\$16,762	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	-\$27	\$126	\$76
Revenue Collected During FY 18:	\$83,744	\$207,233	\$143,155
Expenditures During FY 18:	\$61,561	\$200,282	\$125,029
Per Capita Revenue:	\$134	\$113	\$79
Per Capita Expenditures:	\$98	\$106	\$67
Revenues over (under) Expenditures:	\$22,183	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	8.81%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$5,421	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$9	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$198,524</b>	\$126,531	\$
Per Capita Debt:	<b>\$317</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Sidney Fire Protection District		
<b>Unit Code:</b>	010/140/06	<b>County:</b>	Champaign
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$74,712		
<b>Equalized Assessed Valuation:</b>	\$48,596,637		
<b>Population:</b>	1,400		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	16		
<b>Salaries Paid:</b>	\$13,119		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$277,838	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$198	\$126	\$76
Revenue Collected During FY 18:	\$118,808	\$207,233	\$143,155
Expenditures During FY 18:	\$74,712	\$200,282	\$125,029
Per Capita Revenue:	\$85	\$113	\$79
Per Capita Expenditures:	\$53	\$106	\$67
Revenues over (under) Expenditures:	\$44,096	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	430.86%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$321,901	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$230	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$321,901	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Sigel Fire Protection District		
<b>Unit Code:</b>	086/030/06	<b>County:</b>	Shelby
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$131,910		
<b>Equalized Assessed Valuation:</b>	\$43,258,168		
<b>Population:</b>	1,500		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$117,551	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$78	\$126	\$76
Revenue Collected During FY 18:	\$100,793	\$207,233	\$143,155
Expenditures During FY 18:	\$57,391	\$200,282	\$125,029
Per Capita Revenue:	\$67	\$113	\$79
Per Capita Expenditures:	\$38	\$106	\$67
Revenues over (under) Expenditures:	\$43,402	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	280.45%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$160,953	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$107	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$160,953	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Signal Hill Fire Protection District		
<b>Unit Code:</b>	088/200/06	<b>County:</b>	St. Clair
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$670,669		
<b>Equalized Assessed Valuation:</b>	\$75,575,092		
<b>Population:</b>	15,000		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$55,584		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$486,922	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$32	\$126	\$76
Revenue Collected During FY 18:	\$439,876	\$207,233	\$143,155
Expenditures During FY 18:	\$374,404	\$200,282	\$125,029
Per Capita Revenue:	\$29	\$113	\$79
Per Capita Expenditures:	\$25	\$106	\$67
Revenues over (under) Expenditures:	\$65,472	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	147.54%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$552,394	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$37	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$308,097	\$22,450	\$
Total Unrestricted Net Assets:	-\$740,301	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$600,000</b>	\$126,531	\$
Per Capita Debt:	<b>\$40</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.79%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Smithboro Fire Protection District</b>		
<b>Unit Code:</b>	003/025/06	<b>County:</b>	Bond
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$98,923		
<b>Equalized Assessed Valuation:</b>	\$12,920,000		
<b>Population:</b>	1,700		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$49,468	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$29	\$126	\$76
Revenue Collected During FY 18:	\$67,883	\$207,233	\$143,155
Expenditures During FY 18:	\$64,042	\$200,282	\$125,029
Per Capita Revenue:	\$40	\$113	\$79
Per Capita Expenditures:	\$38	\$106	\$67
Revenues over (under) Expenditures:	\$3,841	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	108.22%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$69,309	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$41	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$25,542</b>	\$126,531	\$
Per Capita Debt:	<b>\$15</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Smithfield Fire Protection District														
<b>Unit Code:</b>	029/120/06	<b>County:</b>	Fulton												
<b>Fiscal Year End:</b>	4/30/2018														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$51,852														
<b>Equalized Assessed Valuation:</b>	\$11,463,992														
<b>Population:</b>	2,500														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$15,129	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$6	\$126	\$76
Revenue Collected During FY 18:	\$66,889	\$207,233	\$143,155
Expenditures During FY 18:	\$52,758	\$200,282	\$125,029
Per Capita Revenue:	\$27	\$113	\$79
Per Capita Expenditures:	\$21	\$106	\$67
Revenues over (under) Expenditures:	\$14,131	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	55.46%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$29,260	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$12	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Smithton Fire Protection District</b>		
<b>Unit Code:</b>	088/205/06	<b>County:</b>	St. Clair
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$437,750		
<b>Equalized Assessed Valuation:</b>	\$103,102,983		
<b>Population:</b>	6,000		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$177,706	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$30	\$126	\$76
Revenue Collected During FY 18:	\$341,261	\$207,233	\$143,155
Expenditures During FY 18:	\$327,653	\$200,282	\$125,029
Per Capita Revenue:	\$57	\$113	\$79
Per Capita Expenditures:	\$55	\$106	\$67
Revenues over (under) Expenditures:	\$13,608	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	58.39%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$191,314	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$32	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$191,314	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$830,790</b>	\$126,531	\$
Per Capita Debt:	<b>\$138</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Somonauk Community Fire Protection District</b>		
<b>Unit Code:</b>	019/090/06	<b>County:</b>	DeKalb
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$952,723		
<b>Equalized Assessed Valuation:</b>	\$161,603,574		
<b>Population:</b>	9,000		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	30		
<b>Salaries Paid:</b>	\$176,572		

<b>Blended Component Units</b>

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	<b>\$1,867,162</b>	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	<b>\$207</b>	\$169	\$94
Revenue Collected During FY 18:	<b>\$995,532</b>	\$4,873,273	\$3,378,976
Expenditures During FY 18:	<b>\$952,723</b>	\$4,750,592	\$3,026,715
Per Capita Revenue:	<b>\$111</b>	\$253	\$218
Per Capita Expenditures:	<b>\$106</b>	\$250	\$216
Revenues over (under) Expenditures:	<b>\$42,809</b>	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	<b>196.25%</b>	71.96%	38.86%
Ending Fund Balance for FY 18:	<b>\$1,869,765</b>	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	<b>\$208</b>	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$128,328</b>	\$671,107	\$161,984
Total Unrestricted Net Assets:	<b>\$510,478</b>	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$3,547,817	\$214,199
Per Capita Debt:	\$	\$124	\$19
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$8,439	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2	\$
Revenue Collected During FY 18:	\$	\$21,941	\$
Expenditures During FY 18:	\$	\$19,068	\$
Per Capita Revenue:	\$	\$5	\$
Per Capita Expenditures:	\$	\$4	\$
Operating Income (loss):	\$	\$2,873	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.19%	0.00%
Ending Retained Earnings for FY 17:	\$	\$8,958	\$
Per Capita Ending Retained Earnings:	\$	\$2	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	South Elgin & Countryside Fire Protection District		
<b>Unit Code:</b>	045/170/06	<b>County:</b>	Kane
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$7,831,536		
<b>Equalized Assessed Valuation:</b>	\$782,837,482		
<b>Population:</b>	26,000		
<b>Employees:</b>			
<b>Full Time:</b>	34		
<b>Part Time:</b>	19		
<b>Salaries Paid:</b>	\$3,933,214		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$5,097,948	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$196	\$169	\$94
Revenue Collected During FY 18:	\$6,759,425	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$7,058,265	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$260	\$253	\$218
Per Capita Expenditures:	\$271	\$250	\$216
Revenues over (under) Expenditures:	-\$298,840	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	68.91%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$4,863,935	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$187	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$671,107	\$161,984
Total Unrestricted Net Assets:	-\$1,322,173	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$3,547,817	\$214,199
Per Capita Debt:	\$	\$124	\$19
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$8,439	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2	\$
Revenue Collected During FY 18:	\$	\$21,941	\$
Expenditures During FY 18:	\$	\$19,068	\$
Per Capita Revenue:	\$	\$5	\$
Per Capita Expenditures:	\$	\$4	\$
Operating Income (loss):	\$	\$2,873	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.19%	0.00%
Ending Retained Earnings for FY 17:	\$	\$8,958	\$
Per Capita Ending Retained Earnings:	\$	\$2	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>South Macon Fire Protection District</b>		
<b>Unit Code:</b>	055/090/06	<b>County:</b>	Macon
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$174,606		
<b>Equalized Assessed Valuation:</b>	\$61,838,733		
<b>Population:</b>	4,000		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	31		
<b>Salaries Paid:</b>	\$23,979		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$523,058	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$131	\$126	\$76
Revenue Collected During FY 18:	\$178,792	\$207,233	\$143,155
Expenditures During FY 18:	\$119,167	\$200,282	\$125,029
Per Capita Revenue:	\$45	\$113	\$79
Per Capita Expenditures:	\$30	\$106	\$67
Revenues over (under) Expenditures:	\$59,625	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	488.96%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$582,683	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$146	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>South Moline Fire Protection District</b>														
<b>Unit Code:</b>	081/150/06	<b>County:</b>	Rock Island												
<b>Fiscal Year End:</b>	5/31/2018														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$49,574														
<b>Equalized Assessed Valuation:</b>	\$16,705,137														
<b>Population:</b>	3,200														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,636	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$1	\$126	\$76
Revenue Collected During FY 18:	\$47,970	\$207,233	\$143,155
Expenditures During FY 18:	\$42,637	\$200,282	\$125,029
Per Capita Revenue:	\$15	\$113	\$79
Per Capita Expenditures:	\$13	\$106	\$67
Revenues over (under) Expenditures:	\$5,333	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	21.04%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$8,969	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$3	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>South Oak Knolls Fire Protection District</b>		
<b>Unit Code:</b>	083/190/06	<b>County:</b>	Sangamon
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$229,117		
<b>Equalized Assessed Valuation:</b>	\$52,881,163		
<b>Population:</b>	1,503		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$6,000	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$4	\$126	\$76
Revenue Collected During FY 18:	\$225,276	\$207,233	\$143,155
Expenditures During FY 18:	\$225,276	\$200,282	\$125,029
Per Capita Revenue:	\$150	\$113	\$79
Per Capita Expenditures:	\$150	\$106	\$67
Revenues over (under) Expenditures:	\$	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	2.66%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$6,000	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$4	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$6,000	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>South Roxana Fire Protection District</b>		
<b>Unit Code:</b>	057/180/06	<b>County:</b>	Madison
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$136,750		
<b>Equalized Assessed Valuation:</b>	\$19,210,196		
<b>Population:</b>	2,053		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	20		
<b>Salaries Paid:</b>	\$16,900		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$28,686	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$14	\$126	\$76
Revenue Collected During FY 18:	\$106,705	\$207,233	\$143,155
Expenditures During FY 18:	\$107,365	\$200,282	\$125,029
Per Capita Revenue:	\$52	\$113	\$79
Per Capita Expenditures:	\$52	\$106	\$67
Revenues over (under) Expenditures:	-\$660	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	26.10%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$28,026	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$14	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$28,026	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$280,869</b>	\$126,531	\$
Per Capita Debt:	<b>\$137</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>South Westmont Fire Protection District</b>														
<b>Unit Code:</b>	022/190/06	<b>County:</b>	Dupage												
<b>Fiscal Year End:</b>	5/31/2018														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$55,699														
<b>Equalized Assessed Valuation:</b>	\$17,148,950														
<b>Population:</b>	220														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$20,343	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$92	\$126	\$76
Revenue Collected During FY 18:	\$39,682	\$207,233	\$143,155
Expenditures During FY 18:	\$48,146	\$200,282	\$125,029
Per Capita Revenue:	\$180	\$113	\$79
Per Capita Expenditures:	\$219	\$106	\$67
Revenues over (under) Expenditures:	-\$8,464	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	24.67%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$11,879	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$54	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>South Wheatland Fire Protection District</b>		
<b>Unit Code:</b>	055/100/06	<b>County:</b>	Macon
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$146,500		
<b>Equalized Assessed Valuation:</b>	\$45,699,740		
<b>Population:</b>	1,850		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	4		
<b>Salaries Paid:</b>	\$7,215		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$181,449	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$98	\$126	\$76
Revenue Collected During FY 18:	\$177,014	\$207,233	\$143,155
Expenditures During FY 18:	\$135,577	\$200,282	\$125,029
Per Capita Revenue:	\$96	\$113	\$79
Per Capita Expenditures:	\$73	\$106	\$67
Revenues over (under) Expenditures:	\$41,437	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	164.40%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$222,886	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$120	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$11,000	\$22,450	\$
Total Unrestricted Net Assets:	\$211,886	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$293,000</b>	\$126,531	\$
Per Capita Debt:	<b>\$158</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>South Wilmington Fire Protection District</b>														
<b>Unit Code:</b>	032/050/06	<b>County:</b>	Grundy												
<b>Fiscal Year End:</b>	4/30/2018														
<b>Accounting Method:</b>	Cash With Assets														
<b>Appropriation or Budget:</b>	\$97,158														
<b>Equalized Assessed Valuation:</b>	\$17,965,902														
<b>Population:</b>	671														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$5,031	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$7	\$126	\$76
Revenue Collected During FY 18:	\$86,896	\$207,233	\$143,155
Expenditures During FY 18:	\$85,764	\$200,282	\$125,029
Per Capita Revenue:	\$130	\$113	\$79
Per Capita Expenditures:	\$128	\$106	\$67
Revenues over (under) Expenditures:	\$1,132	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	7.19%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$6,163	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$9	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,813	\$22,450	\$
Total Unrestricted Net Assets:	\$3,350	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Southlawn Fire Protection District		
<b>Unit Code:</b>	083/180/06	<b>County:</b>	Sangamon
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$103,448		
<b>Equalized Assessed Valuation:</b>	\$22,814,927		
<b>Population:</b>	1,915		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$6,000	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$3	\$126	\$76
Revenue Collected During FY 18:	\$96,246	\$207,233	\$143,155
Expenditures During FY 18:	\$96,246	\$200,282	\$125,029
Per Capita Revenue:	\$50	\$113	\$79
Per Capita Expenditures:	\$50	\$106	\$67
Revenues over (under) Expenditures:	\$	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	6.23%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$6,000	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$3	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Southside Fire Protection District								
<b>Unit Code:</b>	083/200/06	<b>County:</b>	Sangamon						
<b>Fiscal Year End:</b>	6/30/2018								
<b>Accounting Method:</b>	Cash								
<b>Appropriation or Budget:</b>	\$168,425								
<b>Equalized Assessed Valuation:</b>	\$36,386,311								
<b>Population:</b>	3,198								
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td style="border: 1px solid black; width: 100px; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td style="border: 1px solid black; width: 100px; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td style="border: 1px solid black; width: 100px; height: 20px; text-align: right;">\$</td> </tr> </table>			<b>Full Time:</b>		<b>Part Time:</b>		<b>Salaries Paid:</b>	\$
<b>Full Time:</b>									
<b>Part Time:</b>									
<b>Salaries Paid:</b>	\$								

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$6,000	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$2	\$126	\$76
Revenue Collected During FY 18:	\$161,683	\$207,233	\$143,155
Expenditures During FY 18:	\$161,683	\$200,282	\$125,029
Per Capita Revenue:	\$51	\$113	\$79
Per Capita Expenditures:	\$51	\$106	\$67
Revenues over (under) Expenditures:	\$	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	3.71%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$6,000	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$2	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$6,000	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Spring Bay Fire Protection District		
<b>Unit Code:</b>	102/080/06	<b>County:</b>	Woodford
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$924,345		
<b>Equalized Assessed Valuation:</b>	\$83,011,594		
<b>Population:</b>	5,000		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	42		
<b>Salaries Paid:</b>	\$40,248		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$460,406	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$92	\$126	\$76
Revenue Collected During FY 18:	\$663,367	\$207,233	\$143,155
Expenditures During FY 18:	\$439,298	\$200,282	\$125,029
Per Capita Revenue:	\$133	\$113	\$79
Per Capita Expenditures:	\$88	\$106	\$67
Revenues over (under) Expenditures:	\$224,069	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	155.81%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$684,475	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$137	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$684,475	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Spring Grove Fire Protection District		
<b>Unit Code:</b>	063/020/06	<b>County:</b>	Mchenry
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$2,298,200		
<b>Equalized Assessed Valuation:</b>	\$233,444,177		
<b>Population:</b>	8,500		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	50	
	<b>Salaries Paid:</b>	\$974,114	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$516,759	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$61	\$169	\$94
Revenue Collected During FY 18:	\$1,769,437	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$1,740,332	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$208	\$253	\$218
Per Capita Expenditures:	\$205	\$250	\$216
Revenues over (under) Expenditures:	\$29,105	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	31.37%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$545,864	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$64	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$620,767	\$671,107	\$161,984
Total Unrestricted Net Assets:	-\$107,943	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$910,430</b>	\$3,547,817	\$214,199
Per Capita Debt:	<b>\$107</b>	\$124	\$19
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$8,439	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2	\$
Revenue Collected During FY 18:	\$	\$21,941	\$
Expenditures During FY 18:	\$	\$19,068	\$
Per Capita Revenue:	\$	\$5	\$
Per Capita Expenditures:	\$	\$4	\$
Operating Income (loss):	\$	\$2,873	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	2.19%	0.00%
Ending Retained Earnings for FY 17:	\$	\$8,958	\$
Per Capita Ending Retained Earnings:	\$	\$2	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Springcreek Fire Protection District														
<b>Unit Code:</b>	075/060/06	<b>County:</b>	Pike												
<b>Fiscal Year End:</b>	4/30/2018														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$109,881														
<b>Equalized Assessed Valuation:</b>	\$3,973,767														
<b>Population:</b>	677														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$37,699	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$56	\$126	\$76
Revenue Collected During FY 18:	\$39,637	\$207,233	\$143,155
Expenditures During FY 18:	\$20,957	\$200,282	\$125,029
Per Capita Revenue:	\$59	\$113	\$79
Per Capita Expenditures:	\$31	\$106	\$67
Revenues over (under) Expenditures:	\$18,680	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	269.02%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$56,379	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$83	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$84,424</b>	\$126,531	\$
Per Capita Debt:	<b>\$125</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	St. Anne Fire Protection District		
<b>Unit Code:</b>	046/140/06	<b>County:</b>	Kankakee
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$310,850		
<b>Equalized Assessed Valuation:</b>	\$34,191,507		
<b>Population:</b>	2,563		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	24		
<b>Salaries Paid:</b>	\$11,490		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$176,478	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$69	\$126	\$76
Revenue Collected During FY 18:	\$213,277	\$207,233	\$143,155
Expenditures During FY 18:	\$123,296	\$200,282	\$125,029
Per Capita Revenue:	\$83	\$113	\$79
Per Capita Expenditures:	\$48	\$106	\$67
Revenues over (under) Expenditures:	\$89,981	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	216.11%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$266,459	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$104	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$266,459	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>St. Elmo Fire Protection District</b>		
<b>Unit Code:</b>	026/030/06	<b>County:</b>	Fayette
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$94,500		
<b>Equalized Assessed Valuation:</b>	\$30,292,776		
<b>Population:</b>	2,941		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$52,313	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$18	\$126	\$76
Revenue Collected During FY 18:	\$72,838	\$207,233	\$143,155
Expenditures During FY 18:	\$46,984	\$200,282	\$125,029
Per Capita Revenue:	\$25	\$113	\$79
Per Capita Expenditures:	\$16	\$106	\$67
Revenues over (under) Expenditures:	\$25,854	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	166.37%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$78,167	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$27	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>St. Jacob Twp Fire Protection District</b>		
<b>Unit Code:</b>	057/170/06	<b>County:</b>	Madison
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$269,615		
<b>Equalized Assessed Valuation:</b>	\$59,898,931		
<b>Population:</b>	2,273		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	5		
<b>Salaries Paid:</b>	\$3,979		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$346,057	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$152	\$126	\$76
Revenue Collected During FY 18:	\$264,094	\$207,233	\$143,155
Expenditures During FY 18:	\$129,406	\$200,282	\$125,029
Per Capita Revenue:	\$116	\$113	\$79
Per Capita Expenditures:	\$57	\$106	\$67
Revenues over (under) Expenditures:	\$134,688	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	371.50%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$480,745	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$212	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$9,000	\$13,375	\$
Total Unreserved Funds:	\$480,748	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>St. Joseph-Stanton Fire Protection District</b>		
<b>Unit Code:</b>	010/120/06	<b>County:</b>	Champaign
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$413,638		
<b>Equalized Assessed Valuation:</b>	\$144,411,302		
<b>Population:</b>	6,000		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	30		
<b>Salaries Paid:</b>	\$49,242		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$602,303	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$100	\$126	\$76
Revenue Collected During FY 18:	\$441,574	\$207,233	\$143,155
Expenditures During FY 18:	\$225,098	\$200,282	\$125,029
Per Capita Revenue:	\$74	\$113	\$79
Per Capita Expenditures:	\$38	\$106	\$67
Revenues over (under) Expenditures:	\$216,476	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	363.74%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$818,779	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$136	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$818,779	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>St. Libory Fire Protection District</b>		
<b>Unit Code:</b>	088/230/06	<b>County:</b>	St. Clair
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$139,295		
<b>Equalized Assessed Valuation:</b>	\$29,230,817		
<b>Population:</b>	1,000		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$179,146	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$179	\$126	\$76
Revenue Collected During FY 18:	\$163,389	\$207,233	\$143,155
Expenditures During FY 18:	\$124,929	\$200,282	\$125,029
Per Capita Revenue:	\$163	\$113	\$79
Per Capita Expenditures:	\$125	\$106	\$67
Revenues over (under) Expenditures:	\$38,460	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	174.18%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$217,606	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$218	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$28,953	\$13,375	\$
Total Unreserved Funds:	\$188,653	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$550,000</b>	<b>\$126,531</b>	<b>\$</b>
Per Capita Debt:	<b>\$550</b>	<b>\$59</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>1.88%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$424</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 18:	<b>\$</b>	<b>\$916</b>	<b>\$</b>
Expenditures During FY 18:	<b>\$</b>	<b>\$829</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$88</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	<b>\$</b>	<b>\$512</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	St. Peter Fire Protection District		
<b>Unit Code:</b>	026/040/06	<b>County:</b>	Fayette
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$59,300		
<b>Equalized Assessed Valuation:</b>	\$13,581,737		
<b>Population:</b>	7,500		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>		
	<b>Salaries Paid:</b>	\$	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$34,464	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$5	\$126	\$76
Revenue Collected During FY 18:	\$47,289	\$207,233	\$143,155
Expenditures During FY 18:	\$38,379	\$200,282	\$125,029
Per Capita Revenue:	\$6	\$113	\$79
Per Capita Expenditures:	\$5	\$106	\$67
Revenues over (under) Expenditures:	\$8,910	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	113.01%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$43,374	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$6	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$43,374	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	St. Rose Fire Protection District		
<b>Unit Code:</b>	014/080/06	<b>County:</b>	Clinton
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$85,400		
<b>Equalized Assessed Valuation:</b>	\$32,538,996		
<b>Population:</b>	1,538		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>		
	<b>Salaries Paid:</b>	\$	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$22,678	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$15	\$126	\$76
Revenue Collected During FY 18:	\$75,316	\$207,233	\$143,155
Expenditures During FY 18:	\$64,682	\$200,282	\$125,029
Per Capita Revenue:	\$49	\$113	\$79
Per Capita Expenditures:	\$42	\$106	\$67
Revenues over (under) Expenditures:	\$10,634	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	51.50%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$33,312	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$22	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$33,312	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$29,073</b>	\$126,531	\$
Per Capita Debt:	<b>\$19</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Standard Fire Protection District		
<b>Unit Code:</b>	078/040/06	<b>County:</b>	Putnam
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$81,500		
<b>Equalized Assessed Valuation:</b>	\$23,361,123		
<b>Population:</b>	1,450		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>		
	<b>Salaries Paid:</b>	\$	

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$58,264	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$40	\$126	\$76
Revenue Collected During FY 18:	\$77,055	\$207,233	\$143,155
Expenditures During FY 18:	\$80,425	\$200,282	\$125,029
Per Capita Revenue:	\$53	\$113	\$79
Per Capita Expenditures:	\$55	\$106	\$67
Revenues over (under) Expenditures:	-\$3,370	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	68.25%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$54,894	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$38	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$41,180</b>	\$126,531	\$
Per Capita Debt:	<b>\$28</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>State Park Place Fire Protection District</b>		
<b>Unit Code:</b>	088/210/06	<b>County:</b>	St. Clair
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$159,000		
<b>Equalized Assessed Valuation:</b>	\$14,032,886		
<b>Population:</b>	5,000		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>		
	<b>Salaries Paid:</b>	\$	

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$118,591	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$24	\$126	\$76
Revenue Collected During FY 18:	\$91,044	\$207,233	\$143,155
Expenditures During FY 18:	\$144,007	\$200,282	\$125,029
Per Capita Revenue:	\$18	\$113	\$79
Per Capita Expenditures:	\$29	\$106	\$67
Revenues over (under) Expenditures:	-\$52,963	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	45.57%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$65,628	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$13	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$58,001	\$22,450	\$
Total Unrestricted Net Assets:	\$7,627	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Staunton Fire Protection District		
<b>Unit Code:</b>	056/040/06	<b>County:</b>	Macoupin
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$372,530		
<b>Equalized Assessed Valuation:</b>	\$83,171,442		
<b>Population:</b>	5,084		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,334,714	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$263	\$126	\$76
Revenue Collected During FY 18:	\$358,459	\$207,233	\$143,155
Expenditures During FY 18:	\$345,140	\$200,282	\$125,029
Per Capita Revenue:	\$71	\$113	\$79
Per Capita Expenditures:	\$68	\$106	\$67
Revenues over (under) Expenditures:	\$13,319	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	390.58%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$1,348,033	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$265	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$161,975	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$300,000</b>	\$126,531	\$
Per Capita Debt:	<b>\$59</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Steger Estates Fire Protection District</b>		
<b>Unit Code:</b>	099/130/06	<b>County:</b>	Will
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$186,899		
<b>Equalized Assessed Valuation:</b>	\$18,902,225		
<b>Population:</b>	1,600		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	28		
<b>Salaries Paid:</b>	\$98,812		

<b>Blended Component Units</b>

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$181,983	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$114	\$126	\$76
Revenue Collected During FY 18:	\$533,677	\$207,233	\$143,155
Expenditures During FY 18:	\$306,168	\$200,282	\$125,029
Per Capita Revenue:	\$334	\$113	\$79
Per Capita Expenditures:	\$191	\$106	\$67
Revenues over (under) Expenditures:	\$227,509	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	133.75%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$409,492	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$256	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$409,492	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$330,000</b>	<b>\$126,531</b>	<b>\$</b>
Per Capita Debt:	<b>\$206</b>	<b>\$59</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>1.75%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$424</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 18:	<b>\$</b>	<b>\$916</b>	<b>\$</b>
Expenditures During FY 18:	<b>\$</b>	<b>\$829</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$88</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	<b>\$</b>	<b>\$512</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Sterling Fire Protection District		
<b>Unit Code:</b>	098/060/06	<b>County:</b>	Whiteside
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$472,450		
<b>Equalized Assessed Valuation:</b>	\$144,059,605		
<b>Population:</b>	3,700		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>		
	<b>Salaries Paid:</b>	\$	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$69,458	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$19	\$126	\$76
Revenue Collected During FY 18:	\$462,924	\$207,233	\$143,155
Expenditures During FY 18:	\$450,007	\$200,282	\$125,029
Per Capita Revenue:	\$125	\$113	\$79
Per Capita Expenditures:	\$122	\$106	\$67
Revenues over (under) Expenditures:	\$12,917	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	18.31%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$82,375	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$22	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$82,375	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Stewardson Fire Protection District											
<b>Unit Code:</b>	086/050/06	<b>County:</b>	Shelby									
<b>Fiscal Year End:</b>	4/30/2018											
<b>Accounting Method:</b>	Cash											
<b>Appropriation or Budget:</b>	\$272,500											
<b>Equalized Assessed Valuation:</b>	\$22,751,848											
<b>Population:</b>	1,200											
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="2" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="2" style="border: 1px solid black; padding: 2px;">7</td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="2" style="border: 1px solid black; padding: 2px;">\$10,062</td> </tr> </table>			<b>Full Time:</b>			<b>Part Time:</b>	7		<b>Salaries Paid:</b>	\$10,062	
<b>Full Time:</b>												
<b>Part Time:</b>	7											
<b>Salaries Paid:</b>	\$10,062											

**Blended Component Units**

Number Submitted = 1

Ambulance

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$78,016	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$65	\$126	\$76
Revenue Collected During FY 18:	\$244,561	\$207,233	\$143,155
Expenditures During FY 18:	\$271,956	\$200,282	\$125,029
Per Capita Revenue:	\$204	\$113	\$79
Per Capita Expenditures:	\$227	\$106	\$67
Revenues over (under) Expenditures:	-\$27,395	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	18.61%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$50,621	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$42	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$50,621	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$60,364</b>	\$126,531	\$
Per Capita Debt:	<b>\$50</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Stillman Valley Fire Protection District		
<b>Unit Code:</b>	071/090/06	<b>County:</b>	Ogle
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$811,560		
<b>Equalized Assessed Valuation:</b>	\$91,912,470		
<b>Population:</b>	1,054		
<b>Employees:</b>			
	<b>Full Time:</b>	8	
	<b>Part Time:</b>	22	
	<b>Salaries Paid:</b>	\$317,652	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$332,403	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$315	\$126	\$76
Revenue Collected During FY 18:	\$798,470	\$207,233	\$143,155
Expenditures During FY 18:	\$764,610	\$200,282	\$125,029
Per Capita Revenue:	\$758	\$113	\$79
Per Capita Expenditures:	\$725	\$106	\$67
Revenues over (under) Expenditures:	\$33,860	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	47.90%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$366,263	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$347	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$65,517	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$215,281</b>	<b>\$126,531</b>	<b>\$</b>
Per Capita Debt:	<b>\$204</b>	<b>\$59</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$424</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 18:	<b>\$</b>	<b>\$916</b>	<b>\$</b>
Expenditures During FY 18:	<b>\$</b>	<b>\$829</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$88</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	<b>\$</b>	<b>\$512</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Stockland Fire Protection District</b>														
<b>Unit Code:</b>	038/180/06	<b>County:</b>	Iroquois												
<b>Fiscal Year End:</b>	4/30/2018														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$69,510														
<b>Equalized Assessed Valuation:</b>	\$11,586,551														
<b>Population:</b>	341														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$226,499	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$664	\$126	\$76
Revenue Collected During FY 18:	\$49,013	\$207,233	\$143,155
Expenditures During FY 18:	\$42,846	\$200,282	\$125,029
Per Capita Revenue:	\$144	\$113	\$79
Per Capita Expenditures:	\$126	\$106	\$67
Revenues over (under) Expenditures:	\$6,167	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	543.03%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$232,666	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$682	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Stockton Fire Protection District		
<b>Unit Code:</b>	043/060/06	<b>County:</b>	Jo Daviess
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$323,500		
<b>Equalized Assessed Valuation:</b>	\$62,480,151		
<b>Population:</b>	3,500		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	38	
	<b>Salaries Paid:</b>	\$80,474	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	<b>\$1,193,310</b>	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	<b>\$341</b>	\$126	\$76
Revenue Collected During FY 18:	<b>\$430,582</b>	\$207,233	\$143,155
Expenditures During FY 18:	<b>\$528,758</b>	\$200,282	\$125,029
Per Capita Revenue:	<b>\$123</b>	\$113	\$79
Per Capita Expenditures:	<b>\$151</b>	\$106	\$67
Revenues over (under) Expenditures:	<b>-\$98,176</b>	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	<b>207.11%</b>	201.51%	121.11%
Ending Fund Balance for FY 18:	<b>\$1,095,134</b>	\$254,489	\$154,310
Per Capita Ending Fund Balance:	<b>\$313</b>	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$27,430</b>	\$22,450	\$
Total Unrestricted Net Assets:	<b>\$1,067,704</b>	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Stonington Fire Protection District											
<b>Unit Code:</b>	011/050/06	<b>County:</b>	Christian									
<b>Fiscal Year End:</b>	5/31/2018											
<b>Accounting Method:</b>	Cash											
<b>Appropriation or Budget:</b>	\$334,600											
<b>Equalized Assessed Valuation:</b>	\$42,486,074											
<b>Population:</b>	170											
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="2" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="2" style="border: 1px solid black; padding: 2px;">23</td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="2" style="border: 1px solid black; padding: 2px;">\$18,460</td> </tr> </table>			<b>Full Time:</b>			<b>Part Time:</b>	23		<b>Salaries Paid:</b>	\$18,460	
<b>Full Time:</b>												
<b>Part Time:</b>	23											
<b>Salaries Paid:</b>	\$18,460											

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$109,937	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$647	\$126	\$76
Revenue Collected During FY 18:	\$133,040	\$207,233	\$143,155
Expenditures During FY 18:	\$94,035	\$200,282	\$125,029
Per Capita Revenue:	\$783	\$113	\$79
Per Capita Expenditures:	\$553	\$106	\$67
Revenues over (under) Expenditures:	\$39,005	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	158.39%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$148,942	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$876	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$148,942	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Strasburg Fire Protection District		
<b>Unit Code:</b>	086/055/06	<b>County:</b>	Shelby
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$27,990		
<b>Equalized Assessed Valuation:</b>	\$17,168,705		
<b>Population:</b>	700		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	2		
<b>Salaries Paid:</b>	\$550		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$56,805	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$81	\$126	\$76
Revenue Collected During FY 18:	\$30,755	\$207,233	\$143,155
Expenditures During FY 18:	\$27,873	\$200,282	\$125,029
Per Capita Revenue:	\$44	\$113	\$79
Per Capita Expenditures:	\$40	\$106	\$67
Revenues over (under) Expenditures:	\$2,882	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	214.14%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$59,687	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$85	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$48,880</b>	\$126,531	\$
Per Capita Debt:	<b>\$70</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Sublette Fire Protection District		
<b>Unit Code:</b>	052/080/06	<b>County:</b>	Lee
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$422,645		
<b>Equalized Assessed Valuation:</b>	\$60,640,451		
<b>Population:</b>	432		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	37		
<b>Salaries Paid:</b>	\$30,328		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	<b>\$379,080</b>	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	<b>\$878</b>	\$126	\$76
Revenue Collected During FY 18:	<b>\$217,961</b>	\$207,233	\$143,155
Expenditures During FY 18:	<b>\$160,099</b>	\$200,282	\$125,029
Per Capita Revenue:	<b>\$505</b>	\$113	\$79
Per Capita Expenditures:	<b>\$371</b>	\$106	\$67
Revenues over (under) Expenditures:	<b>\$57,862</b>	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	<b>272.92%</b>	201.51%	121.11%
Ending Fund Balance for FY 18:	<b>\$436,942</b>	\$254,489	\$154,310
Per Capita Ending Fund Balance:	<b>\$1,011</b>	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$13,375	\$
Total Unreserved Funds:	<b>\$</b>	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$303,836</b>	\$22,450	\$
Total Unrestricted Net Assets:	<b>\$133,106</b>	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$153,046</b>	\$126,531	\$
Per Capita Debt:	<b>\$354</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Sugar Creek Fire Protection District		
<b>Unit Code:</b>	014/015/06	<b>County:</b>	Clinton
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$405,300		
<b>Equalized Assessed Valuation:</b>	\$80,284,654		
<b>Population:</b>	5,500		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$512,199	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$93	\$126	\$76
Revenue Collected During FY 18:	\$194,518	\$207,233	\$143,155
Expenditures During FY 18:	\$328,054	\$200,282	\$125,029
Per Capita Revenue:	\$35	\$113	\$79
Per Capita Expenditures:	\$60	\$106	\$67
Revenues over (under) Expenditures:	-\$133,536	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	115.43%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$378,663	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$69	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$80,934	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$297,727</b>	\$126,531	\$
Per Capita Debt:	<b>\$54</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Sugar Creek Ambulance Service Fire Protection District</b>		
<b>Unit Code:</b>	014/105/06	<b>County:</b>	Clinton
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$750,325		
<b>Equalized Assessed Valuation:</b>	\$125,413,869		
<b>Population:</b>	9,480		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	35		
<b>Salaries Paid:</b>	\$238,253		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$172,069	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$18	\$126	\$76
Revenue Collected During FY 18:	\$440,359	\$207,233	\$143,155
Expenditures During FY 18:	\$667,295	\$200,282	\$125,029
Per Capita Revenue:	\$46	\$113	\$79
Per Capita Expenditures:	\$70	\$106	\$67
Revenues over (under) Expenditures:	-\$226,936	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	29.24%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$195,133	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$21	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	-\$131,072	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$326,213</b>	\$126,531	\$
Per Capita Debt:	<b>\$34</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Sugar Grove Fire Protection District		
<b>Unit Code:</b>	045/190/06	<b>County:</b>	Kane
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$4,853,198		
<b>Equalized Assessed Valuation:</b>	\$458,571,572		
<b>Population:</b>	15,000		
<b>Employees:</b>			
<b>Full Time:</b>		17	
<b>Part Time:</b>		22	
<b>Salaries Paid:</b>		\$1,874,339	

#### Blended Component Units

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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,504,501	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$100	\$169	\$94
Revenue Collected During FY 18:	\$3,715,983	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$3,461,253	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$248	\$253	\$218
Per Capita Expenditures:	\$231	\$250	\$216
Revenues over (under) Expenditures:	\$254,730	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	45.05%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$1,559,231	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$104	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,092,822	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$212,898	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$1,146,989</b>	<b>\$3,547,817</b>	<b>\$214,199</b>
Per Capita Debt:	<b>\$76</b>	<b>\$124</b>	<b>\$19</b>
General Obligation Debt over EAV:	<b>0.23%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	<b>\$8,439</b>	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	<b>\$2</b>	\$
Revenue Collected During FY 18:	\$	<b>\$21,941</b>	\$
Expenditures During FY 18:	\$	<b>\$19,068</b>	\$
Per Capita Revenue:	\$	<b>\$5</b>	\$
Per Capita Expenditures:	\$	<b>\$4</b>	\$
Operating Income (loss):	\$	<b>\$2,873</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>2.19%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	<b>\$8,958</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$2</b>	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Sullivan Fire Protection District		
<b>Unit Code:</b>	070/050/06	<b>County:</b>	Moultrie
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,751,263		
<b>Equalized Assessed Valuation:</b>	\$117,440,717		
<b>Population:</b>	7,300		
<b>Employees:</b>			
<b>Full Time:</b>		11	
<b>Part Time:</b>		28	
<b>Salaries Paid:</b>		\$845,765	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,138,235	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$156	\$169	\$94
Revenue Collected During FY 18:	\$1,931,066	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$1,686,128	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$265	\$253	\$218
Per Capita Expenditures:	\$231	\$250	\$216
Revenues over (under) Expenditures:	\$244,938	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	82.12%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$1,384,656	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$190	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$377,180	\$671,107	\$161,984
Total Unrestricted Net Assets:	-\$3,319,897	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$130,000</b>	<b>\$3,547,817</b>	<b>\$214,199</b>
Per Capita Debt:	<b>\$18</b>	<b>\$124</b>	<b>\$19</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$8,439	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2	\$
Revenue Collected During FY 18:	\$	\$21,941	\$
Expenditures During FY 18:	\$	\$19,068	\$
Per Capita Revenue:	\$	\$5	\$
Per Capita Expenditures:	\$	\$4	\$
Operating Income (loss):	\$	\$2,873	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>2.19%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	\$8,958	\$
Per Capita Ending Retained Earnings:	\$	\$2	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Sullivant Twp Fire Protection District</b>														
<b>Unit Code:</b>	027/050/06	<b>County:</b>	Ford												
<b>Fiscal Year End:</b>	5/31/2018														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$111,450														
<b>Equalized Assessed Valuation:</b>	\$14,488,430														
<b>Population:</b>	725														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	<b>\$38,509</b>	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	<b>\$53</b>	\$126	\$76
Revenue Collected During FY 18:	<b>\$70,160</b>	\$207,233	\$143,155
Expenditures During FY 18:	<b>\$68,189</b>	\$200,282	\$125,029
Per Capita Revenue:	<b>\$97</b>	\$113	\$79
Per Capita Expenditures:	<b>\$94</b>	\$106	\$67
Revenues over (under) Expenditures:	<b>\$1,971</b>	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	<b>59.36%</b>	201.51%	121.11%
Ending Fund Balance for FY 18:	<b>\$40,480</b>	\$254,489	\$154,310
Per Capita Ending Fund Balance:	<b>\$56</b>	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$205,678</b>	\$126,531	\$
Per Capita Debt:	<b>\$284</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Sunnycrest Fire Protection District</b>		
<b>Unit Code:</b>	016/340/06	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$387,588		
<b>Equalized Assessed Valuation:</b>	\$12,688,580		
<b>Population:</b>	2,000		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	4		
<b>Salaries Paid:</b>	\$11,414		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$214,643	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$107	\$126	\$76
Revenue Collected During FY 18:	\$95,347	\$207,233	\$143,155
Expenditures During FY 18:	\$83,837	\$200,282	\$125,029
Per Capita Revenue:	\$48	\$113	\$79
Per Capita Expenditures:	\$42	\$106	\$67
Revenues over (under) Expenditures:	\$11,510	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	269.52%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$225,956	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$113	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$225,956	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Sycamore Fire Protection District														
<b>Unit Code:</b>	019/100/06	<b>County:</b>	DeKalb												
<b>Fiscal Year End:</b>	4/30/2018														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$441,804														
<b>Equalized Assessed Valuation:</b>	\$97,673,781														
<b>Population:</b>	3,461														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$300,621	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$87	\$126	\$76
Revenue Collected During FY 18:	\$354,985	\$207,233	\$143,155
Expenditures During FY 18:	\$282,139	\$200,282	\$125,029
Per Capita Revenue:	\$103	\$113	\$79
Per Capita Expenditures:	\$82	\$106	\$67
Revenues over (under) Expenditures:	\$72,846	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	132.37%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$373,467	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$108	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$373,467	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

**Unit Name:**

**Unit Code:**  **County:**

**Fiscal Year End:**

**Accounting Method:**

**Appropriation or Budget:**

**Equalized Assessed Valuation:**

**Population:**

**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 18:	\$66,090	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$101	\$126	\$76
Revenue Collected During FY 18:	\$56,423	\$207,233	\$143,155
Expenditures During FY 18:	\$37,933	\$200,282	\$125,029
Per Capita Revenue:	\$86	\$113	\$79
Per Capita Expenditures:	\$58	\$106	\$67
Revenues over (under) Expenditures:	\$18,490	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	222.97%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$84,580	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$129	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$15,825</b>	\$126,531	\$
Per Capita Debt:	<b>\$24</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Tallula Fire Protection District		
<b>Unit Code:</b>	065/040/06	<b>County:</b>	Menard
<b>Fiscal Year End:</b>	8/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$70,544		
<b>Equalized Assessed Valuation:</b>	\$27,538,415		
<b>Population:</b>	1,100		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$234,028	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$213	\$126	\$76
Revenue Collected During FY 18:	\$69,196	\$207,233	\$143,155
Expenditures During FY 18:	\$126,758	\$200,282	\$125,029
Per Capita Revenue:	\$63	\$113	\$79
Per Capita Expenditures:	\$115	\$106	\$67
Revenues over (under) Expenditures:	-\$57,562	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	139.21%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$176,466	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$160	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$176,466	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$236,139</b>	\$126,531	\$
Per Capita Debt:	<b>\$215</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Tamaroa Community Fire Protection District</b>		
<b>Unit Code:</b>	073/020/06	<b>County:</b>	Perry
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$80,600		
<b>Equalized Assessed Valuation:</b>	\$22,354,041		
<b>Population:</b>	300		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$81,912	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$273	\$126	\$76
Revenue Collected During FY 18:	\$72,048	\$207,233	\$143,155
Expenditures During FY 18:	\$57,791	\$200,282	\$125,029
Per Capita Revenue:	\$240	\$113	\$79
Per Capita Expenditures:	\$193	\$106	\$67
Revenues over (under) Expenditures:	\$14,257	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	166.41%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$96,169	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$321	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$96,169	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Tampico Rural Fire Protection District</b>		
<b>Unit Code:</b>	098/070/06	<b>County:</b>	Whiteside
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$330,000		
<b>Equalized Assessed Valuation:</b>	\$40,019,049		
<b>Population:</b>	1,600		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	13		
<b>Salaries Paid:</b>	\$54,510		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$130,587	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$82	\$126	\$76
Revenue Collected During FY 18:	\$254,747	\$207,233	\$143,155
Expenditures During FY 18:	\$235,790	\$200,282	\$125,029
Per Capita Revenue:	\$159	\$113	\$79
Per Capita Expenditures:	\$147	\$106	\$67
Revenues over (under) Expenditures:	\$18,957	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	63.42%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$149,544	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$93	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$130,589	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$80,203</b>	<b>\$126,531</b>	<b>\$</b>
Per Capita Debt:	<b>\$50</b>	<b>\$59</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$424</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 18:	<b>\$</b>	<b>\$916</b>	<b>\$</b>
Expenditures During FY 18:	<b>\$</b>	<b>\$829</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$88</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	<b>\$</b>	<b>\$512</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Taylorville Fire Protection District		
<b>Unit Code:</b>	011/060/06	<b>County:</b>	Christian
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$306,468		
<b>Equalized Assessed Valuation:</b>	\$71,429,398		
<b>Population:</b>	13,000		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$292,421	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$22	\$126	\$76
Revenue Collected During FY 18:	\$144,579	\$207,233	\$143,155
Expenditures During FY 18:	\$26,590	\$200,282	\$125,029
Per Capita Revenue:	\$11	\$113	\$79
Per Capita Expenditures:	\$2	\$106	\$67
Revenues over (under) Expenditures:	\$117,989	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	1543.47%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$410,410	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$32	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$2,482	\$13,375	\$
Total Unreserved Funds:	\$407,928	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Teutopolis Fire Protection District		
<b>Unit Code:</b>	025/040/06	<b>County:</b>	Effingham
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$690,550		
<b>Equalized Assessed Valuation:</b>	\$90,165,371		
<b>Population:</b>	1,530		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$555,758	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$363	\$126	\$76
Revenue Collected During FY 18:	\$287,728	\$207,233	\$143,155
Expenditures During FY 18:	\$55,380	\$200,282	\$125,029
Per Capita Revenue:	\$188	\$113	\$79
Per Capita Expenditures:	\$36	\$106	\$67
Revenues over (under) Expenditures:	\$232,348	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	1423.09%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$788,106	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$515	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$788,106	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

**Unit Name:**

**Unit Code:**  **County:**

**Fiscal Year End:**

**Accounting Method:**

**Appropriation or Budget:**

**Equalized Assessed Valuation:**

**Population:**

**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 18:	\$228,124	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$74	\$126	\$76
Revenue Collected During FY 18:	\$183,820	\$207,233	\$143,155
Expenditures During FY 18:	\$235,119	\$200,282	\$125,029
Per Capita Revenue:	\$59	\$113	\$79
Per Capita Expenditures:	\$76	\$106	\$67
Revenues over (under) Expenditures:	-\$51,299	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	75.21%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$176,825	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$57	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$176,825	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$186,068</b>	\$126,531	\$
Per Capita Debt:	<b>\$60</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Thomson Fire Protection District</b>		
<b>Unit Code:</b>	008/060/06	<b>County:</b>	Carroll
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$448,588		
<b>Equalized Assessed Valuation:</b>	\$37,965,517		
<b>Population:</b>	1,900		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	32		
<b>Salaries Paid:</b>	\$34,434		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$348,773	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$184	\$126	\$76
Revenue Collected During FY 18:	\$271,725	\$207,233	\$143,155
Expenditures During FY 18:	\$503,451	\$200,282	\$125,029
Per Capita Revenue:	\$143	\$113	\$79
Per Capita Expenditures:	\$265	\$106	\$67
Revenues over (under) Expenditures:	-\$231,726	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	76.68%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$386,025	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$203	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$386,025	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$243,983</b>	\$126,531	\$
Per Capita Debt:	<b>\$128</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Tilden Fire Protection District</b>		
<b>Unit Code:</b>	079/020/06	<b>County:</b>	Randolph
<b>Fiscal Year End:</b>	3/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$88,721		
<b>Equalized Assessed Valuation:</b>	\$10,614,223		
<b>Population:</b>	2,475		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$10,396	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$4	\$126	\$76
Revenue Collected During FY 18:	\$39,720	\$207,233	\$143,155
Expenditures During FY 18:	\$37,451	\$200,282	\$125,029
Per Capita Revenue:	\$16	\$113	\$79
Per Capita Expenditures:	\$15	\$106	\$67
Revenues over (under) Expenditures:	\$2,269	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	33.82%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$12,665	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$5	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$27,200	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Timber-Hollis Fire Protection District</b>		
<b>Unit Code:</b>	072/090/06	<b>County:</b>	Peoria
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$1,047,274		
<b>Equalized Assessed Valuation:</b>	\$89,935,210		
<b>Population:</b>	6,000		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	35		
<b>Salaries Paid:</b>	\$33,672		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$752,241	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$125	\$126	\$76
Revenue Collected During FY 18:	\$398,414	\$207,233	\$143,155
Expenditures During FY 18:	\$309,330	\$200,282	\$125,029
Per Capita Revenue:	\$66	\$113	\$79
Per Capita Expenditures:	\$52	\$106	\$67
Revenues over (under) Expenditures:	\$89,084	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	271.98%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$841,325	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$140	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$841,325	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Tiskilwa Fire Protection District</b>		
<b>Unit Code:</b>	006/150/06	<b>County:</b>	Bureau
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$565,000		
<b>Equalized Assessed Valuation:</b>	\$55,131,488		
<b>Population:</b>	1,800		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	17		
<b>Salaries Paid:</b>	\$214,516		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$549,485	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$305	\$126	\$76
Revenue Collected During FY 18:	\$597,521	\$207,233	\$143,155
Expenditures During FY 18:	\$378,611	\$200,282	\$125,029
Per Capita Revenue:	\$332	\$113	\$79
Per Capita Expenditures:	\$210	\$106	\$67
Revenues over (under) Expenditures:	\$218,910	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	202.95%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$768,395	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$427	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$768,395	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Toledo Fire Protection District		
<b>Unit Code:</b>	018/020/06	<b>County:</b>	Cumberland
<b>Fiscal Year End:</b>	12/31/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$277,200		
<b>Equalized Assessed Valuation:</b>	\$37,825,485		
<b>Population:</b>	1,500		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	2		
<b>Salaries Paid:</b>	\$2,155		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$244,259	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$163	\$126	\$76
Revenue Collected During FY 18:	\$181,363	\$207,233	\$143,155
Expenditures During FY 18:	\$121,326	\$200,282	\$125,029
Per Capita Revenue:	\$121	\$113	\$79
Per Capita Expenditures:	\$81	\$106	\$67
Revenues over (under) Expenditures:	\$60,037	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	250.81%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$304,296	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$203	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$304,296	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$935,302</b>	\$126,531	\$
Per Capita Debt:	<b>\$624</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Tolono Fire Protection District</b>		
<b>Unit Code:</b>	010/155/06	<b>County:</b>	Champaign
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$120,400		
<b>Equalized Assessed Valuation:</b>	\$47,857,957		
<b>Population:</b>	3,800		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	31		
<b>Salaries Paid:</b>	\$25,430		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$348,967	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$92	\$126	\$76
Revenue Collected During FY 18:	\$137,129	\$207,233	\$143,155
Expenditures During FY 18:	\$200,399	\$200,282	\$125,029
Per Capita Revenue:	\$36	\$113	\$79
Per Capita Expenditures:	\$53	\$106	\$67
Revenues over (under) Expenditures:	-\$63,270	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	142.56%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$285,697	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$75	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$117,100	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Toluca-Rutland Fire Protection District</b>														
<b>Unit Code:</b>	059/055/06	<b>County:</b>	Marshall												
<b>Fiscal Year End:</b>	6/30/2018														
<b>Accounting Method:</b>	Cash With Assets														
<b>Appropriation or Budget:</b>	\$614,325														
<b>Equalized Assessed Valuation:</b>	\$31,083,888														
<b>Population:</b>	2,200														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$475,716	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$216	\$126	\$76
Revenue Collected During FY 18:	\$297,617	\$207,233	\$143,155
Expenditures During FY 18:	\$229,284	\$200,282	\$125,029
Per Capita Revenue:	\$135	\$113	\$79
Per Capita Expenditures:	\$104	\$106	\$67
Revenues over (under) Expenditures:	\$68,333	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	237.28%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$544,049	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$247	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$544,049	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$263,700</b>	\$126,531	\$
Per Capita Debt:	<b>\$120</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Toulon Fire Protection District</b>		
<b>Unit Code:</b>	087/030/06	<b>County:</b>	Stark
<b>Fiscal Year End:</b>	8/31/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$240,300		
<b>Equalized Assessed Valuation:</b>	\$40,122,190		
<b>Population:</b>	2,400		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$141,868	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$59	\$126	\$76
Revenue Collected During FY 18:	\$242,866	\$207,233	\$143,155
Expenditures During FY 18:	\$217,669	\$200,282	\$125,029
Per Capita Revenue:	\$101	\$113	\$79
Per Capita Expenditures:	\$91	\$106	\$67
Revenues over (under) Expenditures:	\$25,197	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	76.75%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$167,065	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$70	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$170,198	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$343,000</b>	\$126,531	\$
Per Capita Debt:	<b>\$143</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Towanda Fire Protection District</b>		
<b>Unit Code:</b>	064/180/06	<b>County:</b>	McLean
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,031,500		
<b>Equalized Assessed Valuation:</b>	\$50,493,445		
<b>Population:</b>	2,350		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	25		
<b>Salaries Paid:</b>	\$27,043		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$332,946	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$142	\$126	\$76
Revenue Collected During FY 18:	\$380,420	\$207,233	\$143,155
Expenditures During FY 18:	\$452,863	\$200,282	\$125,029
Per Capita Revenue:	\$162	\$113	\$79
Per Capita Expenditures:	\$193	\$106	\$67
Revenues over (under) Expenditures:	-\$72,443	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	57.52%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$260,503	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$111	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$260,503	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Tower Hill Fire Protection District		
<b>Unit Code:</b>	086/060/06	<b>County:</b>	Shelby
<b>Fiscal Year End:</b>	8/31/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$275,950		
<b>Equalized Assessed Valuation:</b>	\$13,904,654		
<b>Population:</b>	2,200		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	1		
<b>Salaries Paid:</b>	\$1,200		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$40,791	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$19	\$126	\$76
Revenue Collected During FY 18:	\$55,179	\$207,233	\$143,155
Expenditures During FY 18:	\$43,608	\$200,282	\$125,029
Per Capita Revenue:	\$25	\$113	\$79
Per Capita Expenditures:	\$20	\$106	\$67
Revenues over (under) Expenditures:	\$11,571	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	120.07%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$52,362	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$24	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Tower Rock Fire Protection District		
<b>Unit Code:</b>	039/010/06	<b>County:</b>	Jackson
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$152,601		
<b>Equalized Assessed Valuation:</b>	\$36,726,202		
<b>Population:</b>	535		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	5		
<b>Salaries Paid:</b>	\$2,880		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$118,408	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$221	\$126	\$76
Revenue Collected During FY 18:	\$59,376	\$207,233	\$143,155
Expenditures During FY 18:	\$36,751	\$200,282	\$125,029
Per Capita Revenue:	\$111	\$113	\$79
Per Capita Expenditures:	\$69	\$106	\$67
Revenues over (under) Expenditures:	\$22,625	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	383.75%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$141,033	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$264	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Tremont Fire Protection District</b>		
<b>Unit Code:</b>	090/170/06	<b>County:</b>	Tazewell
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$838,498		
<b>Equalized Assessed Valuation:</b>	\$128,358,023		
<b>Population:</b>	8,800		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	21		
<b>Salaries Paid:</b>	\$18,900		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$625,702	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$71	\$126	\$76
Revenue Collected During FY 18:	\$208,014	\$207,233	\$143,155
Expenditures During FY 18:	\$276,061	\$200,282	\$125,029
Per Capita Revenue:	\$24	\$113	\$79
Per Capita Expenditures:	\$31	\$106	\$67
Revenues over (under) Expenditures:	-\$68,047	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	202.00%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$557,655	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$63	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$543,116	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Tri-County Fire Protection District</b>		
<b>Unit Code:</b>	025/050/06	<b>County:</b>	Effingham
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$230,500		
<b>Equalized Assessed Valuation:</b>	\$28,573,166		
<b>Population:</b>	1,500		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$97,712	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$65	\$126	\$76
Revenue Collected During FY 18:	\$117,629	\$207,233	\$143,155
Expenditures During FY 18:	\$71,247	\$200,282	\$125,029
Per Capita Revenue:	\$78	\$113	\$79
Per Capita Expenditures:	\$47	\$106	\$67
Revenues over (under) Expenditures:	\$46,382	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	202.25%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$144,094	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$96	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$144,094	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Tri-County Fire Protection District</b>														
<b>Unit Code:</b>	034/060/06	<b>County:</b>	Hancock												
<b>Fiscal Year End:</b>	12/31/2018														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$56,400														
<b>Equalized Assessed Valuation:</b>	\$18,032,008														
<b>Population:</b>	750														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	<b>\$179,131</b>	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	<b>\$239</b>	\$126	\$76
Revenue Collected During FY 18:	<b>\$62,380</b>	\$207,233	\$143,155
Expenditures During FY 18:	<b>\$27,189</b>	\$200,282	\$125,029
Per Capita Revenue:	<b>\$83</b>	\$113	\$79
Per Capita Expenditures:	<b>\$36</b>	\$106	\$67
Revenues over (under) Expenditures:	<b>\$35,191</b>	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	<b>788.27%</b>	201.51%	121.11%
Ending Fund Balance for FY 18:	<b>\$214,322</b>	\$254,489	\$154,310
Per Capita Ending Fund Balance:	<b>\$286</b>	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Tri-State Fire Protection District</b>		
<b>Unit Code:</b>	022/200/06	<b>County:</b>	Dupage
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$14,471,234		
<b>Equalized Assessed Valuation:</b>	\$1,766,246,410		
<b>Population:</b>	43,000		
<b>Employees:</b>			
<b>Full Time:</b>	55		
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$5,656,493		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	<b>\$4,532,358</b>	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	<b>\$105</b>	\$169	\$94
Revenue Collected During FY 18:	<b>\$13,613,824</b>	\$4,873,273	\$3,378,976
Expenditures During FY 18:	<b>\$14,180,427</b>	\$4,750,592	\$3,026,715
Per Capita Revenue:	<b>\$317</b>	\$253	\$218
Per Capita Expenditures:	<b>\$330</b>	\$250	\$216
Revenues over (under) Expenditures:	<b>-\$566,603</b>	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	<b>27.97%</b>	71.96%	38.86%
Ending Fund Balance for FY 18:	<b>\$3,965,755</b>	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	<b>\$92</b>	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$4,737	\$
Total Unreserved Funds:	<b>\$</b>	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$224,709</b>	\$671,107	\$161,984
Total Unrestricted Net Assets:	<b>-\$24,637,628</b>	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$537,651</b>	<b>\$3,547,817</b>	<b>\$214,199</b>
Per Capita Debt:	<b>\$13</b>	<b>\$124</b>	<b>\$19</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	<b>\$8,439</b>	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	<b>\$2</b>	\$
Revenue Collected During FY 18:	\$	<b>\$21,941</b>	\$
Expenditures During FY 18:	\$	<b>\$19,068</b>	\$
Per Capita Revenue:	\$	<b>\$5</b>	\$
Per Capita Expenditures:	\$	<b>\$4</b>	\$
Operating Income (loss):	\$	<b>\$2,873</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>2.19%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	<b>\$8,958</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$2</b>	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Tri-Township Fire Protection District</b>		
<b>Unit Code:</b>	001/100/06	<b>County:</b>	Adams
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,029,230		
<b>Equalized Assessed Valuation:</b>	\$289,279,895		
<b>Population:</b>	11,700		
<b>Employees:</b>			
	<b>Full Time:</b>	8	
	<b>Part Time:</b>	9	
	<b>Salaries Paid:</b>	\$537,540	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$272,472	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$23	\$169	\$94
Revenue Collected During FY 18:	\$946,822	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$912,014	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$81	\$253	\$218
Per Capita Expenditures:	\$78	\$250	\$216
Revenues over (under) Expenditures:	\$34,808	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	30.06%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$274,144	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$23	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$33,785	\$671,107	\$161,984
Total Unrestricted Net Assets:	-\$4,427,989	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$270,083</b>	\$3,547,817	\$214,199
Per Capita Debt:	<b>\$23</b>	\$124	\$19
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$8,439	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2	\$
Revenue Collected During FY 18:	\$	\$21,941	\$
Expenditures During FY 18:	\$	\$19,068	\$
Per Capita Revenue:	\$	\$5	\$
Per Capita Expenditures:	\$	\$4	\$
Operating Income (loss):	\$	\$2,873	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	2.19%	0.00%
Ending Retained Earnings for FY 17:	\$	\$8,958	\$
Per Capita Ending Retained Earnings:	\$	\$2	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Troy Fire Protection District</b>		
<b>Unit Code:</b>	099/140/06	<b>County:</b>	Will
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$13,813,360		
<b>Equalized Assessed Valuation:</b>	\$64,999,025		
<b>Population:</b>	30,000		
<b>Employees:</b>			
<b>Full Time:</b>	25		
<b>Part Time:</b>	13		
<b>Salaries Paid:</b>	\$1,469,247		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$5,240,906	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$175	\$169	\$94
Revenue Collected During FY 18:	\$6,008,863	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$5,347,518	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$200	\$253	\$218
Per Capita Expenditures:	\$178	\$250	\$216
Revenues over (under) Expenditures:	\$661,345	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	110.37%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$5,902,251	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$197	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,028,782	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$3,418,249	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$1,145,000</b>	<b>\$3,547,817</b>	<b>\$214,199</b>
Per Capita Debt:	<b>\$38</b>	<b>\$124</b>	<b>\$19</b>
General Obligation Debt over EAV:	<b>1.76%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	<b>\$8,439</b>	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	<b>\$2</b>	\$
Revenue Collected During FY 18:	\$	<b>\$21,941</b>	\$
Expenditures During FY 18:	\$	<b>\$19,068</b>	\$
Per Capita Revenue:	\$	<b>\$5</b>	\$
Per Capita Expenditures:	\$	<b>\$4</b>	\$
Operating Income (loss):	\$	<b>\$2,873</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>2.19%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	<b>\$8,958</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$2</b>	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Troy Fire Protection District		
<b>Unit Code:</b>	057/190/06	<b>County:</b>	Madison
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,972,800		
<b>Equalized Assessed Valuation:</b>	\$396,488,284		
<b>Population:</b>	12,000		
<b>Employees:</b>			
<b>Full Time:</b>	4		
<b>Part Time:</b>	59		
<b>Salaries Paid:</b>	\$740,936		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,561,042	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$130	\$169	\$94
Revenue Collected During FY 18:	\$1,779,996	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$1,694,460	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$148	\$253	\$218
Per Capita Expenditures:	\$141	\$250	\$216
Revenues over (under) Expenditures:	\$85,536	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	97.17%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$1,646,578	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$137	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$60,497	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$1,586,081	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$144,786</b>	<b>\$3,547,817</b>	<b>\$214,199</b>
Per Capita Debt:	<b>\$12</b>	<b>\$124</b>	<b>\$19</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	<b>\$8,439</b>	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	<b>\$2</b>	\$
Revenue Collected During FY 18:	\$	<b>\$21,941</b>	\$
Expenditures During FY 18:	\$	<b>\$19,068</b>	\$
Per Capita Revenue:	\$	<b>\$5</b>	\$
Per Capita Expenditures:	\$	<b>\$4</b>	\$
Operating Income (loss):	\$	<b>\$2,873</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>2.19%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	<b>\$8,958</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$2</b>	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Tuscarora Fire Protection District		
<b>Unit Code:</b>	072/100/06	<b>County:</b>	Peoria
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$177,578		
<b>Equalized Assessed Valuation:</b>	\$14,661,730		
<b>Population:</b>	712		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$116,254	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$163	\$126	\$76
Revenue Collected During FY 18:	\$50,550	\$207,233	\$143,155
Expenditures During FY 18:	\$41,131	\$200,282	\$125,029
Per Capita Revenue:	\$71	\$113	\$79
Per Capita Expenditures:	\$58	\$106	\$67
Revenues over (under) Expenditures:	\$9,419	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	305.54%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$125,673	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$177	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Union Fire Protection District		
<b>Unit Code:</b>	063/120/06	<b>County:</b>	Mchenry
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$288,125		
<b>Equalized Assessed Valuation:</b>	\$49,953,785		
<b>Population:</b>	552		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	29		
<b>Salaries Paid:</b>	\$32,731		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$412,597	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$747	\$126	\$76
Revenue Collected During FY 18:	\$208,728	\$207,233	\$143,155
Expenditures During FY 18:	\$190,897	\$200,282	\$125,029
Per Capita Revenue:	\$378	\$113	\$79
Per Capita Expenditures:	\$346	\$106	\$67
Revenues over (under) Expenditures:	\$17,831	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	225.48%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$430,428	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$780	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$430,428	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$153,750</b>	\$126,531	\$
Per Capita Debt:	<b>\$279</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Unit 7 Fire Protection District		
<b>Unit Code:</b>	056/045/06	<b>County:</b>	Macoupin
<b>Fiscal Year End:</b>	11/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$985,355		
<b>Equalized Assessed Valuation:</b>	\$64,549,634		
<b>Population:</b>	10,000		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	57		
<b>Salaries Paid:</b>	\$16,700		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$751,864	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$75	\$126	\$76
Revenue Collected During FY 18:	\$205,896	\$207,233	\$143,155
Expenditures During FY 18:	\$152,193	\$200,282	\$125,029
Per Capita Revenue:	\$21	\$113	\$79
Per Capita Expenditures:	\$15	\$106	\$67
Revenues over (under) Expenditures:	\$53,703	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	529.31%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$805,567	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$81	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$805,567	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$100,000</b>	\$126,531	\$
Per Capita Debt:	<b>\$10</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Ursa Fire Protection District		
<b>Unit Code:</b>	001/110/06	<b>County:</b>	Adams
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$39,976		
<b>Equalized Assessed Valuation:</b>	\$21,128,596		
<b>Population:</b>	1,073		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$18,729	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$17	\$126	\$76
Revenue Collected During FY 18:	\$43,072	\$207,233	\$143,155
Expenditures During FY 18:	\$51,816	\$200,282	\$125,029
Per Capita Revenue:	\$40	\$113	\$79
Per Capita Expenditures:	\$48	\$106	\$67
Revenues over (under) Expenditures:	-\$8,744	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	19.27%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$9,985	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$9	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$105,000</b>	\$126,531	\$
Per Capita Debt:	<b>\$98</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Utica Fire Protection District		
<b>Unit Code:</b>	050/140/06	<b>County:</b>	Lasalle
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$1,416,850		
<b>Equalized Assessed Valuation:</b>	\$84,288,288		
<b>Population:</b>	5,436		
<b>Employees:</b>			
<b>Full Time:</b>	6		
<b>Part Time:</b>	32		
<b>Salaries Paid:</b>	\$202,518		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$299,475	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$55	\$169	\$94
Revenue Collected During FY 18:	\$1,004,715	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$1,057,304	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$185	\$253	\$218
Per Capita Expenditures:	\$195	\$250	\$216
Revenues over (under) Expenditures:	-\$52,589	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	23.35%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$246,886	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$45	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$207,327	\$4,737	\$
Total Unreserved Funds:	\$39,559	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$1,240,814</b>	<b>\$3,547,817</b>	<b>\$214,199</b>
Per Capita Debt:	<b>\$228</b>	<b>\$124</b>	<b>\$19</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	<b>\$8,439</b>	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	<b>\$2</b>	\$
Revenue Collected During FY 18:	\$	<b>\$21,941</b>	\$
Expenditures During FY 18:	\$	<b>\$19,068</b>	\$
Per Capita Revenue:	\$	<b>\$5</b>	\$
Per Capita Expenditures:	\$	<b>\$4</b>	\$
Operating Income (loss):	\$	<b>\$2,873</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>2.19%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	<b>\$8,958</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$2</b>	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Valmeyer Fire Protection District</b>		
<b>Unit Code:</b>	067/040/06	<b>County:</b>	Monroe
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$91,135		
<b>Equalized Assessed Valuation:</b>	\$34,207,647		
<b>Population:</b>	1,256		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	39		
<b>Salaries Paid:</b>	\$17,520		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$77,576	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$62	\$126	\$76
Revenue Collected During FY 18:	\$111,617	\$207,233	\$143,155
Expenditures During FY 18:	\$91,135	\$200,282	\$125,029
Per Capita Revenue:	\$89	\$113	\$79
Per Capita Expenditures:	\$73	\$106	\$67
Revenues over (under) Expenditures:	\$20,482	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	107.60%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$98,058	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$78	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$98,058	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$114,000</b>	\$126,531	\$
Per Capita Debt:	<b>\$91</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Varna Fire Protection District		
<b>Unit Code:</b>	059/040/06	<b>County:</b>	Marshall
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$745,000		
<b>Equalized Assessed Valuation:</b>	\$50,000,444		
<b>Population:</b>	1,150		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	13		
<b>Salaries Paid:</b>	\$32,059		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$785,166	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$683	\$126	\$76
Revenue Collected During FY 18:	\$341,935	\$207,233	\$143,155
Expenditures During FY 18:	\$178,332	\$200,282	\$125,029
Per Capita Revenue:	\$297	\$113	\$79
Per Capita Expenditures:	\$155	\$106	\$67
Revenues over (under) Expenditures:	\$163,603	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	532.02%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$948,769	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$825	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$328,214	\$13,375	\$
Total Unreserved Funds:	\$620,555	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Vermont Fire Protection District</b>														
<b>Unit Code:</b>	029/140/06	<b>County:</b>	Fulton												
<b>Fiscal Year End:</b>	4/30/2018														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$111,974														
<b>Equalized Assessed Valuation:</b>	\$12,605,041														
<b>Population:</b>	880														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$45,231	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$51	\$126	\$76
Revenue Collected During FY 18:	\$66,743	\$207,233	\$143,155
Expenditures During FY 18:	\$25,885	\$200,282	\$125,029
Per Capita Revenue:	\$76	\$113	\$79
Per Capita Expenditures:	\$29	\$106	\$67
Revenues over (under) Expenditures:	\$40,858	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	332.58%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$86,089	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$98	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Verona-Kinsman Fire Protection District</b>		
<b>Unit Code:</b>	032/060/06	<b>County:</b>	Grundy
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$209,436		
<b>Equalized Assessed Valuation:</b>	\$45,073,067		
<b>Population:</b>	500		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$133,413	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$267	\$126	\$76
Revenue Collected During FY 18:	\$105,724	\$207,233	\$143,155
Expenditures During FY 18:	\$158,424	\$200,282	\$125,029
Per Capita Revenue:	\$211	\$113	\$79
Per Capita Expenditures:	\$317	\$106	\$67
Revenues over (under) Expenditures:	-\$52,700	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	50.95%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$80,713	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$161	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,690	\$22,450	\$
Total Unrestricted Net Assets:	\$77,023	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Versailles Fire Protection District														
<b>Unit Code:</b>	005/010/06	<b>County:</b>	Brown												
<b>Fiscal Year End:</b>	4/30/2018														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$33,068														
<b>Equalized Assessed Valuation:</b>	\$12,253,466														
<b>Population:</b>	1,000														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$16,903	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$17	\$126	\$76
Revenue Collected During FY 18:	\$19,160	\$207,233	\$143,155
Expenditures During FY 18:	\$18,782	\$200,282	\$125,029
Per Capita Revenue:	\$19	\$113	\$79
Per Capita Expenditures:	\$19	\$106	\$67
Revenues over (under) Expenditures:	\$378	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	92.01%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$17,281	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$17	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$17,281	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Victoria-Copely Fire Protection District</b>														
<b>Unit Code:</b>	048/120/06	<b>County:</b>	Knox												
<b>Fiscal Year End:</b>	12/31/2018														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$77,271														
<b>Equalized Assessed Valuation:</b>	\$21,563,199														
<b>Population:</b>	835														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$81,969	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$98	\$126	\$76
Revenue Collected During FY 18:	\$83,764	\$207,233	\$143,155
Expenditures During FY 18:	\$51,256	\$200,282	\$125,029
Per Capita Revenue:	\$100	\$113	\$79
Per Capita Expenditures:	\$61	\$106	\$67
Revenues over (under) Expenditures:	\$32,508	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	262.36%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$134,477	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$161	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$134,476	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$83,375</b>	\$126,531	\$
Per Capita Debt:	<b>\$100</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Villa Hills Fire Protection District</b>		
<b>Unit Code:</b>	088/220/06	<b>County:</b>	St. Clair
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$179,500		
<b>Equalized Assessed Valuation:</b>	\$31,158,278		
<b>Population:</b>	10,000		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$248,095	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$25	\$126	\$76
Revenue Collected During FY 18:	\$124,319	\$207,233	\$143,155
Expenditures During FY 18:	\$114,916	\$200,282	\$125,029
Per Capita Revenue:	\$12	\$113	\$79
Per Capita Expenditures:	\$11	\$106	\$67
Revenues over (under) Expenditures:	\$9,403	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	224.07%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$257,498	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$26	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$81,074	\$22,450	\$
Total Unrestricted Net Assets:	\$176,424	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Virden Fire Protection District		
<b>Unit Code:</b>	056/030/06	<b>County:</b>	Macoupin
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$154,821		
<b>Equalized Assessed Valuation:</b>	\$46,366,048		
<b>Population:</b>	3,393		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	41		
<b>Salaries Paid:</b>	\$17,050		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$52,420	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$15	\$126	\$76
Revenue Collected During FY 18:	\$227,969	\$207,233	\$143,155
Expenditures During FY 18:	\$154,821	\$200,282	\$125,029
Per Capita Revenue:	\$67	\$113	\$79
Per Capita Expenditures:	\$46	\$106	\$67
Revenues over (under) Expenditures:	\$73,148	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	81.11%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$125,568	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$37	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	-\$56,398	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Wabash Fire Protection District</b>		
<b>Unit Code:</b>	015/070/06	<b>County:</b>	Coles
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$119,074		
<b>Equalized Assessed Valuation:</b>	\$37,201,862		
<b>Population:</b>	3,256		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$73,183	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$22	\$126	\$76
Revenue Collected During FY 18:	\$102,598	\$207,233	\$143,155
Expenditures During FY 18:	\$87,605	\$200,282	\$125,029
Per Capita Revenue:	\$32	\$113	\$79
Per Capita Expenditures:	\$27	\$106	\$67
Revenues over (under) Expenditures:	\$14,993	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	100.65%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$88,176	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$27	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$88,176	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$146,746</b>	\$126,531	\$
Per Capita Debt:	<b>\$45</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Wade Fire Protection District</b>		
<b>Unit Code:</b>	040/010/06	<b>County:</b>	Jasper
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$297,150		
<b>Equalized Assessed Valuation:</b>	\$113,344,734		
<b>Population:</b>	9,600		
<b>Employees:</b>			
<b>Full Time:</b>	28		
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$44,661		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$353,057	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$37	\$126	\$76
Revenue Collected During FY 18:	\$221,912	\$207,233	\$143,155
Expenditures During FY 18:	\$149,566	\$200,282	\$125,029
Per Capita Revenue:	\$23	\$113	\$79
Per Capita Expenditures:	\$16	\$106	\$67
Revenues over (under) Expenditures:	\$72,346	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	284.42%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$425,403	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$44	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$425,403	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$39,088</b>	\$126,531	\$
Per Capita Debt:	<b>\$4</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Wallace Fire Protection District		
<b>Unit Code:</b>	050/150/06	<b>County:</b>	Lasalle
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$564,700		
<b>Equalized Assessed Valuation:</b>	\$59,648,892		
<b>Population:</b>	1,500		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>		
	<b>Salaries Paid:</b>	\$	

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	-\$46,966	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	-\$31	\$126	\$76
Revenue Collected During FY 18:	\$329,386	\$207,233	\$143,155
Expenditures During FY 18:	\$388,953	\$200,282	\$125,029
Per Capita Revenue:	\$220	\$113	\$79
Per Capita Expenditures:	\$259	\$106	\$67
Revenues over (under) Expenditures:	-\$59,567	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	-1.68%	201.51%	121.11%
Ending Fund Balance for FY 18:	-\$6,533	\$254,489	\$154,310
Per Capita Ending Fund Balance:	-\$4	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$44,435	\$22,450	\$
Total Unrestricted Net Assets:	-\$50,968	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$393,132</b>	<b>\$126,531</b>	<b>\$</b>
Per Capita Debt:	<b>\$262</b>	<b>\$59</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$424</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 18:	<b>\$</b>	<b>\$916</b>	<b>\$</b>
Expenditures During FY 18:	<b>\$</b>	<b>\$829</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$88</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	<b>\$</b>	<b>\$512</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Walnut Fire Protection District</b>		
<b>Unit Code:</b>	006/165/06	<b>County:</b>	Bureau
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$823,943		
<b>Equalized Assessed Valuation:</b>	\$45,536,875		
<b>Population:</b>	3,000		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	26		
<b>Salaries Paid:</b>	\$54,700		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$584,005	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$195	\$126	\$76
Revenue Collected During FY 18:	\$313,845	\$207,233	\$143,155
Expenditures During FY 18:	\$404,526	\$200,282	\$125,029
Per Capita Revenue:	\$105	\$113	\$79
Per Capita Expenditures:	\$135	\$106	\$67
Revenues over (under) Expenditures:	-\$90,681	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	121.95%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$493,324	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$164	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$11,379	\$22,450	\$
Total Unrestricted Net Assets:	\$481,945	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Waltonville Fire Protection District</b>		
<b>Unit Code:</b>	041/040/06	<b>County:</b>	Jefferson
<b>Fiscal Year End:</b>	12/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$47,475		
<b>Equalized Assessed Valuation:</b>	\$28,508,662		
<b>Population:</b>	1,200		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$26,530	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$22	\$126	\$76
Revenue Collected During FY 18:	\$49,565	\$207,233	\$143,155
Expenditures During FY 18:	\$52,228	\$200,282	\$125,029
Per Capita Revenue:	\$41	\$113	\$79
Per Capita Expenditures:	\$44	\$106	\$67
Revenues over (under) Expenditures:	-\$2,663	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	45.70%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$23,867	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$20	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$23,867	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$23,867	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$15,000</b>	\$126,531	\$
Per Capita Debt:	<b>\$13</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Wapella Fire Protection District		
<b>Unit Code:</b>	020/030/06	<b>County:</b>	Dewitt
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$83,944		
<b>Equalized Assessed Valuation:</b>	\$53,093,487		
<b>Population:</b>	1,031		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	20	
	<b>Salaries Paid:</b>	\$6,482	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$95,172	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$92	\$126	\$76
Revenue Collected During FY 18:	\$80,904	\$207,233	\$143,155
Expenditures During FY 18:	\$67,494	\$200,282	\$125,029
Per Capita Revenue:	\$78	\$113	\$79
Per Capita Expenditures:	\$65	\$106	\$67
Revenues over (under) Expenditures:	\$13,410	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	139.05%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$93,850	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$91	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$93,850	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Warren Area Fire Protection District</b>		
<b>Unit Code:</b>	043/085/06	<b>County:</b>	Jo Daviess
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$354,430		
<b>Equalized Assessed Valuation:</b>	\$29,615,392		
<b>Population:</b>	2,500		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$362,657	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$145	\$126	\$76
Revenue Collected During FY 18:	\$129,973	\$207,233	\$143,155
Expenditures During FY 18:	\$100,652	\$200,282	\$125,029
Per Capita Revenue:	\$52	\$113	\$79
Per Capita Expenditures:	\$40	\$106	\$67
Revenues over (under) Expenditures:	\$29,321	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	389.44%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$391,978	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$157	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$391,978	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Warrensburg Fire Protection District</b>		
<b>Unit Code:</b>	055/110/06	<b>County:</b>	Macon
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$227,374		
<b>Equalized Assessed Valuation:</b>	\$43,977,158		
<b>Population:</b>	3,200		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	6	
	<b>Salaries Paid:</b>	\$6,850	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$74,729	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$23	\$126	\$76
Revenue Collected During FY 18:	\$265,519	\$207,233	\$143,155
Expenditures During FY 18:	\$227,374	\$200,282	\$125,029
Per Capita Revenue:	\$83	\$113	\$79
Per Capita Expenditures:	\$71	\$106	\$67
Revenues over (under) Expenditures:	\$38,145	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	49.64%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$112,874	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$35	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,893	\$22,450	\$
Total Unrestricted Net Assets:	\$104,982	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$450,354</b>	<b>\$126,531</b>	<b>\$</b>
Per Capita Debt:	<b>\$141</b>	<b>\$59</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$424</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 18:	<b>\$</b>	<b>\$916</b>	<b>\$</b>
Expenditures During FY 18:	<b>\$</b>	<b>\$829</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$88</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	<b>\$</b>	<b>\$512</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Warrenville Fire Protection District		
<b>Unit Code:</b>	022/210/06	<b>County:</b>	Dupage
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$4,357,445		
<b>Equalized Assessed Valuation:</b>	\$589,153,540		
<b>Population:</b>	21,000		
<b>Employees:</b>			
<b>Full Time:</b>	12		
<b>Part Time:</b>	40		
<b>Salaries Paid:</b>	\$1,725,124		

Blended Component Units
Number Submitted = 1
Firefighter's Pension

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,049,557	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$50	\$169	\$94
Revenue Collected During FY 18:	\$3,808,833	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$3,592,668	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$181	\$253	\$218
Per Capita Expenditures:	\$171	\$250	\$216
Revenues over (under) Expenditures:	\$216,165	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	32.45%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$1,165,722	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$56	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$18,871	\$671,107	\$161,984
Total Unrestricted Net Assets:	-\$403,734	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$62,951</b>	<b>\$3,547,817</b>	<b>\$214,199</b>
Per Capita Debt:	<b>\$3</b>	<b>\$124</b>	<b>\$19</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$8,439	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2	\$
Revenue Collected During FY 18:	\$	\$21,941	\$
Expenditures During FY 18:	\$	\$19,068	\$
Per Capita Revenue:	\$	\$5	\$
Per Capita Expenditures:	\$	\$4	\$
Operating Income (loss):	\$	\$2,873	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>2.19%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	\$8,958	\$
Per Capita Ending Retained Earnings:	\$	\$2	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Warren-Waukegan Fire Protection District</b>		
<b>Unit Code:</b>	049/140/06	<b>County:</b>	Lake
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$5,921,217		
<b>Equalized Assessed Valuation:</b>	\$450,579,732		
<b>Population:</b>	22,606		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	3		
<b>Salaries Paid:</b>	\$6,750		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	<b>\$4,304,355</b>	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	<b>\$190</b>	\$169	\$94
Revenue Collected During FY 18:	<b>\$3,933,596</b>	\$4,873,273	\$3,378,976
Expenditures During FY 18:	<b>\$3,045,648</b>	\$4,750,592	\$3,026,715
Per Capita Revenue:	<b>\$174</b>	\$253	\$218
Per Capita Expenditures:	<b>\$135</b>	\$250	\$216
Revenues over (under) Expenditures:	<b>\$887,948</b>	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	<b>170.48%</b>	71.96%	38.86%
Ending Fund Balance for FY 18:	<b>\$5,192,303</b>	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	<b>\$230</b>	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$4,737	\$
Total Unreserved Funds:	<b>\$</b>	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$2,281,022</b>	\$671,107	\$161,984
Total Unrestricted Net Assets:	<b>\$2,938,281</b>	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$3,547,817	\$214,199
Per Capita Debt:	\$	\$124	\$19
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$8,439	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2	\$
Revenue Collected During FY 18:	\$	\$21,941	\$
Expenditures During FY 18:	\$	\$19,068	\$
Per Capita Revenue:	\$	\$5	\$
Per Capita Expenditures:	\$	\$4	\$
Operating Income (loss):	\$	\$2,873	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.19%	0.00%
Ending Retained Earnings for FY 17:	\$	\$8,958	\$
Per Capita Ending Retained Earnings:	\$	\$2	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Warsaw Fire Protection District</b>														
<b>Unit Code:</b>	034/070/06	<b>County:</b>	Hancock												
<b>Fiscal Year End:</b>	6/30/2018														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$108,400														
<b>Equalized Assessed Valuation:</b>	\$19,341,654														
<b>Population:</b>	2,000														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$45,506	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$23	\$126	\$76
Revenue Collected During FY 18:	\$92,853	\$207,233	\$143,155
Expenditures During FY 18:	\$104,469	\$200,282	\$125,029
Per Capita Revenue:	\$46	\$113	\$79
Per Capita Expenditures:	\$52	\$106	\$67
Revenues over (under) Expenditures:	-\$11,616	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	32.44%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$33,890	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$17	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Washburn Fire Protection District</b>		
<b>Unit Code:</b>	102/090/06	<b>County:</b>	Woodford
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$595,750		
<b>Equalized Assessed Valuation:</b>	\$50,333,014		
<b>Population:</b>	1,800		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	27		
<b>Salaries Paid:</b>	\$118,692		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$735,805	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$409	\$126	\$76
Revenue Collected During FY 18:	\$433,803	\$207,233	\$143,155
Expenditures During FY 18:	\$338,926	\$200,282	\$125,029
Per Capita Revenue:	\$241	\$113	\$79
Per Capita Expenditures:	\$188	\$106	\$67
Revenues over (under) Expenditures:	\$94,877	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	245.09%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$830,682	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$461	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$936,240	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Waterloo Fire Protection District		
<b>Unit Code:</b>	067/050/06	<b>County:</b>	Monroe
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,073,345		
<b>Equalized Assessed Valuation:</b>	\$374,817,695		
<b>Population:</b>	10,309		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	32		
<b>Salaries Paid:</b>	\$96,791		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,737,883	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$169	\$169	\$94
Revenue Collected During FY 18:	\$1,209,996	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$1,073,345	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$117	\$253	\$218
Per Capita Expenditures:	\$104	\$250	\$216
Revenues over (under) Expenditures:	\$136,651	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	174.64%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$1,874,534	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$182	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$1,874,534	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$521,780</b>	<b>\$3,547,817</b>	<b>\$214,199</b>
Per Capita Debt:	<b>\$51</b>	<b>\$124</b>	<b>\$19</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	<b>\$8,439</b>	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	<b>\$2</b>	\$
Revenue Collected During FY 18:	\$	<b>\$21,941</b>	\$
Expenditures During FY 18:	\$	<b>\$19,068</b>	\$
Per Capita Revenue:	\$	<b>\$5</b>	\$
Per Capita Expenditures:	\$	<b>\$4</b>	\$
Operating Income (loss):	\$	<b>\$2,873</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>2.19%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	<b>\$8,958</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$2</b>	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Waterman Community Fire Protection District</b>		
<b>Unit Code:</b>	019/110/06	<b>County:</b>	DeKalb
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$283,831		
<b>Equalized Assessed Valuation:</b>	\$64,082,133		
<b>Population:</b>	2,100		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	26		
<b>Salaries Paid:</b>	\$46,489		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$238,591	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$114	\$126	\$76
Revenue Collected During FY 18:	\$200,060	\$207,233	\$143,155
Expenditures During FY 18:	\$211,076	\$200,282	\$125,029
Per Capita Revenue:	\$95	\$113	\$79
Per Capita Expenditures:	\$101	\$106	\$67
Revenues over (under) Expenditures:	-\$11,016	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	107.82%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$227,575	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$108	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$227,575	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$10,479</b>	\$126,531	\$
Per Capita Debt:	<b>\$5</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Watson Fire Protection District</b>		
<b>Unit Code:</b>	025/060/06	<b>County:</b>	Effingham
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$556,300		
<b>Equalized Assessed Valuation:</b>	\$58,148,313		
<b>Population:</b>	5,000		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	6		
<b>Salaries Paid:</b>	\$5,200		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$233,630	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$47	\$126	\$76
Revenue Collected During FY 18:	\$249,154	\$207,233	\$143,155
Expenditures During FY 18:	\$505,386	\$200,282	\$125,029
Per Capita Revenue:	\$50	\$113	\$79
Per Capita Expenditures:	\$101	\$106	\$67
Revenues over (under) Expenditures:	-\$256,232	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	44.99%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$227,398	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$45	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$227,398	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$250,000</b>	<b>\$126,531</b>	<b>\$</b>
Per Capita Debt:	<b>\$50</b>	<b>\$59</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$424</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 18:	<b>\$</b>	<b>\$916</b>	<b>\$</b>
Expenditures During FY 18:	<b>\$</b>	<b>\$829</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$88</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	<b>\$</b>	<b>\$512</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Wauconda Fire Protection District		
<b>Unit Code:</b>	049/150/06	<b>County:</b>	Lake
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$12,867,559		
<b>Equalized Assessed Valuation:</b>	\$1,353,591,672		
<b>Population:</b>	45,000		
<b>Employees:</b>			
<b>Full Time:</b>		41	
<b>Part Time:</b>		27	
<b>Salaries Paid:</b>		\$5,203,673	

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 18:	\$1,167,696	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$26	\$169	\$94
Revenue Collected During FY 18:	\$9,806,020	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$10,283,668	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$218	\$253	\$218
Per Capita Expenditures:	\$229	\$250	\$216
Revenues over (under) Expenditures:	-\$477,648	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	8.95%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$920,048	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$20	\$171	\$92
 <u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$
 <u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$671,107	\$161,984
Total Unrestricted Net Assets:	-\$20,678,113	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$847,614</b>	<b>\$3,547,817</b>	<b>\$214,199</b>
Per Capita Debt:	<b>\$19</b>	<b>\$124</b>	<b>\$19</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	<b>\$8,439</b>	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	<b>\$2</b>	\$
Revenue Collected During FY 18:	\$	<b>\$21,941</b>	\$
Expenditures During FY 18:	\$	<b>\$19,068</b>	\$
Per Capita Revenue:	\$	<b>\$5</b>	\$
Per Capita Expenditures:	\$	<b>\$4</b>	\$
Operating Income (loss):	\$	<b>\$2,873</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>2.19%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	<b>\$8,958</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$2</b>	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Wayne Fire Protection District		
<b>Unit Code:</b>	096/030/06	<b>County:</b>	Wayne
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$200,000		
<b>Equalized Assessed Valuation:</b>	\$37,515,000		
<b>Population:</b>	2,500		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	30		
<b>Salaries Paid:</b>	\$12,800		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$181,336	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$73	\$126	\$76
Revenue Collected During FY 18:	\$173,236	\$207,233	\$143,155
Expenditures During FY 18:	\$171,781	\$200,282	\$125,029
Per Capita Revenue:	\$69	\$113	\$79
Per Capita Expenditures:	\$69	\$106	\$67
Revenues over (under) Expenditures:	\$1,455	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	106.41%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$182,791	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$73	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$182,791	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$122,831</b>	<b>\$126,531</b>	<b>\$</b>
Per Capita Debt:	<b>\$49</b>	<b>\$59</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.33%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$424</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 18:	<b>\$</b>	<b>\$916</b>	<b>\$</b>
Expenditures During FY 18:	<b>\$</b>	<b>\$829</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$88</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	<b>\$</b>	<b>\$512</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Waynesville Community Fire Protection District</b>		
<b>Unit Code:</b>	020/035/06	<b>County:</b>	Dewitt
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$37,300		
<b>Equalized Assessed Valuation:</b>	\$7,329,400		
<b>Population:</b>	687		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$46,510	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$68	\$126	\$76
Revenue Collected During FY 18:	\$65,519	\$207,233	\$143,155
Expenditures During FY 18:	\$71,899	\$200,282	\$125,029
Per Capita Revenue:	\$95	\$113	\$79
Per Capita Expenditures:	\$105	\$106	\$67
Revenues over (under) Expenditures:	-\$6,380	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	55.81%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$40,130	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$58	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$40,130	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Webber Township Fire Protection District</b>		
<b>Unit Code:</b>	041/020/06	<b>County:</b>	Jefferson
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$407,840		
<b>Equalized Assessed Valuation:</b>	\$23,220,494		
<b>Population:</b>	2,323		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$329,097	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$142	\$126	\$76
Revenue Collected During FY 18:	\$91,243	\$207,233	\$143,155
Expenditures During FY 18:	\$25,665	\$200,282	\$125,029
Per Capita Revenue:	\$39	\$113	\$79
Per Capita Expenditures:	\$11	\$106	\$67
Revenues over (under) Expenditures:	\$65,578	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	1537.79%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$394,675	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$170	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$394,675	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Weldon Community Fire Protection District</b>		
<b>Unit Code:</b>	020/040/06	<b>County:</b>	Dewitt
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$127,640		
<b>Equalized Assessed Valuation:</b>	\$25,127,192		
<b>Population:</b>	807		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	2		
<b>Salaries Paid:</b>	\$13,878		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$58,717	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$73	\$126	\$76
Revenue Collected During FY 18:	\$106,964	\$207,233	\$143,155
Expenditures During FY 18:	\$97,438	\$200,282	\$125,029
Per Capita Revenue:	\$133	\$113	\$79
Per Capita Expenditures:	\$121	\$106	\$67
Revenues over (under) Expenditures:	\$9,526	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	70.04%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$68,243	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$85	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$19,024	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$49,219	\$126,531	\$
Per Capita Debt:	\$61	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Wellington-Greer Fire Protection District</b>		
<b>Unit Code:</b>	038/190/06	<b>County:</b>	Iroquois
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$203,400		
<b>Equalized Assessed Valuation:</b>	\$17,797,835		
<b>Population:</b>	1,000		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	15		
<b>Salaries Paid:</b>	\$7,099		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$189,122	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$189	\$126	\$76
Revenue Collected During FY 18:	\$75,581	\$207,233	\$143,155
Expenditures During FY 18:	\$137,247	\$200,282	\$125,029
Per Capita Revenue:	\$76	\$113	\$79
Per Capita Expenditures:	\$137	\$106	\$67
Revenues over (under) Expenditures:	-\$61,666	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	92.87%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$127,456	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$127	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$127,456	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Wenona Fire Protection District</b>		
<b>Unit Code:</b>	059/050/06	<b>County:</b>	Marshall
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$245,000		
<b>Equalized Assessed Valuation:</b>	\$37,480,839		
<b>Population:</b>	1,600		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$147,032	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$92	\$126	\$76
Revenue Collected During FY 18:	\$207,434	\$207,233	\$143,155
Expenditures During FY 18:	\$241,402	\$200,282	\$125,029
Per Capita Revenue:	\$130	\$113	\$79
Per Capita Expenditures:	\$151	\$106	\$67
Revenues over (under) Expenditures:	-\$33,968	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	46.84%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$113,064	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$71	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$45,583	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$90,615</b>	\$126,531	\$
Per Capita Debt:	<b>\$57</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>West Brooklyn Fire Protection District</b>		
<b>Unit Code:</b>	052/090/06	<b>County:</b>	Lee
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$366,275		
<b>Equalized Assessed Valuation:</b>	\$24,562,278		
<b>Population:</b>	551		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	3	
	<b>Salaries Paid:</b>	\$1,800	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$410,955	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$746	\$126	\$76
Revenue Collected During FY 18:	\$118,820	\$207,233	\$143,155
Expenditures During FY 18:	\$135,913	\$200,282	\$125,029
Per Capita Revenue:	\$216	\$113	\$79
Per Capita Expenditures:	\$247	\$106	\$67
Revenues over (under) Expenditures:	-\$17,093	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	289.79%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$393,862	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$715	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$184,815	\$13,375	\$
Total Unreserved Funds:	\$364,708	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$108,959	\$22,450	\$
Total Unrestricted Net Assets:	\$255,749	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$187,500</b>	\$126,531	\$
Per Capita Debt:	<b>\$340</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>West Chicago Fire Protection District</b>		
<b>Unit Code:</b>	022/220/06	<b>County:</b>	Dupage
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$9,351,031		
<b>Equalized Assessed Valuation:</b>	\$857,445,645		
<b>Population:</b>	27,182		
<b>Employees:</b>			
	<b>Full Time:</b>	50	
	<b>Part Time:</b>	5	
	<b>Salaries Paid:</b>	\$4,776,199	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,385,374	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$88	\$169	\$94
Revenue Collected During FY 18:	\$8,830,684	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$8,656,882	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$325	\$253	\$218
Per Capita Expenditures:	\$318	\$250	\$216
Revenues over (under) Expenditures:	\$173,802	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	27.91%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$2,416,431	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$89	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,033,303	\$671,107	\$161,984
Total Unrestricted Net Assets:	-\$3,067,959	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$7,005,000</b>	<b>\$3,547,817</b>	<b>\$214,199</b>
Per Capita Debt:	<b>\$258</b>	<b>\$124</b>	<b>\$19</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	<b>\$8,439</b>	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	<b>\$2</b>	\$
Revenue Collected During FY 18:	\$	<b>\$21,941</b>	\$
Expenditures During FY 18:	\$	<b>\$19,068</b>	\$
Per Capita Revenue:	\$	<b>\$5</b>	\$
Per Capita Expenditures:	\$	<b>\$4</b>	\$
Operating Income (loss):	\$	<b>\$2,873</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>2.19%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	<b>\$8,958</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$2</b>	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>West Dundee Fire Protection District</b>		
<b>Unit Code:</b>	045/200/06	<b>County:</b>	Kane
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$14,775		
<b>Equalized Assessed Valuation:</b>	\$4,557,886		
<b>Population:</b>	58		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$41,392	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$714	\$126	\$76
Revenue Collected During FY 18:	\$16,730	\$207,233	\$143,155
Expenditures During FY 18:	\$14,454	\$200,282	\$125,029
Per Capita Revenue:	\$288	\$113	\$79
Per Capita Expenditures:	\$249	\$106	\$67
Revenues over (under) Expenditures:	\$2,276	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	302.12%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$43,668	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$753	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>West Peoria Fire Protection District</b>														
<b>Unit Code:</b>	072/110/06	<b>County:</b>	Peoria												
<b>Fiscal Year End:</b>	6/30/2018														
<b>Accounting Method:</b>	Cash With Assets														
<b>Appropriation or Budget:</b>	\$798,961														
<b>Equalized Assessed Valuation:</b>	\$41,218,880														
<b>Population:</b>	4,862														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$589,880	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$121	\$126	\$76
Revenue Collected During FY 18:	\$221,841	\$207,233	\$143,155
Expenditures During FY 18:	\$130,184	\$200,282	\$125,029
Per Capita Revenue:	\$46	\$113	\$79
Per Capita Expenditures:	\$27	\$106	\$67
Revenues over (under) Expenditures:	\$91,657	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	523.52%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$681,537	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$140	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$681,537	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>West Point Fire Protection District</b>		
<b>Unit Code:</b>	034/080/06	<b>County:</b>	Hancock
<b>Fiscal Year End:</b>	7/31/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$40,600		
<b>Equalized Assessed Valuation:</b>	\$8,200,000		
<b>Population:</b>	500		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$44,689	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$89	\$126	\$76
Revenue Collected During FY 18:	\$23,110	\$207,233	\$143,155
Expenditures During FY 18:	\$23,159	\$200,282	\$125,029
Per Capita Revenue:	\$46	\$113	\$79
Per Capita Expenditures:	\$46	\$106	\$67
Revenues over (under) Expenditures:	-\$49	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	192.75%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$44,640	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$89	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$44,636	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>West Salem Fire Protection District</b>		
<b>Unit Code:</b>	024/040/06	<b>County:</b>	Edwards
<b>Fiscal Year End:</b>	12/31/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$16,800		
<b>Equalized Assessed Valuation:</b>	\$6,004,000		
<b>Population:</b>	2,500		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	18		
<b>Salaries Paid:</b>	\$4,492		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$31,422	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$13	\$126	\$76
Revenue Collected During FY 18:	\$15,553	\$207,233	\$143,155
Expenditures During FY 18:	\$22,030	\$200,282	\$125,029
Per Capita Revenue:	\$6	\$113	\$79
Per Capita Expenditures:	\$9	\$106	\$67
Revenues over (under) Expenditures:	-\$6,477	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	113.23%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$24,945	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$10	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	West Suburban Fire Protection District		
<b>Unit Code:</b>	101/110/06	<b>County:</b>	Winnebago
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$452,800		
<b>Equalized Assessed Valuation:</b>	\$21,634,633		
<b>Population:</b>	2,000		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	27	
	<b>Salaries Paid:</b>	\$24,821	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$288,564	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$144	\$126	\$76
Revenue Collected During FY 18:	\$143,927	\$207,233	\$143,155
Expenditures During FY 18:	\$375,070	\$200,282	\$125,029
Per Capita Revenue:	\$72	\$113	\$79
Per Capita Expenditures:	\$188	\$106	\$67
Revenues over (under) Expenditures:	-\$231,143	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	15.31%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$57,421	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$29	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$57,423	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$118,070</b>	\$126,531	\$
Per Capita Debt:	<b>\$59</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	West Union Fire Protection District														
<b>Unit Code:</b>	012/040/06	<b>County:</b>	Clark												
<b>Fiscal Year End:</b>	4/30/2018														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$30,053														
<b>Equalized Assessed Valuation:</b>	\$12,738,777														
<b>Population:</b>	1,100														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$28,894	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$26	\$126	\$76
Revenue Collected During FY 18:	\$32,252	\$207,233	\$143,155
Expenditures During FY 18:	\$21,730	\$200,282	\$125,029
Per Capita Revenue:	\$29	\$113	\$79
Per Capita Expenditures:	\$20	\$106	\$67
Revenues over (under) Expenditures:	\$10,522	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	181.39%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$39,416	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$36	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Western Fire Protection District</b>		
<b>Unit Code:</b>	083/215/06	<b>County:</b>	Sangamon
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$195,000		
<b>Equalized Assessed Valuation:</b>	\$61,698,248		
<b>Population:</b>	3,500		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$204,689	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$58	\$126	\$76
Revenue Collected During FY 18:	\$182,842	\$207,233	\$143,155
Expenditures During FY 18:	\$177,953	\$200,282	\$125,029
Per Capita Revenue:	\$52	\$113	\$79
Per Capita Expenditures:	\$51	\$106	\$67
Revenues over (under) Expenditures:	\$4,889	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	117.77%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$209,578	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$60	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$209,578	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Westfield Twp Fire Protection District</b>											
<b>Unit Code:</b>	012/030/06	<b>County:</b>	Clark									
<b>Fiscal Year End:</b>	4/30/2018											
<b>Accounting Method:</b>	Cash											
<b>Appropriation or Budget:</b>	\$100,475											
<b>Equalized Assessed Valuation:</b>	\$15,434,767											
<b>Population:</b>	950											
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="2" style="border: 1px solid black; padding: 2px;"> </td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="2" style="border: 1px solid black; padding: 2px; text-align: right;">15</td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="2" style="border: 1px solid black; padding: 2px; text-align: right;">\$1,885</td> </tr> </table>			<b>Full Time:</b>			<b>Part Time:</b>	15		<b>Salaries Paid:</b>	\$1,885	
<b>Full Time:</b>												
<b>Part Time:</b>	15											
<b>Salaries Paid:</b>	\$1,885											

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$124,222	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$131	\$126	\$76
Revenue Collected During FY 18:	\$45,957	\$207,233	\$143,155
Expenditures During FY 18:	\$79,819	\$200,282	\$125,029
Per Capita Revenue:	\$48	\$113	\$79
Per Capita Expenditures:	\$84	\$106	\$67
Revenues over (under) Expenditures:	-\$33,862	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	113.21%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$90,360	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$95	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$90,360	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$155,295</b>	\$126,531	\$
Per Capita Debt:	<b>\$163</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Westville Area Fire Protection District		
<b>Unit Code:</b>	092/080/06	<b>County:</b>	Vermilion
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$193,870		
<b>Equalized Assessed Valuation:</b>	\$44,589,773		
<b>Population:</b>	10,000		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	34	
	<b>Salaries Paid:</b>	\$19,950	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$315,033	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$32	\$126	\$76
Revenue Collected During FY 18:	\$164,326	\$207,233	\$143,155
Expenditures During FY 18:	\$194,595	\$200,282	\$125,029
Per Capita Revenue:	\$16	\$113	\$79
Per Capita Expenditures:	\$19	\$106	\$67
Revenues over (under) Expenditures:	-\$30,269	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	146.34%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$284,764	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$28	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$284,764	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$104,758</b>	\$126,531	\$
Per Capita Debt:	<b>\$10</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.06%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Wheatfield Twp Fire Protection District</b>														
<b>Unit Code:</b>	014/120/06	<b>County:</b>	Clinton												
<b>Fiscal Year End:</b>	4/30/2018														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$90,716														
<b>Equalized Assessed Valuation:</b>	\$12,139,004														
<b>Population:</b>	560														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$51,758	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$92	\$126	\$76
Revenue Collected During FY 18:	\$39,164	\$207,233	\$143,155
Expenditures During FY 18:	\$26,024	\$200,282	\$125,029
Per Capita Revenue:	\$70	\$113	\$79
Per Capita Expenditures:	\$46	\$106	\$67
Revenues over (under) Expenditures:	\$13,140	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	249.38%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$64,898	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$116	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Williamsfield Fire Protection District</b>		
<b>Unit Code:</b>	048/130/06	<b>County:</b>	Knox
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,769,433		
<b>Equalized Assessed Valuation:</b>	\$74,919,424		
<b>Population:</b>	1,300		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	45	
	<b>Salaries Paid:</b>	\$57,802	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$336,897	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$259	\$126	\$76
Revenue Collected During FY 18:	\$456,782	\$207,233	\$143,155
Expenditures During FY 18:	\$854,714	\$200,282	\$125,029
Per Capita Revenue:	\$351	\$113	\$79
Per Capita Expenditures:	\$657	\$106	\$67
Revenues over (under) Expenditures:	-\$397,932	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	50.19%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$428,944	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$330	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$12,667	\$22,450	\$
Total Unrestricted Net Assets:	\$466,079	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$735,587</b>	<b>\$126,531</b>	<b>\$</b>
Per Capita Debt:	<b>\$566</b>	<b>\$59</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$424</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 18:	<b>\$</b>	<b>\$916</b>	<b>\$</b>
Expenditures During FY 18:	<b>\$</b>	<b>\$829</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$88</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	<b>\$</b>	<b>\$512</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Williamson Co Fire Protection District</b>		
<b>Unit Code:</b>	100/080/06	<b>County:</b>	Williamson
<b>Fiscal Year End:</b>	12/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$3,112,270		
<b>Equalized Assessed Valuation:</b>	\$247,842,525		
<b>Population:</b>	22,000		
<b>Employees:</b>			
<b>Full Time:</b>	5		
<b>Part Time:</b>	3		
<b>Salaries Paid:</b>	\$234,418		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$964,517	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$44	\$169	\$94
Revenue Collected During FY 18:	\$1,020,162	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$3,020,516	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$46	\$253	\$218
Per Capita Expenditures:	\$137	\$250	\$216
Revenues over (under) Expenditures:	-\$2,000,354	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	35.09%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$1,059,920	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$48	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,066	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$1,056,854	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$2,290,969</b>	<b>\$3,547,817</b>	<b>\$214,199</b>
Per Capita Debt:	<b>\$104</b>	<b>\$124</b>	<b>\$19</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	<b>\$8,439</b>	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	<b>\$2</b>	\$
Revenue Collected During FY 18:	\$	<b>\$21,941</b>	\$
Expenditures During FY 18:	\$	<b>\$19,068</b>	\$
Per Capita Revenue:	\$	<b>\$5</b>	\$
Per Capita Expenditures:	\$	<b>\$4</b>	\$
Operating Income (loss):	\$	<b>\$2,873</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>2.19%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	<b>\$8,958</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$2</b>	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Williamsville Fire Protection District		
<b>Unit Code:</b>	083/220/06	<b>County:</b>	Sangamon
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$326,000		
<b>Equalized Assessed Valuation:</b>	\$57,460,919		
<b>Population:</b>	2,120		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	18	
	<b>Salaries Paid:</b>	\$12,000	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$209,777	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$99	\$126	\$76
Revenue Collected During FY 18:	\$282,059	\$207,233	\$143,155
Expenditures During FY 18:	\$261,103	\$200,282	\$125,029
Per Capita Revenue:	\$133	\$113	\$79
Per Capita Expenditures:	\$123	\$106	\$67
Revenues over (under) Expenditures:	\$20,956	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	88.37%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$230,733	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$109	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$230,733	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$450,188</b>	\$126,531	\$
Per Capita Debt:	<b>\$212</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Wilmington Fire Protection District		
<b>Unit Code:</b>	099/150/06	<b>County:</b>	Will
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$5,637,873		
<b>Equalized Assessed Valuation:</b>	\$230,658,831		
<b>Population:</b>	15,000		
<b>Employees:</b>			
<b>Full Time:</b>	6		
<b>Part Time:</b>	49		
<b>Salaries Paid:</b>	\$1,274,639		

#### Blended Component Units

Number Submitted = 1  
Wilmington Fire Pension Fund

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,262,050	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$217	\$169	\$94
Revenue Collected During FY 18:	\$2,356,651	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$2,440,999	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$157	\$253	\$218
Per Capita Expenditures:	\$163	\$250	\$216
Revenues over (under) Expenditures:	-\$84,348	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	130.18%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$3,177,702	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$212	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,675,109	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$1,502,593	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$5,280</b>	<b>\$3,547,817</b>	<b>\$214,199</b>
Per Capita Debt:	<b>\$</b>	<b>\$124</b>	<b>\$19</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$8,439</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Revenue Collected During FY 18:	<b>\$</b>	<b>\$21,941</b>	<b>\$</b>
Expenditures During FY 18:	<b>\$</b>	<b>\$19,068</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$5</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$4</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$2,873</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>2.19%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	<b>\$</b>	<b>\$8,958</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$2</b>	<b>\$</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Win-Bur-Sew Fire Protection District</b>		
<b>Unit Code:</b>	101/120/06	<b>County:</b>	Winnebago
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,684,700		
<b>Equalized Assessed Valuation:</b>	\$117,318,232		
<b>Population:</b>	3,000		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	40	
	<b>Salaries Paid:</b>	\$233,071	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$9,123	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$3	\$169	\$94
Revenue Collected During FY 18:	\$996,330	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$1,221,118	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$332	\$253	\$218
Per Capita Expenditures:	\$407	\$250	\$216
Revenues over (under) Expenditures:	-\$224,788	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	2.81%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$34,335	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$11	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$461,751	\$671,107	\$161,984
Total Unrestricted Net Assets:	-\$427,416	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$593,058</b>	\$3,547,817	\$214,199
Per Capita Debt:	<b>\$198</b>	\$124	\$19
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$8,439	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2	\$
Revenue Collected During FY 18:	\$	\$21,941	\$
Expenditures During FY 18:	\$	\$19,068	\$
Per Capita Revenue:	\$	\$5	\$
Per Capita Expenditures:	\$	\$4	\$
Operating Income (loss):	\$	\$2,873	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	2.19%	0.00%
Ending Retained Earnings for FY 17:	\$	\$8,958	\$
Per Capita Ending Retained Earnings:	\$	\$2	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Windsor Fire Protection District</b>		
<b>Unit Code:</b>	086/040/06	<b>County:</b>	Shelby
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$71,275		
<b>Equalized Assessed Valuation:</b>	\$46,590,609		
<b>Population:</b>	2,200		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>		
	<b>Salaries Paid:</b>	\$	

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$87,498	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$40	\$126	\$76
Revenue Collected During FY 18:	\$79,136	\$207,233	\$143,155
Expenditures During FY 18:	\$88,038	\$200,282	\$125,029
Per Capita Revenue:	\$36	\$113	\$79
Per Capita Expenditures:	\$40	\$106	\$67
Revenues over (under) Expenditures:	-\$8,902	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	89.28%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$78,596	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$36	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$78,596	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Windsor Park Fire Protection District</b>														
<b>Unit Code:</b>	010/160/06	<b>County:</b>	Champaign												
<b>Fiscal Year End:</b>	4/30/2018														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$18,443														
<b>Equalized Assessed Valuation:</b>	\$10,698,290														
<b>Population:</b>	800														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$11,392	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$14	\$126	\$76
Revenue Collected During FY 18:	\$18,444	\$207,233	\$143,155
Expenditures During FY 18:	\$18,034	\$200,282	\$125,029
Per Capita Revenue:	\$23	\$113	\$79
Per Capita Expenditures:	\$23	\$106	\$67
Revenues over (under) Expenditures:	\$410	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	65.44%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$11,802	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$15	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$11,802	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Winfield Fire Protection District</b>		
<b>Unit Code:</b>	022/230/06	<b>County:</b>	Dupage
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$3,973,777		
<b>Equalized Assessed Valuation:</b>	\$663,453,288		
<b>Population:</b>	35,000		
<b>Employees:</b>			
<b>Full Time:</b>		15	
<b>Part Time:</b>		10	
<b>Salaries Paid:</b>		\$1,880,223	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,793,741	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$51	\$169	\$94
Revenue Collected During FY 18:	\$3,120,827	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$3,026,715	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$89	\$253	\$218
Per Capita Expenditures:	\$86	\$250	\$216
Revenues over (under) Expenditures:	\$94,112	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	62.37%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$1,887,853	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$54	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,583,459	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$413,459	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$3,547,817	\$214,199
Per Capita Debt:	\$	\$124	\$19
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$8,439	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2	\$
Revenue Collected During FY 18:	\$	\$21,941	\$
Expenditures During FY 18:	\$	\$19,068	\$
Per Capita Revenue:	\$	\$5	\$
Per Capita Expenditures:	\$	\$4	\$
Operating Income (loss):	\$	\$2,873	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.19%	0.00%
Ending Retained Earnings for FY 17:	\$	\$8,958	\$
Per Capita Ending Retained Earnings:	\$	\$2	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Winnebago County #1 Fire Protection District		
<b>Unit Code:</b>	101/130/06	<b>County:</b>	Winnebago
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$2,315,000		
<b>Equalized Assessed Valuation:</b>	\$100,339,199		
<b>Population:</b>	5,172		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	51		
<b>Salaries Paid:</b>	\$65,142		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,690,618	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$327	\$169	\$94
Revenue Collected During FY 18:	\$867,590	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$714,115	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$168	\$253	\$218
Per Capita Expenditures:	\$138	\$250	\$216
Revenues over (under) Expenditures:	\$153,475	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	258.23%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$1,844,093	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$357	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$403,752	\$4,737	\$
Total Unreserved Funds:	\$1,440,341	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$3,547,817	\$214,199
Per Capita Debt:	\$	\$124	\$19
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$8,439	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2	\$
Revenue Collected During FY 18:	\$	\$21,941	\$
Expenditures During FY 18:	\$	\$19,068	\$
Per Capita Revenue:	\$	\$5	\$
Per Capita Expenditures:	\$	\$4	\$
Operating Income (loss):	\$	\$2,873	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.19%	0.00%
Ending Retained Earnings for FY 17:	\$	\$8,958	\$
Per Capita Ending Retained Earnings:	\$	\$2	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Winslow Fire Protection District</b>		
<b>Unit Code:</b>	089/100/06	<b>County:</b>	Stephenson
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$105,250		
<b>Equalized Assessed Valuation:</b>	\$19,981,335		
<b>Population:</b>	800		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$86,330	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$108	\$126	\$76
Revenue Collected During FY 18:	\$99,798	\$207,233	\$143,155
Expenditures During FY 18:	\$57,700	\$200,282	\$125,029
Per Capita Revenue:	\$125	\$113	\$79
Per Capita Expenditures:	\$72	\$106	\$67
Revenues over (under) Expenditures:	\$42,098	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	222.58%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$128,428	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$161	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Winthrop Harbor Fire Protection District</b>		
<b>Unit Code:</b>	049/160/06	<b>County:</b>	Lake
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$70,242		
<b>Equalized Assessed Valuation:</b>	\$28,362,965		
<b>Population:</b>	500		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$89,145	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$178	\$126	\$76
Revenue Collected During FY 18:	\$70,242	\$207,233	\$143,155
Expenditures During FY 18:	\$62,673	\$200,282	\$125,029
Per Capita Revenue:	\$140	\$113	\$79
Per Capita Expenditures:	\$125	\$106	\$67
Revenues over (under) Expenditures:	\$7,569	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	154.32%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$96,714	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$193	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Wonder Lake Fire Protection District</b>		
<b>Unit Code:</b>	063/130/06	<b>County:</b>	Mchenry
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,911,566		
<b>Equalized Assessed Valuation:</b>	\$176,525,496		
<b>Population:</b>	12,000		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	56		
<b>Salaries Paid:</b>	\$486,753		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$645,070	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$54	\$169	\$94
Revenue Collected During FY 18:	\$1,178,256	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$1,201,334	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$98	\$253	\$218
Per Capita Expenditures:	\$100	\$250	\$216
Revenues over (under) Expenditures:	-\$23,078	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	51.78%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$621,992	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$52	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$84,457	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$537,535	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$461,660</b>	<b>\$3,547,817</b>	<b>\$214,199</b>
Per Capita Debt:	<b>\$38</b>	<b>\$124</b>	<b>\$19</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$8,439	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2	\$
Revenue Collected During FY 18:	\$	\$21,941	\$
Expenditures During FY 18:	\$	\$19,068	\$
Per Capita Revenue:	\$	\$5	\$
Per Capita Expenditures:	\$	\$4	\$
Operating Income (loss):	\$	\$2,873	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>2.19%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	\$8,958	\$
Per Capita Ending Retained Earnings:	\$	\$2	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Wood Dale Fire Protection District		
<b>Unit Code:</b>	022/240/06	<b>County:</b>	Dupage
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$6,894,196		
<b>Equalized Assessed Valuation:</b>	\$602,789,417		
<b>Population:</b>	13,911		
<b>Employees:</b>			
<b>Full Time:</b>	29		
<b>Part Time:</b>	7		
<b>Salaries Paid:</b>	\$2,813,324		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$54,761	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$4	\$169	\$94
Revenue Collected During FY 18:	\$4,970,188	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$4,826,893	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$357	\$253	\$218
Per Capita Expenditures:	\$347	\$250	\$216
Revenues over (under) Expenditures:	\$143,295	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	4.10%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$198,056	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$14	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$55,901	\$671,107	\$161,984
Total Unrestricted Net Assets:	-\$24,463,126	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$199,946</b>	<b>\$3,547,817</b>	<b>\$214,199</b>
Per Capita Debt:	<b>\$14</b>	<b>\$124</b>	<b>\$19</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	<b>\$8,439</b>	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	<b>\$2</b>	\$
Revenue Collected During FY 18:	\$	<b>\$21,941</b>	\$
Expenditures During FY 18:	\$	<b>\$19,068</b>	\$
Per Capita Revenue:	\$	<b>\$5</b>	\$
Per Capita Expenditures:	\$	<b>\$4</b>	\$
Operating Income (loss):	\$	<b>\$2,873</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>2.19%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	<b>\$8,958</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$2</b>	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Woodland Fire Protection District		
<b>Unit Code:</b>	038/200/06	<b>County:</b>	Iroquois
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$60,242		
<b>Equalized Assessed Valuation:</b>	\$17,669,229		
<b>Population:</b>	1,000		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	19		
<b>Salaries Paid:</b>	\$7,500		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$337,384	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$337	\$126	\$76
Revenue Collected During FY 18:	\$71,649	\$207,233	\$143,155
Expenditures During FY 18:	\$31,579	\$200,282	\$125,029
Per Capita Revenue:	\$72	\$113	\$79
Per Capita Expenditures:	\$32	\$106	\$67
Revenues over (under) Expenditures:	\$40,070	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	1195.27%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$377,454	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$377	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$377,454	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Woodlawn Fire Protection District</b>														
<b>Unit Code:</b>	041/030/06	<b>County:</b>	Jefferson												
<b>Fiscal Year End:</b>	12/31/2018														
<b>Accounting Method:</b>	Cash With Assets														
<b>Appropriation or Budget:</b>	\$72,750														
<b>Equalized Assessed Valuation:</b>	\$20,047,780														
<b>Population:</b>	698														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td style="border: 1px solid black; width: 15%;"></td> <td style="border: 1px solid black; width: 15%;"></td> <td style="border: 1px solid black; width: 15%;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td style="border: 1px solid black;"></td> <td style="border: 1px solid black;"></td> <td style="border: 1px solid black;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td style="border: 1px solid black;"></td> <td style="border: 1px solid black;"></td> <td style="border: 1px solid black; text-align: right;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>			\$
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>			\$												

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$51,803	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$74	\$126	\$76
Revenue Collected During FY 18:	\$58,525	\$207,233	\$143,155
Expenditures During FY 18:	\$72,646	\$200,282	\$125,029
Per Capita Revenue:	\$84	\$113	\$79
Per Capita Expenditures:	\$104	\$106	\$67
Revenues over (under) Expenditures:	-\$14,121	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	72.78%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$52,874	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$76	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$52,874	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$100,389</b>	\$126,531	\$
Per Capita Debt:	<b>\$144</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

**Unit Name:** Woodside #1 Fire Protection District

**Unit Code:** 083/240/06      **County:** Sangamon

**Fiscal Year End:** 5/31/2018

**Accounting Method:** Cash

**Appropriation or Budget:** \$184,593

**Equalized Assessed Valuation:** \$45,969,841

**Population:** 3,400

**Employees:**

**Full Time:**

**Part Time:**

**Salaries Paid:** \$

#### Blended Component Units

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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$6,000	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$2	\$126	\$76
Revenue Collected During FY 18:	\$177,184	\$207,233	\$143,155
Expenditures During FY 18:	\$177,184	\$200,282	\$125,029
Per Capita Revenue:	\$52	\$113	\$79
Per Capita Expenditures:	\$52	\$106	\$67
Revenues over (under) Expenditures:	\$	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	3.39%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$6,000	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$2	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$6,000	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Woodson Fire Protection District</b>		
<b>Unit Code:</b>	069/030/06	<b>County:</b>	Morgan
<b>Fiscal Year End:</b>	7/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$91,088		
<b>Equalized Assessed Valuation:</b>	\$30,109,040		
<b>Population:</b>	750		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$49,577	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$66	\$126	\$76
Revenue Collected During FY 18:	\$62,442	\$207,233	\$143,155
Expenditures During FY 18:	\$77,479	\$200,282	\$125,029
Per Capita Revenue:	\$83	\$113	\$79
Per Capita Expenditures:	\$103	\$106	\$67
Revenues over (under) Expenditures:	-\$15,037	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	44.58%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$34,540	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$46	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$34,540	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Woodstock Fire/Rescue Fire Protection District</b>		
<b>Unit Code:</b>	063/140/06	<b>County:</b>	Mchenry
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$10,892,535		
<b>Equalized Assessed Valuation:</b>	\$668,644,104		
<b>Population:</b>	37,500		
<b>Employees:</b>			
	<b>Full Time:</b>	38	
	<b>Part Time:</b>	15	
	<b>Salaries Paid:</b>	\$4,539,995	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	<b>\$1,072,554</b>	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	<b>\$29</b>	\$169	\$94
Revenue Collected During FY 18:	<b>\$7,284,908</b>	\$4,873,273	\$3,378,976
Expenditures During FY 18:	<b>\$7,810,485</b>	\$4,750,592	\$3,026,715
Per Capita Revenue:	<b>\$194</b>	\$253	\$218
Per Capita Expenditures:	<b>\$208</b>	\$250	\$216
Revenues over (under) Expenditures:	<b>-\$525,577</b>	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	<b>7.00%</b>	71.96%	38.86%
Ending Fund Balance for FY 18:	<b>\$546,977</b>	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	<b>\$15</b>	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$4,737	\$
Total Unreserved Funds:	<b>\$</b>	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$28,189</b>	\$671,107	\$161,984
Total Unrestricted Net Assets:	<b>-\$19,074,687</b>	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$1,152,742</b>	<b>\$3,547,817</b>	<b>\$214,199</b>
Per Capita Debt:	<b>\$31</b>	<b>\$124</b>	<b>\$19</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	<b>\$8,439</b>	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	<b>\$2</b>	\$
Revenue Collected During FY 18:	\$	<b>\$21,941</b>	\$
Expenditures During FY 18:	\$	<b>\$19,068</b>	\$
Per Capita Revenue:	\$	<b>\$5</b>	\$
Per Capita Expenditures:	\$	<b>\$4</b>	\$
Operating Income (loss):	\$	<b>\$2,873</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>2.19%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	<b>\$8,958</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$2</b>	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Worden Fire Protection District</b>		
<b>Unit Code:</b>	057/200/06	<b>County:</b>	Madison
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$144,223		
<b>Equalized Assessed Valuation:</b>	\$24,300,000		
<b>Population:</b>	1,600		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	6		
<b>Salaries Paid:</b>	\$2,340		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$48,326	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$30	\$126	\$76
Revenue Collected During FY 18:	\$148,661	\$207,233	\$143,155
Expenditures During FY 18:	\$144,175	\$200,282	\$125,029
Per Capita Revenue:	\$93	\$113	\$79
Per Capita Expenditures:	\$90	\$106	\$67
Revenues over (under) Expenditures:	\$4,486	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	36.63%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$52,812	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$33	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$52,812	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Wyanet Fire Protection District														
<b>Unit Code:</b>	006/160/06	<b>County:</b>	Bureau												
<b>Fiscal Year End:</b>	5/5/2018														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$451,218														
<b>Equalized Assessed Valuation:</b>	\$25,368,939														
<b>Population:</b>	1,500														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$451,216	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$301	\$126	\$76
Revenue Collected During FY 18:	\$161,409	\$207,233	\$143,155
Expenditures During FY 18:	\$74,782	\$200,282	\$125,029
Per Capita Revenue:	\$108	\$113	\$79
Per Capita Expenditures:	\$50	\$106	\$67
Revenues over (under) Expenditures:	\$86,627	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	719.21%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$537,843	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$359	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$537,845	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Wyoming Fire Protection District		
<b>Unit Code:</b>	087/040/06	<b>County:</b>	Stark
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$223,100		
<b>Equalized Assessed Valuation:</b>	\$63,858,703		
<b>Population:</b>	2,197		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$541,096	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$246	\$126	\$76
Revenue Collected During FY 18:	\$300,094	\$207,233	\$143,155
Expenditures During FY 18:	\$174,604	\$200,282	\$125,029
Per Capita Revenue:	\$137	\$113	\$79
Per Capita Expenditures:	\$79	\$106	\$67
Revenues over (under) Expenditures:	\$125,490	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	381.77%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$666,586	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$303	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$822,436	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$27,939</b>	\$126,531	\$
Per Capita Debt:	<b>\$13</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Xenia Fire Protection District								
<b>Unit Code:</b>	013/010/06	<b>County:</b>	Clay						
<b>Fiscal Year End:</b>	4/30/2018								
<b>Accounting Method:</b>	Cash With Assets								
<b>Appropriation or Budget:</b>	\$219,515								
<b>Equalized Assessed Valuation:</b>	\$16,985,703								
<b>Population:</b>	2,500								
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td style="border: 1px solid black; width: 100px; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td style="border: 1px solid black; width: 100px; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td style="border: 1px solid black; width: 100px; height: 20px; text-align: right;">\$</td> </tr> </table>			<b>Full Time:</b>		<b>Part Time:</b>		<b>Salaries Paid:</b>	\$
<b>Full Time:</b>									
<b>Part Time:</b>									
<b>Salaries Paid:</b>	\$								

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$171,090	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$68	\$126	\$76
Revenue Collected During FY 18:	\$75,961	\$207,233	\$143,155
Expenditures During FY 18:	\$95,133	\$200,282	\$125,029
Per Capita Revenue:	\$30	\$113	\$79
Per Capita Expenditures:	\$38	\$106	\$67
Revenues over (under) Expenditures:	-\$19,172	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	159.69%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$151,918	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$61	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$110,043	\$22,450	\$
Total Unrestricted Net Assets:	\$41,875	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

Unit Name: **York Center Fire Protection District**

Unit Code: **022/250/06** County: **Dupage**

Fiscal Year End: **6/30/2018**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$4,702,972**

Equalized Assessed Valuation: **\$2,090,707**

Population: **10,000**

Employees:

    Full Time: **5**

    Part Time: **66**

    Salaries Paid: **\$1,564,646**

#### Blended Component Units

Blended Component Units
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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	<b>\$1,180,580</b>	<b>\$2,826,171</b>	<b>\$1,628,947</b>
Per Capita Beginning Fund Balance:	<b>\$118</b>	<b>\$169</b>	<b>\$94</b>
Revenue Collected During FY 18:	<b>\$2,387,088</b>	<b>\$4,873,273</b>	<b>\$3,378,976</b>
Expenditures During FY 18:	<b>\$2,615,459</b>	<b>\$4,750,592</b>	<b>\$3,026,715</b>
Per Capita Revenue:	<b>\$239</b>	<b>\$253</b>	<b>\$218</b>
Per Capita Expenditures:	<b>\$262</b>	<b>\$250</b>	<b>\$216</b>
Revenues over (under) Expenditures:	<b>-\$228,371</b>	<b>\$122,680</b>	<b>\$63,701</b>
Ratio of Fund Balance to Expenditures:	<b>36.41%</b>	<b>71.96%</b>	<b>38.86%</b>
Ending Fund Balance for FY 18:	<b>\$952,209</b>	<b>\$2,842,424</b>	<b>\$1,509,785</b>
Per Capita Ending Fund Balance:	<b>\$95</b>	<b>\$171</b>	<b>\$92</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$4,737</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$27,597</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$7,491</b>	<b>\$671,107</b>	<b>\$161,984</b>
Total Unrestricted Net Assets:	<b>\$672,321</b>	<b>-\$2,511,844</b>	<b>\$413,459</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$375,113</b>	<b>\$3,547,817</b>	<b>\$214,199</b>
Per Capita Debt:	<b>\$38</b>	<b>\$124</b>	<b>\$19</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$8,439	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2	\$
Revenue Collected During FY 18:	\$	\$21,941	\$
Expenditures During FY 18:	\$	\$19,068	\$
Per Capita Revenue:	\$	\$5	\$
Per Capita Expenditures:	\$	\$4	\$
Operating Income (loss):	\$	\$2,873	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>2.19%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	\$8,958	\$
Per Capita Ending Retained Earnings:	\$	\$2	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Yorkfield Fire Protection District														
<b>Unit Code:</b>	016/360/06	<b>County:</b>	Cook												
<b>Fiscal Year End:</b>	5/31/2018														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$627,050														
<b>Equalized Assessed Valuation:</b>	\$51,276,433														
<b>Population:</b>	700														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$514,342	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$735	\$126	\$76
Revenue Collected During FY 18:	\$128,115	\$207,233	\$143,155
Expenditures During FY 18:	\$228,909	\$200,282	\$125,029
Per Capita Revenue:	\$183	\$113	\$79
Per Capita Expenditures:	\$327	\$106	\$67
Revenues over (under) Expenditures:	-\$100,794	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	180.66%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$413,548	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$591	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$44,473	\$22,450	\$
Total Unrestricted Net Assets:	\$369,075	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$