

FISCAL YEAR 2018



SUSANA 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:	Dahlgren Fire Protection District		
Unit Code:	033/010/06	County:	Hamilton
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$21,400		
Equalized Assessed Valuation:	\$18,268,786		
Population:	1,538		
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:	\$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

Unit Name:	Dakota Fire Protection District		
Unit Code:	089/020/06	County:	Stephenson
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$512,758		
Equalized Assessed Valuation:	\$25,356,290		
Population:	1,536		
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:	\$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



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ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$274,100	\$126,531	\$
Per Capita Debt:	\$178	\$59	\$
General Obligation Debt over EAV:	1.08%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA 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:	Dale Twp Fire Protection District		
Unit Code:	064/060/06	County:	McLean
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$543,294		
Equalized Assessed Valuation:	\$41,717,738		
Population:	1,233		
Employees:			
Full Time:			
Part Time:	24		
Salaries Paid:	\$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:	\$81,499	\$126,531	\$
Per Capita Debt:	\$66	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA 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:	Dallas Fire Protection District		
Unit Code:	034/030/06	County:	Hancock
Fiscal Year End:	9/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$223,000		
Equalized Assessed Valuation:	\$41,251,586		
Population:	2,621		
Employees:			
Full Time:			
Part Time:	55		
Salaries Paid:	\$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



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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:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA 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:	Dalzell Fire Protection District		
Unit Code:	006/040/06	County:	Bureau
Fiscal Year End:	5/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$41,130		
Equalized Assessed Valuation:	\$4,764,996		
Population:	700		
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:	\$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
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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:	\$509	\$126,531	\$
Per Capita Debt:	\$1	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA 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:	Dana Fire Protection District		
Unit Code:	050/020/06	County:	Lasalle
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$42,040		
Equalized Assessed Valuation:	\$11,941,997		
Population:	400		
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:	\$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
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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:	\$96,904	\$126,531	\$
Per Capita Debt:	\$242	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA 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:	Danforth Twp Fire Protection District		
Unit Code:	038/090/06	County:	Iroquois
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$132,533		
Equalized Assessed Valuation:	\$17,010,558		
Population:	951		
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:	\$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:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA 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:	Danvers Community Fire Protection District		
Unit Code:	064/070/06	County:	McLean
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$765,893		
Equalized Assessed Valuation:	\$83,770,857		
Population:	5,000		
Employees:			
Full Time:			
Part Time:	32		
Salaries Paid:	\$41,294		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$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

Unit Name:	Darien-Woodridge Fire Protection District		
Unit Code:	022/105/06	County:	Dupage
Fiscal Year End:	5/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$9,432,284		
Equalized Assessed Valuation:	\$1,125,972,858		
Population:	40,000		
Employees:			
	Full Time:	30	
	Part Time:	20	
	Salaries Paid:	\$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:	\$6,248,006	\$3,547,817	\$214,199
Per Capita Debt:	\$156	\$124	\$19
General Obligation Debt over EAV:	0.46%	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:	Davis Fire Protection District														
Unit Code:	089/030/06	County:	Stephenson												
Fiscal Year End:	4/30/2018														
Accounting Method:	Modified Accrual														
Appropriation or Budget:	\$620,054														
Equalized Assessed Valuation:	\$54,489,877														
Population:	2,500														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:	\$		
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:	\$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

Unit Name:	Dawson Fire Protection District		
Unit Code:	083/245/06	County:	Sangamon
Fiscal Year End:	5/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$127,176		
Equalized Assessed Valuation:	\$16,615,089		
Population:	491		
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:	\$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

Unit Name:	Deer Creek Fire Protection District														
Unit Code:	090/070/06	County:	Tazewell												
Fiscal Year End:	4/30/2018														
Accounting Method:	Cash														
Appropriation or Budget:	\$360,212														
Equalized Assessed Valuation:	\$37,927,953														
Population:	1,200														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:	\$		
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:	\$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:	\$52,000	\$126,531	\$
Per Capita Debt:	\$43	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita 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:	Deerfield-Bannockburn Fire Protection District		
Unit Code:	049/040/06	County:	Lake
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$13,373,685		
Equalized Assessed Valuation:	\$1,612,203,007		
Population:	20,955		
Employees:			
Full Time:	46		
Part Time:			
Salaries Paid:	\$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:	\$5,006,026	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$239	\$169	\$94
Revenue Collected During FY 18:	\$10,307,581	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$9,549,708	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$492	\$253	\$218
Per Capita Expenditures:	\$456	\$250	\$216
Revenues over (under) Expenditures:	\$757,873	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	49.89%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$4,763,899	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$227	\$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:	\$2,279,247	\$671,107	\$161,984
Total Unrestricted Net Assets:	-\$9,019,837	-\$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:	Dekalb Community Fire Protection District														
Unit Code:	019/020/06	County:	Dekalb												
Fiscal Year End:	4/30/2018														
Accounting Method:	Cash														
Appropriation or Budget:	\$153,787														
Equalized Assessed Valuation:	\$46,766,235														
Population:	3,200														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:	\$		
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:	\$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

Unit Name:	Deland Fire Protection District		
Unit Code:	074/040/06	County:	Piatt
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$178,920		
Equalized Assessed Valuation:	\$29,000,000		
Population:	800		
Employees:			
Full Time:	12		
Part Time:			
Salaries Paid:	\$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

Unit Name:	Delavan Fire Protection District														
Unit Code:	090/080/06	County:	Tazewell												
Fiscal Year End:	5/31/2018														
Accounting Method:	Cash With Assets														
Appropriation or Budget:	\$636,000														
Equalized Assessed Valuation:	\$54,557,213														
Population:	1,663														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:	\$		
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:	\$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:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA 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:	Denison Fire Protection District		
Unit Code:	051/030/06	County:	Lawrence
Fiscal Year End:	12/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$58,484		
Equalized Assessed Valuation:	\$		
Population:	790		
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:	\$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

Unit Name:	DeSoto Township Fire Protection District		
Unit Code:	039/030/06	County:	Jackson
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$769,602		
Equalized Assessed Valuation:	\$25,366,945		
Population:	2,388		
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:	\$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:	\$47,874	\$126,531	\$
Per Capita Debt:	\$20	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA 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:	Dieterich Fire Protection District		
Unit Code:	025/020/06	County:	Effingham
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$548,891		
Equalized Assessed Valuation:	\$45,279,626		
Population:	3,000		
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:	\$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:	\$184,691	\$126,531	\$
Per Capita Debt:	\$62	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA 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:	Dimmick-Peru Fire Protection District		
Unit Code:	050/030/06	County:	Lasalle
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$130,000		
Equalized Assessed Valuation:	\$34,641,337		
Population:	750		
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:	\$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

Unit Name:	Divernon Fire Protection District		
Unit Code:	083/050/06	County:	Sangamon
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$260,845		
Equalized Assessed Valuation:	\$34,472,820		
Population:	1,172		
Employees:			
Full Time:	1		
Part Time:	7		
Salaries Paid:	\$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

Unit Name:	Dixon Community Fire Protection District		
Unit Code:	052/040/06	County:	Lee
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$7,844,045		
Equalized Assessed Valuation:	\$274,950,436		
Population:	16,000		
Employees:			
	Full Time:	11	
	Part Time:	15	
	Salaries Paid:	\$1,257,972	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$4,047,719	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$253	\$169	\$94
Revenue Collected During FY 18:	\$4,621,660	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$3,759,514	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$289	\$253	\$218
Per Capita Expenditures:	\$235	\$250	\$216
Revenues over (under) Expenditures:	\$862,146	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	132.24%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$4,971,487	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$311	\$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:	\$803,041	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$4,168,446	-\$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:	Dora Twp Fire Protection District		
Unit Code:	070/030/06	County:	Moultrie
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$83,020		
Equalized Assessed Valuation:	\$21,739,459		
Population:	950		
Employees:			
Full Time:			
Part Time:	5		
Salaries Paid:	\$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:	\$59,729	\$126,531	\$
Per Capita Debt:	\$63	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA 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:	Downs Fire Protection District		
Unit Code:	064/080/06	County:	McLean
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$769,517		
Equalized Assessed Valuation:	\$129,606,287		
Population:	5,350		
Employees:			
Full Time:	6		
Part Time:	25		
Salaries Paid:	\$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:	\$2,126,904	\$126,531	\$
Per Capita Debt:	\$398	\$59	\$
General Obligation Debt over EAV:	1.44%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA 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:	Dunlap Fire Protection District		
Unit Code:	072/030/06	County:	Peoria
Fiscal Year End:	5/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$1,370,600		
Equalized Assessed Valuation:	\$201,605,373		
Population:	8,000		
Employees:			
Full Time:			
Part Time:	44		
Salaries Paid:	\$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:	\$14,155	\$126,531	\$
Per Capita Debt:	\$2	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA 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:	Dunleith Menominee Fire Protection District		
Unit Code:	043/010/06	County:	Jo Daviess
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$232,200		
Equalized Assessed Valuation:	\$79,401,685		
Population:	32,490		
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:	\$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

Unit Name:	Dupo Fire Protection District		
Unit Code:	088/040/06	County:	St. Clair
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$538,023		
Equalized Assessed Valuation:	\$37,147,068		
Population:	4,711		
Employees:			
Full Time:			
Part Time:	25		
Salaries Paid:	\$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:	\$316,306	\$126,531	\$
Per Capita Debt:	\$67	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA 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:	Dwight Fire Protection District		
Unit Code:	053/030/06	County:	Livingston
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,254,269		
Equalized Assessed Valuation:	\$96,364,601		
Population:	4,863		
Employees:			
Full Time:			
Part Time:	7		
Salaries Paid:	\$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

Unit Name:	Earlville Fire Protection District		
Unit Code:	050/040/06	County:	Lasalle
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$951,350		
Equalized Assessed Valuation:	\$69,035,614		
Population:	2,586		
Employees:			
Full Time:	4		
Part Time:	30		
Salaries Paid:	\$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:	\$118,463	\$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 Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	East Dundee & Countryside Fire Protection District		
Unit Code:	045/050/06	County:	Kane
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,926,439		
Equalized Assessed Valuation:	\$237,218,290		
Population:	4,900		
Employees:			
Full Time:	7		
Part Time:	24		
Salaries Paid:	\$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:	\$5,289,021	\$3,547,817	\$214,199
Per Capita Debt:	\$1,079	\$124	\$19
General Obligation Debt over EAV:	1.87%	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

Unit Name:	East Joliet Fire Protection District		
Unit Code:	099/030/06	County:	Will
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,143,690		
Equalized Assessed Valuation:	\$139,714,013		
Population:	16,500		
Employees:			
Full Time:		13	
Part Time:		28	
Salaries Paid:		\$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:	\$1,382,973	\$3,547,817	\$214,199
Per Capita Debt:	\$84	\$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:	East Moline Rural Fire Protection District		
Unit Code:	081/100/06	County:	Rock Island
Fiscal Year End:	12/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$124,203		
Equalized Assessed Valuation:	\$22,532,474		
Population:	400		
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:	\$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

Unit Name:	East Pike Fire Protection District														
Unit Code:	075/020/06	County:	Pike												
Fiscal Year End:	4/30/2018														
Accounting Method:	Cash														
Appropriation or Budget:	\$89,000														
Equalized Assessed Valuation:	\$15,615,863														
Population:	10,000														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:	\$		
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:	\$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:	\$91,534	\$126,531	\$
Per Capita Debt:	\$9	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA 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:	East Side Fire Protection District		
Unit Code:	083/060/06	County:	Sangamon
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$113,581		
Equalized Assessed Valuation:	\$33,140,902		
Population:	4,791		
Employees:			
Full Time:			
Part Time:	3		
Salaries Paid:	\$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:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA 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:	East Side Fire Protection District		
Unit Code:	088/050/06	County:	St. Clair
Fiscal Year End:	5/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$801,120		
Equalized Assessed Valuation:	\$202,535,312		
Population:	13,500		
Employees:			
Full Time:			
Part Time:	33		
Salaries Paid:	\$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

Unit Name:	Eastern Prairie Fire Protection District		
Unit Code:	010/040/06	County:	Champaign
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$328,325		
Equalized Assessed Valuation:	\$30,201,904		
Population:	3,500		
Employees:			
	Full Time:		
	Part Time:	24	
	Salaries Paid:	\$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

Unit Name:	Easton Rural Fire Protection District		
Unit Code:	060/010/06	County:	Mason
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$132,923		
Equalized Assessed Valuation:	\$20,110,745		
Population:	700		
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:	\$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

Unit Name:	Edge-Scott Fire Protection District		
Unit Code:	010/045/06	County:	Champaign
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$423,445		
Equalized Assessed Valuation:	\$20,857,370		
Population:	2,000		
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:	\$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:	\$113,045	\$126,531	\$
Per Capita Debt:	\$57	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA 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:	Edgewood Bi-County Fire Protection District		
Unit Code:	025/030/06	County:	Effingham
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$87,050		
Equalized Assessed Valuation:	\$18,301,251		
Population:	3,000		
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:	\$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

Unit Name:	Edinburg Fire Protection District		
Unit Code:	011/020/06	County:	Christian
Fiscal Year End:	5/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$121,844		
Equalized Assessed Valuation:	\$28,601,600		
Population:	1,200		
Employees:			
Full Time:			
Part Time:	21		
Salaries Paid:	\$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

Unit Name:	El Paso Fire Protection District		
Unit Code:	102/030/06	County:	Woodford
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,539,945		
Equalized Assessed Valuation:	\$106,942,432		
Population:	4,400		
Employees:			
Full Time:		10	
Part Time:		56	
Salaries Paid:		\$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:	\$700,000	\$3,547,817	\$214,199
Per Capita Debt:	\$159	\$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:	\$953.773	\$8,439	\$
Per Capita Beginning Retained Earnings for FY 18:	\$217	\$2	\$
Revenue Collected During FY 18:	\$2.695.588	\$21,941	\$
Expenditures During FY 18:	\$2.400.550	\$19,068	\$
Per Capita Revenue:	\$613	\$5	\$
Per Capita Expenditures:	\$546	\$4	\$
Operating Income (loss):	\$295.038	\$2,873	\$
Ratio of Retained Earnings to Expenditures:	42.22%	2.19%	0.00%
Ending Retained Earnings for FY 17:	\$1.013.515	\$8,958	\$
Per Capita Ending Retained Earnings:	\$230	\$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:	Elba-Salem Fire Protection District														
Unit Code:	048/030/06	County:	Knox												
Fiscal Year End:	5/31/2018														
Accounting Method:	Cash														
Appropriation or Budget:	\$354,625														
Equalized Assessed Valuation:	\$27,456,146														
Population:	1,290														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:	\$		
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:	\$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:	\$213,125	\$126,531	\$
Per Capita Debt:	\$165	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita 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:	Elburn-Countryside Fire Protection District		
Unit Code:	045/060/06	County:	Kane
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$9,149,382		
Equalized Assessed Valuation:	\$834,608,674		
Population:	23,000		
Employees:			
	Full Time:	30	
	Part Time:	45	
	Salaries Paid:	\$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

Unit Name:	Elizabeth Fire Protection District		
Unit Code:	043/020/06	County:	Jo Daviess
Fiscal Year End:	5/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$433,365		
Equalized Assessed Valuation:	\$88,025,115		
Population:	2,850		
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:	\$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

Unit Name:	Elkhart Fire Protection District		
Unit Code:	054/020/06	County:	Logan
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$211,857		
Equalized Assessed Valuation:	\$37,660,312		
Population:	405		
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:	\$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:	\$156,558	\$126,531	\$
Per Capita Debt:	\$387	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA 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:	Elliott Fire Protection District		
Unit Code:	027/060/06	County:	Ford
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$75,908		
Equalized Assessed Valuation:	\$13,650,372		
Population:	587		
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:	\$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:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA 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:	Ellsworth Fire Protection District		
Unit Code:	064/090/06	County:	McLean
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$113,098		
Equalized Assessed Valuation:	\$33,483,836		
Population:	689		
Employees:			
Full Time:			
Part Time:	21		
Salaries Paid:	\$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:	\$518,401	\$126,531	\$
Per Capita Debt:	\$752	\$59	\$
General Obligation Debt over EAV:	1.09%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA 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:	Elmwood Fire Protection District		
Unit Code:	072/040/06	County:	Peoria
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$293,110		
Equalized Assessed Valuation:	\$48,448,460		
Population:	2,100		
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:	\$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:	\$108,030	\$126,531	\$
Per Capita Debt:	\$51	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita 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:	Elwood Fire Protection District		
Unit Code:	099/040/06	County:	Will
Fiscal Year End:	12/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$7,440,596		
Equalized Assessed Valuation:	\$507,341,990		
Population:	2,256		
Employees:			
Full Time:	3		
Part Time:	7		
Salaries Paid:	\$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

Unit Name:	Emden Fire Protection District		
Unit Code:	054/030/06	County:	Logan
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$313,500		
Equalized Assessed Valuation:	\$23,492,728		
Population:	1,100		
Employees:			
Full Time:			
Part Time:	26		
Salaries Paid:	\$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:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA 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:	Emerald Mound Fire Protection District		
Unit Code:	088/060/06	County:	St. Clair
Fiscal Year End:	5/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$464,840		
Equalized Assessed Valuation:	\$80,626,554		
Population:	4,900		
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:	\$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:	\$1,348,536	\$126,531	\$
Per Capita Debt:	\$275	\$59	\$
General Obligation Debt over EAV:	1.54%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA 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:	Emington-Campus Fire Protection District														
Unit Code:	053/035/06	County:	Livingston												
Fiscal Year End:	4/30/2018														
Accounting Method:	Cash With Assets														
Appropriation or Budget:	\$45,600														
Equalized Assessed Valuation:	\$15,784,858														
Population:	450														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td style="border: 1px solid black; width: 10%;"></td> <td style="border: 1px solid black; width: 10%;"></td> <td style="border: 1px solid black; width: 10%;"></td> </tr> <tr> <td>Part Time:</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>Salaries Paid:</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>			Full Time:				Part Time:				Salaries Paid:			\$
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:	\$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

Unit Name:	Emmet Chalmers Fire Protection District														
Unit Code:	062/025/06	County:	Mcdonough												
Fiscal Year End:	6/30/2018														
Accounting Method:	Cash														
Appropriation or Budget:	\$48,169														
Equalized Assessed Valuation:	\$28,373,629														
Population:	2,058														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:	\$		
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:	\$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:	\$105,000	\$126,531	\$
Per Capita Debt:	\$51	\$59	\$
General Obligation Debt over EAV:	0.37%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA 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:	Enfield Fire Protection District		
Unit Code:	097/010/06	County:	White
Fiscal Year End:	10/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$34,680		
Equalized Assessed Valuation:	\$11,015,400		
Population:	1,342		
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:	\$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

Unit Name:	Erie Fire Protection District		
Unit Code:	098/020/06	County:	Whiteside
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$979,300		
Equalized Assessed Valuation:	\$56,851,801		
Population:	3,240		
Employees:			
Full Time:			
Part Time:	63		
Salaries Paid:	\$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:	\$91,273	\$126,531	\$
Per Capita Debt:	\$28	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA 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:	Essex Fire Protection District		
Unit Code:	046/040/06	County:	Kankakee
Fiscal Year End:	5/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$549,100		
Equalized Assessed Valuation:	\$35,944,645		
Population:	2,000		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$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:	\$586,677	\$126,531	\$
Per Capita Debt:	\$293	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita 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:	Eureka Fire Protection District		
Unit Code:	102/040/06	County:	Woodford
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,760,310		
Equalized Assessed Valuation:	\$157,607,335		
Population:	6,317		
Employees:			
Full Time:	6		
Part Time:	70		
Salaries Paid:	\$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:	\$889,863	\$3,547,817	\$214,199
Per Capita Debt:	\$141	\$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:	Ewing-Northern Fire Protection District		
Unit Code:	028/005/06	County:	Franklin
Fiscal Year End:	12/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$206,500		
Equalized Assessed Valuation:	\$50,853,158		
Population:	3,500		
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:	\$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:	\$89,440	\$126,531	\$
Per Capita Debt:	\$26	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA 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:	F M C Fire Protection District		
Unit Code:	092/035/06	County:	Vermilion
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$68,132		
Equalized Assessed Valuation:	\$42,126,400		
Population:	1,800		
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:	\$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

Unit Name:	Fairbury Rural Fire Protection District														
Unit Code:	053/037/06	County:	Livingston												
Fiscal Year End:	5/31/2018														
Accounting Method:	Cash With Assets														
Appropriation or Budget:	\$36,453														
Equalized Assessed Valuation:	\$44,077,962														
Population:	600														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:	\$		
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:	\$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

Unit Name:	Fairfield Rural Fire Protection District		
Unit Code:	096/015/06	County:	Wayne
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$115,700		
Equalized Assessed Valuation:	\$44,348,696		
Population:	3,500		
Employees:			
	Full Time:		
	Part Time:	1	
	Salaries Paid:	\$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:	\$242,730	\$126,531	\$
Per Capita Debt:	\$69	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA 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:	Fairview Fire Protection District		
Unit Code:	029/070/06	County:	Fulton
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$172,350		
Equalized Assessed Valuation:	\$24,510,290		
Population:	1,000		
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:	\$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:	\$134,104	\$126,531	\$
Per Capita Debt:	\$134	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita 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:	Fairview-Caseyville Twp Fire Protection District		
Unit Code:	088/070/06	County:	St. Clair
Fiscal Year End:	5/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,429,296		
Equalized Assessed Valuation:	\$373,486,409		
Population:	15,500		
Employees:			
Full Time:	3		
Part Time:	50		
Salaries Paid:	\$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:	\$752,536	\$3,547,817	\$214,199
Per Capita Debt:	\$49	\$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:	Farina Fire Protection District		
Unit Code:	026/020/06	County:	Fayette
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$65,219		
Equalized Assessed Valuation:	\$7,776,032		
Population:	1,701		
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:	\$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:	\$40,000	\$126,531	\$
Per Capita Debt:	\$24	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA 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:	\$462,126	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$132	\$126	\$76
Revenue Collected During FY 18:	\$478,817	\$207,233	\$143,155
Expenditures During FY 18:	\$381,898	\$200,282	\$125,029
Per Capita Revenue:	\$137	\$113	\$79
Per Capita Expenditures:	\$109	\$106	\$67
Revenues over (under) Expenditures:	\$96,919	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	146.39%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$559,045	\$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:	\$70,802	\$22,450	\$
Total Unrestricted Net Assets:	\$488,243	\$98,704	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$85,945	\$126,531	\$
Per Capita Debt:	\$25	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA 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:	Farmersville-Waggoner Fire Protection District														
Unit Code:	068/030/06	County:	Montgomery												
Fiscal Year End:	10/31/2018														
Accounting Method:	Cash														
Appropriation or Budget:	\$75,000														
Equalized Assessed Valuation:	\$2,250,000														
Population:	2,500														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:	\$		
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:	\$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

Unit Name:	Farmington Fire Protection District		
Unit Code:	029/080/06	County:	Fulton
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$354,400		
Equalized Assessed Valuation:	\$50,906,449		
Population:	5,000		
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:	\$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

Unit Name:	Fieldon Fire Protection District		
Unit Code:	042/025/06	County:	Jersey
Fiscal Year End:	5/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$41,680		
Equalized Assessed Valuation:	\$14,727,033		
Population:	271		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$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

Unit Name:	Fillmore Fire Protection District		
Unit Code:	068/010/06	County:	Montgomery
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$797,000		
Equalized Assessed Valuation:	\$10,268,782		
Population:	1,350		
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:	\$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:	\$4,888	\$126,531	\$
Per Capita Debt:	\$4	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA 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:	Findlay Fire Protection District		
Unit Code:	086/007/06	County:	Shelby
Fiscal Year End:	8/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$318,430		
Equalized Assessed Valuation:	\$33,953,857		
Population:	1,000		
Employees:			
Full Time:			
Part Time:	22		
Salaries Paid:	\$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:	\$313,510	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$314	\$126	\$76
Revenue Collected During FY 18:	\$204,222	\$207,233	\$143,155
Expenditures During FY 18:	\$333,938	\$200,282	\$125,029
Per Capita Revenue:	\$204	\$113	\$79
Per Capita Expenditures:	\$334	\$106	\$67
Revenues over (under) Expenditures:	-\$129,716	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	55.04%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$183,794	\$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:	\$10,961	\$13,375	\$
Total Unreserved Funds:	\$172,834	\$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



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$100,900	\$126,531	\$
Per Capita Debt:	\$101	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA 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:	Flanagan-Graymont Fire Protection District		
Unit Code:	053/040/06	County:	Livingston
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$421,350		
Equalized Assessed Valuation:	\$45,670,369		
Population:	2,000		
Employees:			
Full Time:			
Part Time:	25		
Salaries Paid:	\$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:	\$138,209	\$126,531	\$
Per Capita Debt:	\$69	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA 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:	Flat Rock Area Fire Protection District		
Unit Code:	017/010/06	County:	Crawford
Fiscal Year End:	5/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$108,200		
Equalized Assessed Valuation:	\$19,342,914		
Population:	1,440		
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:	\$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:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA 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:	Forest River Fire Protection District		
Unit Code:	016/050/06	County:	Cook
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$74,552		
Equalized Assessed Valuation:	\$31,498,219		
Population:	1,630		
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:	\$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

Unit Name:	Forest View Fire Protection District		
Unit Code:	016/055/06	County:	Cook
Fiscal Year End:	8/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$20,701		
Equalized Assessed Valuation:	\$11,065,489		
Population:	450		
Employees:			
Full Time:			
Part Time:	3		
Salaries Paid:	\$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

Unit Name:	Forman Fire Protection District		
Unit Code:	060/020/06	County:	Mason
Fiscal Year End:	5/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$638,885		
Equalized Assessed Valuation:	\$69,701,189		
Population:	7,000		
Employees:			
Full Time:	1		
Part Time:	41		
Salaries Paid:	\$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:	\$89,387	\$126,531	\$
Per Capita Debt:	\$13	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA 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:	Forreston Fire Protection District		
Unit Code:	071/020/06	County:	Ogle
Fiscal Year End:	5/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$612,220		
Equalized Assessed Valuation:	\$51,264,879		
Population:	4,400		
Employees:			
Full Time:			
Part Time:	43		
Salaries Paid:	\$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

Unit Name:	Forrest-Strawn-Wing Fire Protection District		
Unit Code:	053/050/06	County:	Livingston
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$598,811		
Equalized Assessed Valuation:	\$42,627,236		
Population:	2,500		
Employees:			
	Full Time:		
	Part Time:	41	
	Salaries Paid:	\$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:	\$278,655	\$126,531	\$
Per Capita Debt:	\$111	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA 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:	Fort Russell Fire Protection District		
Unit Code:	057/035/06	County:	Madison
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$71,627		
Equalized Assessed Valuation:	\$56,918,204		
Population:	2,000		
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:	\$152,046	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$76	\$126	\$76
Revenue Collected During FY 18:	\$94,233	\$207,233	\$143,155
Expenditures During FY 18:	\$71,627	\$200,282	\$125,029
Per Capita Revenue:	\$47	\$113	\$79
Per Capita Expenditures:	\$36	\$106	\$67
Revenues over (under) Expenditures:	\$22,606	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	243.84%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$174,652	\$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:	\$	\$93,541	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$174,652	\$98,704	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA 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:	Fosterburg Fire Protection District		
Unit Code:	057/040/06	County:	Madison
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$719,662		
Equalized Assessed Valuation:	\$90,825,548		
Population:	4,091		
Employees:			
Full Time:	7		
Part Time:			
Salaries Paid:	\$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:	\$92,744	\$126,531	\$
Per Capita Debt:	\$23	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA 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:	Four-Way Fire Protection District														
Unit Code:	081/110/06	County:	Rock Island												
Fiscal Year End:	4/30/2018														
Accounting Method:	Cash														
Appropriation or Budget:	\$9,312														
Equalized Assessed Valuation:	\$2,559,555														
Population:	70														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:	\$		
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:	\$	\$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

Unit Name:	Fox Lake Fire Protection District		
Unit Code:	049/050/06	County:	Lake
Fiscal Year End:	5/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,313,911		
Equalized Assessed Valuation:	\$709,566,495		
Population:	33,000		
Employees:			
	Full Time:	12	
	Part Time:	34	
	Salaries Paid:	\$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:	\$1,183,173	\$3,547,817	\$214,199
Per Capita Debt:	\$36	\$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

Unit Name:	Fox River and Countryside Fire Protection District		
Unit Code:	045/160/06	County:	Kane
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,845,149		
Equalized Assessed Valuation:	\$961,201,906		
Population:	35,000		
Employees:			
	Full Time:	1	
	Part Time:	28	
	Salaries Paid:	\$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:	\$4,331,743	\$3,547,817	\$214,199
Per Capita Debt:	\$124	\$124	\$19
General Obligation Debt over EAV:	0.20%	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

Unit Name:	Fox River Grove Fire Protection District		
Unit Code:	063/040/06	County:	Mchenry
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$5,448,750		
Equalized Assessed Valuation:	\$180,351,300		
Population:	8,400		
Employees:			
	Full Time:		
	Part Time:	36	
	Salaries Paid:	\$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:	\$898,939	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$107	\$169	\$94
Revenue Collected During FY 18:	\$1,469,414	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$1,466,884	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$175	\$253	\$218
Per Capita Expenditures:	\$175	\$250	\$216
Revenues over (under) Expenditures:	\$2,530	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	61.45%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$901,469	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$107	\$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:	\$47,474	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$853,995	-\$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:	\$118,374	\$3,547,817	\$214,199
Per Capita Debt:	\$14	\$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

Unit Name:	Frankfort Fire Protection District		
Unit Code:	099/050/06	County:	Will
Fiscal Year End:	5/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$12,654,803		
Equalized Assessed Valuation:	\$1,370,748,253		
Population:	45,799		
Employees:			
Full Time:		64	
Part Time:		2	
Salaries Paid:		\$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:	\$14,203,245	\$3,547,817	\$214,199
Per Capita Debt:	\$310	\$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:	Franklin Fire Protection District		
Unit Code:	069/010/06	County:	Morgan
Fiscal Year End:	7/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$59,050		
Equalized Assessed Valuation:	\$36,163,326		
Population:	1,393		
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:	\$66,742	\$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

Unit Name:	Franklin Grove Fire Protection District		
Unit Code:	052/050/06	County:	Lee
Fiscal Year End:	5/4/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$542,533		
Equalized Assessed Valuation:	\$42,458,052		
Population:	2,000		
Employees:			
	Full Time:		
	Part Time:	38	
	Salaries Paid:	\$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

Unit Name:	Freeburg Fire Protection District		
Unit Code:	088/080/06	County:	St. Clair
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,346,700		
Equalized Assessed Valuation:	\$122,322,674		
Population:	5,000		
Employees:			
Full Time:	1		
Part Time:	5		
Salaries Paid:	\$62,230		

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

Unit Name:	Freeport Fire Protection District		
Unit Code:	089/040/06	County:	Stephenson
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$752,000		
Equalized Assessed Valuation:	\$61,988,653		
Population:	5,000		
Employees:			
	Full Time:		
	Part Time:	65	
	Salaries Paid:	\$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

Unit Name:	French Village Fire Protection District		
Unit Code:	088/100/06	County:	St. Clair
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$260,480		
Equalized Assessed Valuation:	\$34,474,716		
Population:	3,900		
Employees:			
	Full Time:		
	Part Time:	23	
	Salaries Paid:	\$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:	\$1,984,398	\$126,531	\$
Per Capita Debt:	\$509	\$59	\$
General Obligation Debt over EAV:	4.74%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA 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:	Fulton Fire Protection District		
Unit Code:	098/030/06	County:	Whiteside
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$679,835		
Equalized Assessed Valuation:	\$79,890,528		
Population:	3,481		
Employees:			
	Full Time:		
	Part Time:	50	
	Salaries Paid:	\$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:	\$1,021,142	\$126,531	\$
Per Capita Debt:	\$293	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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