

FISCAL YEAR 2018



SUSANA 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:	Galena Rural Fire Protection District		
Unit Code:	043/030/06	County:	Jo Daviess
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$184,000		
Equalized Assessed Valuation:	\$60,067,360		
Population:	1,270		
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:	\$280,524	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$221	\$126	\$76
Revenue Collected During FY 18:	\$114,571	\$207,233	\$143,155
Expenditures During FY 18:	\$26,278	\$200,282	\$125,029
Per Capita Revenue:	\$90	\$113	\$79
Per Capita Expenditures:	\$21	\$106	\$67
Revenues over (under) Expenditures:	\$88,293	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	1571.55%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$412,971	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$325	\$136	\$81

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$412,971	\$93,541	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Galva Community Fire Protection District														
Unit Code:	048/050/06	County:	Knox												
Fiscal Year End:	4/30/2018														
Accounting Method:	Cash														
Appropriation or Budget:	\$120,300														
Equalized Assessed Valuation:	\$17,081,561														
Population:	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:	\$59,586	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$119	\$126	\$76
Revenue Collected During FY 18:	\$72,389	\$207,233	\$143,155
Expenditures During FY 18:	\$37,317	\$200,282	\$125,029
Per Capita Revenue:	\$145	\$113	\$79
Per Capita Expenditures:	\$75	\$106	\$67
Revenues over (under) Expenditures:	\$35,072	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	253.66%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$94,658	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$189	\$136	\$81

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$94,658	\$93,541	\$

Net Assets

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

FISCAL YEAR 2018



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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:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA 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:	Garden Homes Fire Protection District		
Unit Code:	016/065/06	County:	Cook
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$147,600		
Equalized Assessed Valuation:	\$11,700,251		
Population:	1,600		
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:	\$51,873	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$32	\$126	\$76
Revenue Collected During FY 18:	\$101,707	\$207,233	\$143,155
Expenditures During FY 18:	\$88,468	\$200,282	\$125,029
Per Capita Revenue:	\$64	\$113	\$79
Per Capita Expenditures:	\$55	\$106	\$67
Revenues over (under) Expenditures:	\$13,239	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	73.60%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$65,112	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$41	\$136	\$81

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,800	\$22,450	\$
Total Unrestricted Net Assets:	\$60,310	\$98,704	\$

FISCAL YEAR 2018



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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:	\$73,500	\$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:	Gardena Fire Protection District														
Unit Code:	090/175/06	County:	Tazewell												
Fiscal Year End:	4/30/2018														
Accounting Method:	Cash														
Appropriation or Budget:	\$7.650														
Equalized Assessed Valuation:	\$12,320,600														
Population:	633														
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:	\$	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$	\$126	\$76
Revenue Collected During FY 18:	\$6,681	\$207,233	\$143,155
Expenditures During FY 18:	\$6,681	\$200,282	\$125,029
Per Capita Revenue:	\$11	\$113	\$79
Per Capita Expenditures:	\$11	\$106	\$67
Revenues over (under) Expenditures:	\$	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	0.00%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$	\$136	\$81

Equity

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

Net Assets

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

FISCAL YEAR 2018



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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:	Gardner Fire Protection District		
Unit Code:	032/020/06	County:	Grundy
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$506,032		
Equalized Assessed Valuation:	\$25,223,684		
Population:	2,000		
Employees:			
Full Time:			
Part Time:	30		
Salaries Paid:	\$247,195		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$776,962	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$388	\$126	\$76
Revenue Collected During FY 18:	\$448,638	\$207,233	\$143,155
Expenditures During FY 18:	\$527,399	\$200,282	\$125,029
Per Capita Revenue:	\$224	\$113	\$79
Per Capita Expenditures:	\$264	\$106	\$67
Revenues over (under) Expenditures:	-\$78,761	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	-7.00%	201.51%	121.11%
Ending Fund Balance for FY 18:	-\$36,905	\$254,489	\$154,310
Per Capita Ending Fund Balance:	-\$18	\$136	\$81

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,842	\$22,450	\$
Total Unrestricted Net Assets:	-\$41,747	\$98,704	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$263,254	\$126,531	\$
Per Capita Debt:	\$132	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita 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:	Geneseo Fire Protection District		
Unit Code:	037/060/06	County:	Henry
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,205,075		
Equalized Assessed Valuation:	\$253,462,611		
Population:	6,500		
Employees:			
Full Time:	2		
Part Time:	52		
Salaries Paid:	\$289,997		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,903,810	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$293	\$169	\$94
Revenue Collected During FY 18:	\$1,122,817	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$813,753	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$173	\$253	\$218
Per Capita Expenditures:	\$125	\$250	\$216
Revenues over (under) Expenditures:	\$309,064	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	271.93%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$2,212,874	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$340	\$171	\$92

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,217,984	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$	-\$2,511,844	\$413,459

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Genoa-Kingston Fire Protection District		
Unit Code:	019/030/06	County:	DeKalb
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,315,000		
Equalized Assessed Valuation:	\$195,362,203		
Population:	8,413		
Employees:			
	Full Time:		
	Part Time:	54	
	Salaries Paid:	\$621,073	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$537,780	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$64	\$169	\$94
Revenue Collected During FY 18:	\$1,242,846	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$1,111,873	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$148	\$253	\$218
Per Capita Expenditures:	\$132	\$250	\$216
Revenues over (under) Expenditures:	\$130,973	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	60.15%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$668,753	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$79	\$171	\$92

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$1,668,753	-\$2,511,844	\$413,459

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$296,723	\$3,547,817	\$214,199
Per Capita Debt:	\$35	\$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:	Georgetown Fire Protection District		
Unit Code:	092/040/06	County:	Vermilion
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$614,384		
Equalized Assessed Valuation:	\$41,727,024		
Population:	7,000		
Employees:			
Full Time:	8		
Part Time:	16		
Salaries Paid:	\$347,009		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$257,430	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$37	\$126	\$76
Revenue Collected During FY 18:	\$723,667	\$207,233	\$143,155
Expenditures During FY 18:	\$712,265	\$200,282	\$125,029
Per Capita Revenue:	\$103	\$113	\$79
Per Capita Expenditures:	\$102	\$106	\$67
Revenues over (under) Expenditures:	\$11,402	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	37.74%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$268,832	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$38	\$136	\$81

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$197,048	\$98,704	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$143,469	\$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:	German Valley Fire Protection District		
Unit Code:	089/050/06	County:	Stephenson
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$594,811		
Equalized Assessed Valuation:	\$32,751,712		
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:	\$403,263	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$202	\$126	\$76
Revenue Collected During FY 18:	\$364,082	\$207,233	\$143,155
Expenditures During FY 18:	\$297,048	\$200,282	\$125,029
Per Capita Revenue:	\$182	\$113	\$79
Per Capita Expenditures:	\$149	\$106	\$67
Revenues over (under) Expenditures:	\$67,034	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	158.32%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$470,297	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$235	\$136	\$81

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$470,297	\$93,541	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Germantown Fire Protection District		
Unit Code:	014/050/06	County:	Clinton
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$155,643		
Equalized Assessed Valuation:	\$41,880,669		
Population:	2,600		
Employees:			
	Full Time:		
	Part Time:	4	
	Salaries Paid:	\$3,150	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$57,989	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$22	\$126	\$76
Revenue Collected During FY 18:	\$133,525	\$207,233	\$143,155
Expenditures During FY 18:	\$127,299	\$200,282	\$125,029
Per Capita Revenue:	\$51	\$113	\$79
Per Capita Expenditures:	\$49	\$106	\$67
Revenues over (under) Expenditures:	\$6,226	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	50.44%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$64,215	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$25	\$136	\$81

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$64,215	\$98,704	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$198,977	\$126,531	\$
Per Capita Debt:	\$77	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA 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:	Germantown Fire Protection District		
Unit Code:	102/050/06	County:	Woodford
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$1,091,933		
Equalized Assessed Valuation:	\$162,717,341		
Population:	5,250		
Employees:			
Full Time:			
Part Time:	34		
Salaries Paid:	\$182,629		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$388,355	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$74	\$126	\$76
Revenue Collected During FY 18:	\$830,854	\$207,233	\$143,155
Expenditures During FY 18:	\$710,224	\$200,282	\$125,029
Per Capita Revenue:	\$158	\$113	\$79
Per Capita Expenditures:	\$135	\$106	\$67
Revenues over (under) Expenditures:	\$120,630	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	71.67%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$508,985	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$97	\$136	\$81

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$508,985	\$98,704	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$82,614	\$126,531	\$
Per Capita Debt:	\$16	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA 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:	Gibson City Fire Protection District		
Unit Code:	027/005/06	County:	Ford
Fiscal Year End:	5/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,553,000		
Equalized Assessed Valuation:	\$76,864,343		
Population:	3,373		
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:	\$2,094,624	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$621	\$126	\$76
Revenue Collected During FY 18:	\$237,602	\$207,233	\$143,155
Expenditures During FY 18:	\$293,400	\$200,282	\$125,029
Per Capita Revenue:	\$70	\$113	\$79
Per Capita Expenditures:	\$87	\$106	\$67
Revenues over (under) Expenditures:	-\$55,798	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	694.90%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$2,038,826	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$604	\$136	\$81

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$100,114	\$98,704	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$209,322	\$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:	Gifford Fire Protection District		
Unit Code:	010/050/06	County:	Champaign
Fiscal Year End:	3/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$255,455		
Equalized Assessed Valuation:	\$54,845,180		
Population:	1,800		
Employees:			
Full Time:			
Part Time:	31		
Salaries Paid:	\$24,524		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$732,241	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$407	\$126	\$76
Revenue Collected During FY 18:	\$189,315	\$207,233	\$143,155
Expenditures During FY 18:	\$147,531	\$200,282	\$125,029
Per Capita Revenue:	\$105	\$113	\$79
Per Capita Expenditures:	\$82	\$106	\$67
Revenues over (under) Expenditures:	\$41,784	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	524.65%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$774,025	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$430	\$136	\$81

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$774,026	\$98,704	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$372,894	\$126,531	\$
Per Capita Debt:	\$207	\$59	\$
General Obligation Debt over EAV:	0.60%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA 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:	Gilman Fire Protection District		
Unit Code:	038/110/06	County:	Iroquois
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$410,200		
Equalized Assessed Valuation:	\$43,185,744		
Population:	2,400		
Employees:			
	Full Time:		
	Part Time:	26	
	Salaries Paid:	\$14,246	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$258,201	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$108	\$126	\$76
Revenue Collected During FY 18:	\$176,751	\$207,233	\$143,155
Expenditures During FY 18:	\$99,747	\$200,282	\$125,029
Per Capita Revenue:	\$74	\$113	\$79
Per Capita Expenditures:	\$42	\$106	\$67
Revenues over (under) Expenditures:	\$77,004	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	336.06%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$335,205	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$140	\$136	\$81

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$335,205	\$98,704	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Girard Fire Protection District		
Unit Code:	056/020/06	County:	Macoupin
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$254,650		
Equalized Assessed Valuation:	\$54,924,861		
Population:	700		
Employees:			
Full Time:			
Part Time:	36		
Salaries Paid:	\$43,473		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$91,333	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$130	\$126	\$76
Revenue Collected During FY 18:	\$258,188	\$207,233	\$143,155
Expenditures During FY 18:	\$228,144	\$200,282	\$125,029
Per Capita Revenue:	\$369	\$113	\$79
Per Capita Expenditures:	\$326	\$106	\$67
Revenues over (under) Expenditures:	\$30,044	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	53.20%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$121,377	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$173	\$136	\$81

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$121,377	\$98,704	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$265,134	\$126,531	\$
Per Capita Debt:	\$379	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita 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:	Glen Carbon Fire Protection District		
Unit Code:	057/050/06	County:	Madison
Fiscal Year End:	5/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$9,650,842		
Equalized Assessed Valuation:	\$365,238,387		
Population:	10,425		
Employees:			
Full Time:	8		
Part Time:	59		
Salaries Paid:	\$1,163,224		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,099,617	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$105	\$169	\$94
Revenue Collected During FY 18:	\$2,703,865	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$2,677,559	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$259	\$253	\$218
Per Capita Expenditures:	\$257	\$250	\$216
Revenues over (under) Expenditures:	\$26,306	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	50.91%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$1,363,139	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$131	\$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:	\$1,363,139	-\$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:	\$100,000	\$3,547,817	\$214,199
Per Capita Debt:	\$10	\$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:	Glenbard Fire Protection District		
Unit Code:	022/130/06	County:	Dupage
Fiscal Year End:	12/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$357,969		
Equalized Assessed Valuation:	\$146,207,870		
Population:	6,600		
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:	\$14,626	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$2	\$126	\$76
Revenue Collected During FY 18:	\$358,994	\$207,233	\$143,155
Expenditures During FY 18:	\$357,968	\$200,282	\$125,029
Per Capita Revenue:	\$54	\$113	\$79
Per Capita Expenditures:	\$54	\$106	\$67
Revenues over (under) Expenditures:	\$1,026	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	4.37%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$15,652	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$2	\$136	\$81

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$15,652	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Glenbrook Fire Protection District		
Unit Code:	016/060/06	County:	Cook
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,482,900		
Equalized Assessed Valuation:	\$309,631,762		
Population:	6,066		
Employees:			
Full Time:			
Part Time:	3		
Salaries Paid:	\$6,000		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$114,173	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$19	\$169	\$94
Revenue Collected During FY 18:	\$2,391,826	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$2,252,711	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$394	\$253	\$218
Per Capita Expenditures:	\$371	\$250	\$216
Revenues over (under) Expenditures:	\$139,115	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	11.24%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$253,288	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$42	\$171	\$92

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$67,486	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$185,802	-\$2,511,844	\$413,459

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Glenside Fire Protection District		
Unit Code:	022/135/06	County:	Dupage
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$6,878,147		
Equalized Assessed Valuation:	\$486,486,431		
Population:	32,000		
Employees:			
Full Time:	17		
Part Time:	27		
Salaries Paid:	\$1,990,313		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$945,464	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$30	\$169	\$94
Revenue Collected During FY 18:	\$5,380,004	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$4,757,423	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$168	\$253	\$218
Per Capita Expenditures:	\$149	\$250	\$216
Revenues over (under) Expenditures:	\$622,581	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	26.65%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$1,268,045	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$40	\$171	\$92

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$251,421	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$375,710	-\$2,511,844	\$413,459

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$8,416,028	\$3,547,817	\$214,199
Per Capita Debt:	\$263	\$124	\$19
General Obligation Debt over EAV:	0.03%	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:	Godfrey Fire Protection District		
Unit Code:	057/060/06	County:	Madison
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$3,451,708		
Equalized Assessed Valuation:	\$331,345,040		
Population:	17,982		
Employees:			
Full Time:	19		
Part Time:	16		
Salaries Paid:	\$1,275,963		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$438,379	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$24	\$169	\$94
Revenue Collected During FY 18:	\$2,544,479	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$2,480,875	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$142	\$253	\$218
Per Capita Expenditures:	\$138	\$250	\$216
Revenues over (under) Expenditures:	\$63,604	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	20.23%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$501,983	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$28	\$171	\$92

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$374,016	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$127,967	-\$2,511,844	\$413,459

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$150,000	\$3,547,817	\$214,199
Per Capita Debt:	\$8	\$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:	Golden Fire Protection District		
Unit Code:	001/040/06	County:	Adams
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$203,026		
Equalized Assessed Valuation:	\$34,651,212		
Population:	1,200		
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:	\$163,253	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$136	\$126	\$76
Revenue Collected During FY 18:	\$75,189	\$207,233	\$143,155
Expenditures During FY 18:	\$44,442	\$200,282	\$125,029
Per Capita Revenue:	\$63	\$113	\$79
Per Capita Expenditures:	\$37	\$106	\$67
Revenues over (under) Expenditures:	\$30,747	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	436.52%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$194,000	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$162	\$136	\$81

Equity

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

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Golfview Hills Fire Protection District		
Unit Code:	022/140/06	County:	Dupage
Fiscal Year End:	5/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$278,912		
Equalized Assessed Valuation:	\$60,520,437		
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:	\$200,936	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$287	\$126	\$76
Revenue Collected During FY 18:	\$88,591	\$207,233	\$143,155
Expenditures During FY 18:	\$40,779	\$200,282	\$125,029
Per Capita Revenue:	\$127	\$113	\$79
Per Capita Expenditures:	\$58	\$106	\$67
Revenues over (under) Expenditures:	\$47,812	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	609.99%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$248,748	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$355	\$136	\$81

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$248,748	\$93,541	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Good Hope - Sciota Fire Protection District		
Unit Code:	062/030/06	County:	Mcdonough
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$127,450		
Equalized Assessed Valuation:	\$36,772,224		
Population:	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:	\$93,052	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$103	\$126	\$76
Revenue Collected During FY 18:	\$115,778	\$207,233	\$143,155
Expenditures During FY 18:	\$134,512	\$200,282	\$125,029
Per Capita Revenue:	\$129	\$113	\$79
Per Capita Expenditures:	\$149	\$106	\$67
Revenues over (under) Expenditures:	-\$18,734	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	55.25%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$74,318	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$83	\$136	\$81

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$74,318	\$93,541	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Grant Park Fire Protection District		
Unit Code:	046/050/06	County:	Kankakee
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$784,428		
Equalized Assessed Valuation:	\$67,060,001		
Population:	2,350		
Employees:			
Full Time:			
Part Time:	26		
Salaries Paid:	\$258,863		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$677,506	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$288	\$126	\$76
Revenue Collected During FY 18:	\$690,616	\$207,233	\$143,155
Expenditures During FY 18:	\$688,838	\$200,282	\$125,029
Per Capita Revenue:	\$294	\$113	\$79
Per Capita Expenditures:	\$293	\$106	\$67
Revenues over (under) Expenditures:	\$1,778	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	98.61%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$679,284	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$289	\$136	\$81

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$679,284	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$1,270,000	\$126,531	\$
Per Capita Debt:	\$540	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA 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:	Grantfork Fire Protection District		
Unit Code:	057/065/06	County:	Madison
Fiscal Year End:	5/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$465,750		
Equalized Assessed Valuation:	\$29,930,549		
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:	\$327,699	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$328	\$126	\$76
Revenue Collected During FY 18:	\$138,281	\$207,233	\$143,155
Expenditures During FY 18:	\$89,681	\$200,282	\$125,029
Per Capita Revenue:	\$138	\$113	\$79
Per Capita Expenditures:	\$90	\$106	\$67
Revenues over (under) Expenditures:	\$48,600	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	419.60%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$376,299	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$376	\$136	\$81

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$376,301	\$98,704	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Granville-Hennepin Fire Protection District		
Unit Code:	078/010/06	County:	Putnam
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$491,300		
Equalized Assessed Valuation:	\$90,291,447		
Population:	3,600		
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:	\$148,466	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$41	\$126	\$76
Revenue Collected During FY 18:	\$346,693	\$207,233	\$143,155
Expenditures During FY 18:	\$117,213	\$200,282	\$125,029
Per Capita Revenue:	\$96	\$113	\$79
Per Capita Expenditures:	\$33	\$106	\$67
Revenues over (under) Expenditures:	\$229,480	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	322.44%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$377,946	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$105	\$136	\$81

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$377,945	\$93,541	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita 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:	Grayslake Fire Protection District		
Unit Code:	049/053/06	County:	Lake
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$10,585,859		
Equalized Assessed Valuation:	\$802,806,217		
Population:	36,000		
Employees:			
	Full Time:	35	
	Part Time:	29	
	Salaries Paid:	\$4,605,939	

Blended Component Units
Number Submitted = 2
Grayslake Fire Protection District Foreign Fire
Grayslake Fire Protection District Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,022,215	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$28	\$169	\$94
Revenue Collected During FY 18:	\$8,027,520	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$7,968,483	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$223	\$253	\$218
Per Capita Expenditures:	\$221	\$250	\$216
Revenues over (under) Expenditures:	\$59,037	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	13.74%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$1,094,596	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$30	\$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:	\$1,760	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$660,521	-\$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:	\$2,657,006	\$3,547,817	\$214,199
Per Capita Debt:	\$74	\$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:	Greater Momence Fire Protection District		
Unit Code:	046/060/06	County:	Kankakee
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$854,278		
Equalized Assessed Valuation:	\$120,693,239		
Population:	7,500		
Employees:			
Full Time:	2		
Part Time:	24		
Salaries Paid:	\$79,934		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$617,445	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$82	\$126	\$76
Revenue Collected During FY 18:	\$371,043	\$207,233	\$143,155
Expenditures During FY 18:	\$369,510	\$200,282	\$125,029
Per Capita Revenue:	\$49	\$113	\$79
Per Capita Expenditures:	\$49	\$106	\$67
Revenues over (under) Expenditures:	\$1,533	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	167.51%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$618,978	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$83	\$136	\$81

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$90,698	\$13,375	\$
Total Unreserved Funds:	\$528,280	\$93,541	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Greater Round Lake Fire Protection District		
Unit Code:	049/055/06	County:	Lake
Fiscal Year End:	4/30/2018		
Accounting Method:	Combination		
Appropriation or Budget:	\$9,412,001		
Equalized Assessed Valuation:	\$620,596,900		
Population:	53,063		
Employees:			
	Full Time:	37	
	Part Time:	25	
	Salaries Paid:	\$3,782,205	

Blended Component Units
Number Submitted = 1
Greater Round Lake Firefighters Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,708,127	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$51	\$169	\$94
Revenue Collected During FY 18:	\$8,031,226	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$8,626,744	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$151	\$253	\$218
Per Capita Expenditures:	\$163	\$250	\$216
Revenues over (under) Expenditures:	-\$595,518	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	25.28%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$2,181,032	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$41	\$171	\$92

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$175,406	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$2,005,626	-\$2,511,844	\$413,459

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$153,945	\$3,547,817	\$214,199
Per Capita Debt:	\$3	\$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:	\$134.899	\$8,439	\$
Per Capita Beginning Retained Earnings for FY 18:	\$3	\$2	\$
Revenue Collected During FY 18:	\$134.835	\$21,941	\$
Expenditures During FY 18:	\$59.240	\$19,068	\$
Per Capita Revenue:	\$3	\$5	\$
Per Capita Expenditures:	\$1	\$4	\$
Operating Income (loss):	\$75.595	\$2,873	\$
Ratio of Retained Earnings to Expenditures:	239.82%	2.19%	0.00%
Ending Retained Earnings for FY 17:	\$142.071	\$8,958	\$
Per Capita Ending Retained Earnings:	\$3	\$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:	Greater Wabash Fire Protection District		
Unit Code:	093/030/06	County:	Wabash
Fiscal Year End:	12/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$25,070		
Equalized Assessed Valuation:	\$33,177,410		
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:	\$103,288	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$34	\$126	\$76
Revenue Collected During FY 18:	\$61,139	\$207,233	\$143,155
Expenditures During FY 18:	\$25,070	\$200,282	\$125,029
Per Capita Revenue:	\$20	\$113	\$79
Per Capita Expenditures:	\$8	\$106	\$67
Revenues over (under) Expenditures:	\$36,069	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	555.87%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$139,357	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$46	\$136	\$81

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$139,357	\$93,541	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Green Valley Fire Protection District														
Unit Code:	090/085/06	County:	Tazewell												
Fiscal Year End:	4/30/2018														
Accounting Method:	Cash With Assets														
Appropriation or Budget:	\$141,081														
Equalized Assessed Valuation:	\$31,076,922														
Population:	676														
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:	\$27,365	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$40	\$126	\$76
Revenue Collected During FY 18:	\$319,658	\$207,233	\$143,155
Expenditures During FY 18:	\$254,855	\$200,282	\$125,029
Per Capita Revenue:	\$473	\$113	\$79
Per Capita Expenditures:	\$377	\$106	\$67
Revenues over (under) Expenditures:	\$64,803	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	36.16%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$92,168	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$136	\$136	\$81

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$92,168	\$98,704	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$70,689	\$126,531	\$
Per Capita Debt:	\$105	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA 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:	Greene Fire Protection District		
Unit Code:	066/020/06	County:	Mercer
Fiscal Year End:	5/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$404,000		
Equalized Assessed Valuation:	\$24,103,118		
Population:	1,640		
Employees:			
	Full Time:		
	Part Time:		
	Salaries Paid:	\$	

Blended Component Units
Number Submitted = 1 Ambulance Service

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$244,167	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$149	\$126	\$76
Revenue Collected During FY 18:	\$206,468	\$207,233	\$143,155
Expenditures During FY 18:	\$186,103	\$200,282	\$125,029
Per Capita Revenue:	\$126	\$113	\$79
Per Capita Expenditures:	\$113	\$106	\$67
Revenues over (under) Expenditures:	\$20,365	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	142.14%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$264,532	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$161	\$136	\$81

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$264,533	\$93,541	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$512,013	\$126,531	\$
Per Capita Debt:	\$312	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA 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:	Greenfield Fire Protection District		
Unit Code:	031/020/06	County:	Greene
Fiscal Year End:	5/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$302,650		
Equalized Assessed Valuation:	\$53,143,632		
Population:	2,980		
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:	\$34,801	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$12	\$126	\$76
Revenue Collected During FY 18:	\$298,937	\$207,233	\$143,155
Expenditures During FY 18:	\$178,864	\$200,282	\$125,029
Per Capita Revenue:	\$100	\$113	\$79
Per Capita Expenditures:	\$60	\$106	\$67
Revenues over (under) Expenditures:	\$120,073	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	86.59%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$154,874	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$52	\$136	\$81

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$154,873	\$93,541	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$162,000	\$126,531	\$
Per Capita Debt:	\$54	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA 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:	Greenup Area Fire Protection District		
Unit Code:	018/015/06	County:	Cumberland
Fiscal Year End:	11/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$315,510		
Equalized Assessed Valuation:	\$48,914,922		
Population:	3,500		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$1,000		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$273,723	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$78	\$126	\$76
Revenue Collected During FY 18:	\$214,616	\$207,233	\$143,155
Expenditures During FY 18:	\$145,715	\$200,282	\$125,029
Per Capita Revenue:	\$61	\$113	\$79
Per Capita Expenditures:	\$42	\$106	\$67
Revenues over (under) Expenditures:	\$68,901	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	235.13%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$342,624	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$98	\$136	\$81

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$342,624	\$93,541	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$123,644	\$126,531	\$
Per Capita Debt:	\$35	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA 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:	Greenview Community Fire Protection District		
Unit Code:	065/020/06	County:	Menard
Fiscal Year End:	5/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$611,950		
Equalized Assessed Valuation:	\$39,566,615		
Population:	1,500		
Employees:			
	Full Time:		
	Part Time:	2	
	Salaries Paid:	\$4,300	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$188,277	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$126	\$126	\$76
Revenue Collected During FY 18:	\$551,211	\$207,233	\$143,155
Expenditures During FY 18:	\$601,689	\$200,282	\$125,029
Per Capita Revenue:	\$367	\$113	\$79
Per Capita Expenditures:	\$401	\$106	\$67
Revenues over (under) Expenditures:	-\$50,478	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	15.41%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$92,724	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$62	\$136	\$81

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$92,724	\$98,704	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$422,400	\$126,531	\$
Per Capita Debt:	\$282	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA 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:	Greenville Fire Protection District		
Unit Code:	003/005/06	County:	Bond
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,096,900		
Equalized Assessed Valuation:	\$125,866,829		
Population:	6,761		
Employees:			
Full Time:			
Part Time:	38		
Salaries Paid:	\$76,721		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,346,312	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$199	\$126	\$76
Revenue Collected During FY 18:	\$467,582	\$207,233	\$143,155
Expenditures During FY 18:	\$584,639	\$200,282	\$125,029
Per Capita Revenue:	\$69	\$113	\$79
Per Capita Expenditures:	\$86	\$106	\$67
Revenues over (under) Expenditures:	-\$117,057	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	210.26%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$1,229,255	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$182	\$136	\$81

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$52,450	\$22,450	\$
Total Unrestricted Net Assets:	\$1,176,805	\$98,704	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA 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:	Gridley Fire Protection District		
Unit Code:	064/100/06	County:	McLean
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$400,950		
Equalized Assessed Valuation:	\$53,880,364		
Population:	1,416		
Employees:			
Full Time:	2		
Part Time:	40		
Salaries Paid:	\$164,126		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$280,492	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$198	\$126	\$76
Revenue Collected During FY 18:	\$452,823	\$207,233	\$143,155
Expenditures During FY 18:	\$391,296	\$200,282	\$125,029
Per Capita Revenue:	\$320	\$113	\$79
Per Capita Expenditures:	\$276	\$106	\$67
Revenues over (under) Expenditures:	\$61,527	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	89.96%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$352,019	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$249	\$136	\$81

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$225,763	\$13,375	\$
Total Unreserved Funds:	\$126,256	\$93,541	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$64,550	\$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:	Groveland Fire Protection District		
Unit Code:	090/086/06	County:	Tazewell
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$42,200		
Equalized Assessed Valuation:	\$15,152,080		
Population:	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:	\$24,028	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$48	\$126	\$76
Revenue Collected During FY 18:	\$30,912	\$207,233	\$143,155
Expenditures During FY 18:	\$36,645	\$200,282	\$125,029
Per Capita Revenue:	\$62	\$113	\$79
Per Capita Expenditures:	\$73	\$106	\$67
Revenues over (under) Expenditures:	-\$5,733	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	49.92%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$18,295	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$37	\$136	\$81

Equity

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

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Gulfport-Gladstone Fire Protection District		
Unit Code:	036/015/06	County:	Henderson
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$102,377		
Equalized Assessed Valuation:	\$22,812,773		
Population:	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:	\$85,297	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$171	\$126	\$76
Revenue Collected During FY 18:	\$75,091	\$207,233	\$143,155
Expenditures During FY 18:	\$135,766	\$200,282	\$125,029
Per Capita Revenue:	\$150	\$113	\$79
Per Capita Expenditures:	\$272	\$106	\$67
Revenues over (under) Expenditures:	-\$60,675	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	18.14%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$24,622	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$49	\$136	\$81

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$935,384	\$98,704	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$24,973	\$126,531	\$
Per Capita Debt:	\$50	\$59	\$
General Obligation Debt over EAV:	0.11%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA 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:	Hamel Fire Protection District		
Unit Code:	057/070/06	County:	Madison
Fiscal Year End:	5/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$781,370		
Equalized Assessed Valuation:	\$83,736,650		
Population:	3,565		
Employees:			
Full Time:	1		
Part Time:	22		
Salaries Paid:	\$139,884		

Blended Component Units
Empty table for Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$419,649	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$118	\$126	\$76
Revenue Collected During FY 18:	\$467,457	\$207,233	\$143,155
Expenditures During FY 18:	\$420,858	\$200,282	\$125,029
Per Capita Revenue:	\$131	\$113	\$79
Per Capita Expenditures:	\$118	\$106	\$67
Revenues over (under) Expenditures:	\$46,599	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	110.79%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$466,248	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$131	\$136	\$81

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$466,248	\$93,541	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Hammond Fire Protection District		
Unit Code:	074/050/06	County:	Piatt
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$251,650		
Equalized Assessed Valuation:	\$23,887,477		
Population:	1,200		
Employees:			
Full Time:			
Part Time:	13		
Salaries Paid:	\$10,280		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$121,714	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$101	\$126	\$76
Revenue Collected During FY 18:	\$105,557	\$207,233	\$143,155
Expenditures During FY 18:	\$100,770	\$200,282	\$125,029
Per Capita Revenue:	\$88	\$113	\$79
Per Capita Expenditures:	\$84	\$106	\$67
Revenues over (under) Expenditures:	\$4,787	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	125.53%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$126,501	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$105	\$136	\$81

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	-\$41,897	\$93,541	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$168,397	\$126,531	\$
Per Capita Debt:	\$140	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita 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:	Hampshire Fire Protection District		
Unit Code:	045/070/06	County:	Kane
Fiscal Year End:	5/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,115,800		
Equalized Assessed Valuation:	\$235,921,405		
Population:	7,500		
Employees:			
Full Time:	7		
Part Time:	40		
Salaries Paid:	\$908,619		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$643,873	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$86	\$169	\$94
Revenue Collected During FY 18:	\$1,933,562	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$1,930,747	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$258	\$253	\$218
Per Capita Expenditures:	\$257	\$250	\$216
Revenues over (under) Expenditures:	\$2,815	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	28.31%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$546,688	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$73	\$171	\$92

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$13,366	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$1,848,845	-\$2,511,844	\$413,459

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Hanover Fire Protection District		
Unit Code:	043/040/06	County:	Jo Daviess
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$633,472		
Equalized Assessed Valuation:	\$30,887,209		
Population:	1,200		
Employees:			
Full Time:			
Part Time:	8		
Salaries Paid:	\$3,780		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$169,822	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$142	\$126	\$76
Revenue Collected During FY 18:	\$145,018	\$207,233	\$143,155
Expenditures During FY 18:	\$124,815	\$200,282	\$125,029
Per Capita Revenue:	\$121	\$113	\$79
Per Capita Expenditures:	\$104	\$106	\$67
Revenues over (under) Expenditures:	\$20,203	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	152.25%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$190,025	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$158	\$136	\$81

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$45,488	\$22,450	\$
Total Unrestricted Net Assets:	\$216,913	\$98,704	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Hardin Fire Protection District		
Unit Code:	007/010/06	County:	Calhoun
Fiscal Year End:	5/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$91,000		
Equalized Assessed Valuation:	\$23,875,396		
Population:	2,000		
Employees:			
Full Time:			
Part Time:	48		
Salaries Paid:	\$14,570		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$80,144	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$40	\$126	\$76
Revenue Collected During FY 18:	\$50,262	\$207,233	\$143,155
Expenditures During FY 18:	\$33,707	\$200,282	\$125,029
Per Capita Revenue:	\$25	\$113	\$79
Per Capita Expenditures:	\$17	\$106	\$67
Revenues over (under) Expenditures:	\$16,555	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	286.88%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$96,699	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$48	\$136	\$81

Equity

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

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Harlem-Roscoe Fire Protection District		
Unit Code:	101/040/06	County:	Winnebago
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$20,539,676		
Equalized Assessed Valuation:	\$657,828,212		
Population:	29,500		
Employees:			
Full Time:	3		
Part Time:	92		
Salaries Paid:	\$1,141,691		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$15,768,612	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$535	\$169	\$94
Revenue Collected During FY 18:	\$5,414,583	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$5,500,207	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$184	\$253	\$218
Per Capita Expenditures:	\$186	\$250	\$216
Revenues over (under) Expenditures:	-\$85,624	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	285.13%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$15,682,988	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$532	\$171	\$92

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$134,709	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$15,548,279	-\$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:	Harristown Fire Protection District														
Unit Code:	055/030/06	County:	Macon												
Fiscal Year End:	4/30/2018														
Accounting Method:	Cash With Assets														
Appropriation or Budget:	\$140,450														
Equalized Assessed Valuation:	\$37,977,785														
Population:	1,367														
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:	\$52,962	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$39	\$126	\$76
Revenue Collected During FY 18:	\$176,599	\$207,233	\$143,155
Expenditures During FY 18:	\$163,348	\$200,282	\$125,029
Per Capita Revenue:	\$129	\$113	\$79
Per Capita Expenditures:	\$119	\$106	\$67
Revenues over (under) Expenditures:	\$13,251	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	40.53%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$66,213	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$48	\$136	\$81

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,626	\$22,450	\$
Total Unrestricted Net Assets:	\$63,587	\$98,704	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$326,567	\$126,531	\$
Per Capita Debt:	\$239	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA 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:	Harter-Stanford Fire Protection District														
Unit Code:	013/025/06	County:	Clay												
Fiscal Year End:	4/30/2018														
Accounting Method:	Cash With Assets														
Appropriation or Budget:	\$551,675														
Equalized Assessed Valuation:	\$24,169,844														
Population:	2,000														
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; 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:	\$286,311	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$143	\$126	\$76
Revenue Collected During FY 18:	\$50,257	\$207,233	\$143,155
Expenditures During FY 18:	\$11,960	\$200,282	\$125,029
Per Capita Revenue:	\$25	\$113	\$79
Per Capita Expenditures:	\$6	\$106	\$67
Revenues over (under) Expenditures:	\$38,297	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	2714.11%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$324,608	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$162	\$136	\$81

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$43,070	\$13,375	\$
Total Unreserved Funds:	\$281,538	\$93,541	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Hartsburg Fire Protection District														
Unit Code:	054/040/06	County:	Logan												
Fiscal Year End:	5/31/2018														
Accounting Method:	Cash With Assets														
Appropriation or Budget:	\$57,955														
Equalized Assessed Valuation:	\$12,646,284														
Population:	358														
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:	\$32,784	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$92	\$126	\$76
Revenue Collected During FY 18:	\$40,578	\$207,233	\$143,155
Expenditures During FY 18:	\$35,160	\$200,282	\$125,029
Per Capita Revenue:	\$113	\$113	\$79
Per Capita Expenditures:	\$98	\$106	\$67
Revenues over (under) Expenditures:	\$5,418	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	108.65%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$38,202	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$107	\$136	\$81

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$25,551	\$93,541	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$12,652	\$126,531	\$
Per Capita Debt:	\$35	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita 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:	Harvard Fire Protection District		
Unit Code:	063/050/06	County:	Mchenry
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,674,300		
Equalized Assessed Valuation:	\$235,630,373		
Population:	9,180		
Employees:			
Full Time:			
Part Time:	50		
Salaries Paid:	\$677,114		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,647,812	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$180	\$169	\$94
Revenue Collected During FY 18:	\$1,145,524	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$1,531,175	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$125	\$253	\$218
Per Capita Expenditures:	\$167	\$250	\$216
Revenues over (under) Expenditures:	-\$385,651	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	82.43%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$1,262,161	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$137	\$171	\$92

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$1,262,161	-\$2,511,844	\$413,459

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Havana Fire Protection District		
Unit Code:	060/030/06	County:	Mason
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$250,274		
Equalized Assessed Valuation:	\$22,660,174		
Population:	3,000		
Employees:			
Full Time:			
Part Time:	24		
Salaries Paid:	\$15,900		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$90,702	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$30	\$126	\$76
Revenue Collected During FY 18:	\$100,382	\$207,233	\$143,155
Expenditures During FY 18:	\$115,783	\$200,282	\$125,029
Per Capita Revenue:	\$33	\$113	\$79
Per Capita Expenditures:	\$39	\$106	\$67
Revenues over (under) Expenditures:	-\$15,401	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	65.04%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$75,301	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$25	\$136	\$81

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$75,303	\$93,541	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$50,756	\$126,531	\$
Per Capita Debt:	\$17	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA 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:	Hebron-Alden-Greenwood Fire Protection District		
Unit Code:	063/060/06	County:	Mchenry
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,058,338		
Equalized Assessed Valuation:	\$87,537,315		
Population:	3,973		
Employees:			
	Full Time:		
	Part Time:	33	
	Salaries Paid:	\$147,301	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$842,356	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$212	\$126	\$76
Revenue Collected During FY 18:	\$496,909	\$207,233	\$143,155
Expenditures During FY 18:	\$368,065	\$200,282	\$125,029
Per Capita Revenue:	\$125	\$113	\$79
Per Capita Expenditures:	\$93	\$106	\$67
Revenues over (under) Expenditures:	\$128,844	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	263.87%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$971,200	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$244	\$136	\$81

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$150,015	\$22,450	\$
Total Unrestricted Net Assets:	\$821,185	\$98,704	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$240,000	\$126,531	\$
Per Capita Debt:	\$60	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA 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:	Hecker Fire Protection District														
Unit Code:	067/020/06	County:	Monroe												
Fiscal Year End:	4/30/2018														
Accounting Method:	Cash														
Appropriation or Budget:	\$173,250														
Equalized Assessed Valuation:	\$25,746,319														
Population:	9,860														
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:	\$612,659	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$62	\$126	\$76
Revenue Collected During FY 18:	\$172,552	\$207,233	\$143,155
Expenditures During FY 18:	\$107,873	\$200,282	\$125,029
Per Capita Revenue:	\$18	\$113	\$79
Per Capita Expenditures:	\$11	\$106	\$67
Revenues over (under) Expenditures:	\$64,679	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	627.90%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$677,338	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$69	\$136	\$81

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$526,826	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$150,000	\$126,531	\$
Per Capita Debt:	\$15	\$59	\$
General Obligation Debt over EAV:	0.58%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA 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:	Henderson Fire Protection District														
Unit Code:	048/060/06	County:	Knox												
Fiscal Year End:	5/31/2018														
Accounting Method:	Cash														
Appropriation or Budget:	\$209,100														
Equalized Assessed Valuation:	\$32,769,488														
Population:	1,135														
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:	\$111,397	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$98	\$126	\$76
Revenue Collected During FY 18:	\$119,459	\$207,233	\$143,155
Expenditures During FY 18:	\$199,419	\$200,282	\$125,029
Per Capita Revenue:	\$105	\$113	\$79
Per Capita Expenditures:	\$176	\$106	\$67
Revenues over (under) Expenditures:	-\$79,960	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	15.76%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$31,437	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$28	\$136	\$81

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$31,437	\$93,541	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$50,000	\$126,531	\$
Per Capita Debt:	\$44	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA 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:	Henry Fire Protection District														
Unit Code:	059/010/06	County:	Marshall												
Fiscal Year End:	4/30/2018														
Accounting Method:	Cash With Assets														
Appropriation or Budget:	\$639,450														
Equalized Assessed Valuation:	\$76,536,509														
Population:	4,000														
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; 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:	\$731,192	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$183	\$126	\$76
Revenue Collected During FY 18:	\$595,983	\$207,233	\$143,155
Expenditures During FY 18:	\$489,561	\$200,282	\$125,029
Per Capita Revenue:	\$149	\$113	\$79
Per Capita Expenditures:	\$122	\$106	\$67
Revenues over (under) Expenditures:	\$106,422	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	171.09%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$837,614	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$209	\$136	\$81

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$72,270	\$22,450	\$
Total Unrestricted Net Assets:	\$765,344	\$98,704	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Herrick Fire Protection District		
Unit Code:	086/065/06	County:	Shelby
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$33,250		
Equalized Assessed Valuation:	\$5,222,600		
Population:	687		
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:	\$12,402	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$18	\$126	\$76
Revenue Collected During FY 18:	\$28,967	\$207,233	\$143,155
Expenditures During FY 18:	\$21,512	\$200,282	\$125,029
Per Capita Revenue:	\$42	\$113	\$79
Per Capita Expenditures:	\$31	\$106	\$67
Revenues over (under) Expenditures:	\$7,455	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	92.31%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$19,857	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$29	\$136	\$81

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$19,857	\$98,704	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Hickory Point Fire Protection District		
Unit Code:	055/040/06	County:	Macon
Fiscal Year End:	5/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$434,405		
Equalized Assessed Valuation:	\$143,882,376		
Population:	5,000		
Employees:			
Full Time:	2		
Part Time:	29		
Salaries Paid:	\$137,227		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$249,768	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$50	\$126	\$76
Revenue Collected During FY 18:	\$440,891	\$207,233	\$143,155
Expenditures During FY 18:	\$363,929	\$200,282	\$125,029
Per Capita Revenue:	\$88	\$113	\$79
Per Capita Expenditures:	\$73	\$106	\$67
Revenues over (under) Expenditures:	\$76,962	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	89.78%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$326,730	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$65	\$136	\$81

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$18,217	\$22,450	\$
Total Unrestricted Net Assets:	\$308,513	\$98,704	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$521,063	\$126,531	\$
Per Capita Debt:	\$104	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA 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:	Hickory-Kerton Fire Protection District		
Unit Code:	084/010/06	County:	Schuyler
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$20,721		
Equalized Assessed Valuation:	\$4,782,225		
Population:	600		
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:	\$40,897	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$68	\$126	\$76
Revenue Collected During FY 18:	\$32,054	\$207,233	\$143,155
Expenditures During FY 18:	\$19,458	\$200,282	\$125,029
Per Capita Revenue:	\$53	\$113	\$79
Per Capita Expenditures:	\$32	\$106	\$67
Revenues over (under) Expenditures:	\$12,596	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	274.92%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$53,493	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$89	\$136	\$81

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$40,896	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA 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:	Highland-Pierron Fire Protection District		
Unit Code:	057/080/06	County:	Madison
Fiscal Year End:	5/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$1,293,487		
Equalized Assessed Valuation:	\$131,198,738		
Population:	12,500		
Employees:			
Full Time:			
Part Time:	49		
Salaries Paid:	\$34,557		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$792,904	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$63	\$126	\$76
Revenue Collected During FY 18:	\$499,304	\$207,233	\$143,155
Expenditures During FY 18:	\$281,982	\$200,282	\$125,029
Per Capita Revenue:	\$40	\$113	\$79
Per Capita Expenditures:	\$23	\$106	\$67
Revenues over (under) Expenditures:	\$217,322	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	358.26%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$1,010,225	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$81	\$136	\$81

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$1,010,225	\$93,541	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Hillsdale Fire Protection District		
Unit Code:	081/120/06	County:	Rock Island
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$166,383		
Equalized Assessed Valuation:	\$38,097,447		
Population:	1,800		
Employees:			
Full Time:			
Part Time:	25		
Salaries Paid:	\$23,016		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$63,340	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$35	\$126	\$76
Revenue Collected During FY 18:	\$177,919	\$207,233	\$143,155
Expenditures During FY 18:	\$157,777	\$200,282	\$125,029
Per Capita Revenue:	\$99	\$113	\$79
Per Capita Expenditures:	\$88	\$106	\$67
Revenues over (under) Expenditures:	\$20,142	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	52.91%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$83,482	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$46	\$136	\$81

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$42,250	\$22,450	\$
Total Unrestricted Net Assets:	\$41,232	\$98,704	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$279,922	\$126,531	\$
Per Capita Debt:	\$156	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA 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:	Hinckley Fire Protection District		
Unit Code:	019/040/06	County:	DeKalb
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$516,713		
Equalized Assessed Valuation:	\$86,572,982		
Population:	2,500		
Employees:			
Full Time:	1		
Part Time:	35		
Salaries Paid:	\$141,491		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$731,269	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$293	\$126	\$76
Revenue Collected During FY 18:	\$451,823	\$207,233	\$143,155
Expenditures During FY 18:	\$343,655	\$200,282	\$125,029
Per Capita Revenue:	\$181	\$113	\$79
Per Capita Expenditures:	\$137	\$106	\$67
Revenues over (under) Expenditures:	\$108,168	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	244.27%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$839,437	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$336	\$136	\$81

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$57,780	\$22,450	\$
Total Unrestricted Net Assets:	\$781,657	\$98,704	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$327,875	\$126,531	\$
Per Capita Debt:	\$131	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA 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:	Hindsboro Community Fire Protection District														
Unit Code:	021/030/06	County:	Douglas												
Fiscal Year End:	4/30/2018														
Accounting Method:	Cash														
Appropriation or Budget:	\$243,120														
Equalized Assessed Valuation:	\$16,609,158														
Population:	360														
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:	\$119,604	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$332	\$126	\$76
Revenue Collected During FY 18:	\$77,814	\$207,233	\$143,155
Expenditures During FY 18:	\$87,368	\$200,282	\$125,029
Per Capita Revenue:	\$216	\$113	\$79
Per Capita Expenditures:	\$243	\$106	\$67
Revenues over (under) Expenditures:	-\$9,554	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	125.96%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$110,050	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$306	\$136	\$81

Equity

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

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA 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:	Hoffman Fire Protection District		
Unit Code:	014/060/06	County:	Clinton
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$94,224		
Equalized Assessed Valuation:	\$24,043,129		
Population:	1,100		
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:	\$32,161	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$29	\$126	\$76
Revenue Collected During FY 18:	\$97,679	\$207,233	\$143,155
Expenditures During FY 18:	\$83,327	\$200,282	\$125,029
Per Capita Revenue:	\$89	\$113	\$79
Per Capita Expenditures:	\$76	\$106	\$67
Revenues over (under) Expenditures:	\$14,352	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	55.82%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$46,513	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$42	\$136	\$81

Equity

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

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$55,318	\$126,531	\$
Per Capita Debt:	\$50	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA 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:	Hoffman Estates #1 Fire Protection District		
Unit Code:	016/070/06	County:	Cook
Fiscal Year End:	12/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$66,011		
Equalized Assessed Valuation:	\$17,792,770		
Population:	160		
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:	\$	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$	\$126	\$76
Revenue Collected During FY 18:	\$61,461	\$207,233	\$143,155
Expenditures During FY 18:	\$61,461	\$200,282	\$125,029
Per Capita Revenue:	\$384	\$113	\$79
Per Capita Expenditures:	\$384	\$106	\$67
Revenues over (under) Expenditures:	\$	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	0.00%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$	\$136	\$81

Equity

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

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA 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:	Holiday Shores Fire Protection District		
Unit Code:	057/083/06	County:	Madison
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$252,203		
Equalized Assessed Valuation:	\$80,774,340		
Population:	4,000		
Employees:			
Full Time:			
Part Time:	31		
Salaries Paid:	\$31,043		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$463,682	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$116	\$126	\$76
Revenue Collected During FY 18:	\$239,192	\$207,233	\$143,155
Expenditures During FY 18:	\$154,333	\$200,282	\$125,029
Per Capita Revenue:	\$60	\$113	\$79
Per Capita Expenditures:	\$39	\$106	\$67
Revenues over (under) Expenditures:	\$84,859	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	301.50%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$465,315	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$116	\$136	\$81

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$135,066	\$98,704	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$65,000	\$126,531	\$
Per Capita Debt:	\$16	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA 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:	Hollywood Heights Fire Protection District		
Unit Code:	088/120/06	County:	St. Clair
Fiscal Year End:	5/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$263,840		
Equalized Assessed Valuation:	\$74,636,801		
Population:	10,250		
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:	\$79,484	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$8	\$126	\$76
Revenue Collected During FY 18:	\$254,570	\$207,233	\$143,155
Expenditures During FY 18:	\$212,212	\$200,282	\$125,029
Per Capita Revenue:	\$25	\$113	\$79
Per Capita Expenditures:	\$21	\$106	\$67
Revenues over (under) Expenditures:	\$42,358	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	57.42%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$121,842	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$12	\$136	\$81

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$120,467	\$22,450	\$
Total Unrestricted Net Assets:	\$1,375	\$98,704	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$70,691	\$126,531	\$
Per Capita Debt:	\$7	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA 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:	Homer Fire Protection District		
Unit Code:	010/060/06	County:	Champaign
Fiscal Year End:	5/1/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$171,526		
Equalized Assessed Valuation:	\$43,268,408		
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:	\$56,694	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$57	\$126	\$76
Revenue Collected During FY 18:	\$183,111	\$207,233	\$143,155
Expenditures During FY 18:	\$681,562	\$200,282	\$125,029
Per Capita Revenue:	\$183	\$113	\$79
Per Capita Expenditures:	\$682	\$106	\$67
Revenues over (under) Expenditures:	-\$498,451	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	1.27%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$8,635	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$9	\$136	\$81

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$8,635	\$93,541	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$415,852	\$126,531	\$
Per Capita Debt:	\$416	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita 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:	Homer Fire Protection District		
Unit Code:	099/060/06	County:	Will
Fiscal Year End:	12/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$10,757,167		
Equalized Assessed Valuation:	\$616,593,004		
Population:	25,000		
Employees:			
Full Time:	47		
Part Time:			
Salaries Paid:	\$4,238,239		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,174,254	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$87	\$169	\$94
Revenue Collected During FY 18:	\$7,553,335	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$6,879,837	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$302	\$253	\$218
Per Capita Expenditures:	\$275	\$250	\$216
Revenues over (under) Expenditures:	\$673,498	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	33.96%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$2,336,176	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$93	\$171	\$92

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$273,167	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$2,638,549	-\$2,511,844	\$413,459

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$1,039,722	\$3,547,817	\$214,199
Per Capita Debt:	\$42	\$124	\$19
General Obligation Debt over EAV:	0.12%	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:	Hometown Fire Protection District		
Unit Code:	016/090/06	County:	Cook
Fiscal Year End:	12/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$712,937		
Equalized Assessed Valuation:	\$47,592,518		
Population:	4,274		
Employees:			
Full Time:			
Part Time:	33		
Salaries Paid:	\$455,408		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$82,812	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$19	\$126	\$76
Revenue Collected During FY 18:	\$783,981	\$207,233	\$143,155
Expenditures During FY 18:	\$710,153	\$200,282	\$125,029
Per Capita Revenue:	\$183	\$113	\$79
Per Capita Expenditures:	\$166	\$106	\$67
Revenues over (under) Expenditures:	\$73,828	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	22.06%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$156,640	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$37	\$136	\$81

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$374,873	\$22,450	\$
Total Unrestricted Net Assets:	\$131,582	\$98,704	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Hopedale Fire Protection District		
Unit Code:	090/090/06	County:	Tazewell
Fiscal Year End:	5/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$602,288		
Equalized Assessed Valuation:	\$55,926,168		
Population:	1,560		
Employees:			
Full Time:			
Part Time:	39		
Salaries Paid:	\$37,906		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$307,219	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$197	\$126	\$76
Revenue Collected During FY 18:	\$165,237	\$207,233	\$143,155
Expenditures During FY 18:	\$201,336	\$200,282	\$125,029
Per Capita Revenue:	\$106	\$113	\$79
Per Capita Expenditures:	\$129	\$106	\$67
Revenues over (under) Expenditures:	-\$36,099	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	134.66%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$271,120	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$174	\$136	\$81

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,459	\$22,450	\$
Total Unrestricted Net Assets:	\$269,661	\$98,704	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Horseshoe Lake Fire Protection District		
Unit Code:	002/005/06	County:	Alexander
Fiscal Year End:	9/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$21,561		
Equalized Assessed Valuation:	\$11,797,827		
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:	\$42,813	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$32	\$126	\$76
Revenue Collected During FY 18:	\$20,307	\$207,233	\$143,155
Expenditures During FY 18:	\$21,561	\$200,282	\$125,029
Per Capita Revenue:	\$15	\$113	\$79
Per Capita Expenditures:	\$16	\$106	\$67
Revenues over (under) Expenditures:	-\$1,254	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	192.75%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$41,559	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$31	\$136	\$81

Equity

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

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA 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:	Hoyleton Fire Protection District		
Unit Code:	095/030/06	County:	Washington
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$99,100		
Equalized Assessed Valuation:	\$23,396,605		
Population:	650		
Employees:			
Full Time:			
Part Time:	17		
Salaries Paid:	\$3,620		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$236,022	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$363	\$126	\$76
Revenue Collected During FY 18:	\$103,604	\$207,233	\$143,155
Expenditures During FY 18:	\$49,910	\$200,282	\$125,029
Per Capita Revenue:	\$159	\$113	\$79
Per Capita Expenditures:	\$77	\$106	\$67
Revenues over (under) Expenditures:	\$53,694	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	580.48%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$289,716	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$446	\$136	\$81

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$289,716	\$98,704	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Hudson Fire Protection District		
Unit Code:	064/110/06	County:	McLean
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$683,722		
Equalized Assessed Valuation:	\$100,289,204		
Population:	2,000		
Employees:			
Full Time:	5		
Part Time:	15		
Salaries Paid:	\$176,698		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$615,010	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$308	\$126	\$76
Revenue Collected During FY 18:	\$662,740	\$207,233	\$143,155
Expenditures During FY 18:	\$447,114	\$200,282	\$125,029
Per Capita Revenue:	\$331	\$113	\$79
Per Capita Expenditures:	\$224	\$106	\$67
Revenues over (under) Expenditures:	\$215,626	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	185.78%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$830,636	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$415	\$136	\$81

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$33,218	\$13,375	\$
Total Unreserved Funds:	\$797,418	\$93,541	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$892,943	\$126,531	\$
Per Capita Debt:	\$446	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA 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:	Huey-Ferrin-Boulder Fire Protection District		
Unit Code:	014/065/06	County:	Clinton
Fiscal Year End:	7/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$305.635		
Equalized Assessed Valuation:	\$18,778.686		
Population:	1,295		
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:	\$60,062	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$46	\$126	\$76
Revenue Collected During FY 18:	\$70,856	\$207,233	\$143,155
Expenditures During FY 18:	\$69,402	\$200,282	\$125,029
Per Capita Revenue:	\$55	\$113	\$79
Per Capita Expenditures:	\$54	\$106	\$67
Revenues over (under) Expenditures:	\$1,454	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	88.64%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$61,516	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$48	\$136	\$81

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$61,516	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Hull-Kinderhook Fire Protection District		
Unit Code:	075/030/06	County:	Pike
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$81,882		
Equalized Assessed Valuation:	\$1,839,693		
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:	\$47,039	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$47	\$126	\$76
Revenue Collected During FY 18:	\$63,926	\$207,233	\$143,155
Expenditures During FY 18:	\$81,882	\$200,282	\$125,029
Per Capita Revenue:	\$64	\$113	\$79
Per Capita Expenditures:	\$82	\$106	\$67
Revenues over (under) Expenditures:	-\$17,956	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	35.52%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$29,083	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$29	\$136	\$81

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$29,083	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$11,671	\$126,531	\$
Per Capita Debt:	\$12	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA 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:	Humboldt Fire Protection District		
Unit Code:	015/030/06	County:	Coles
Fiscal Year End:	5/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$92,089		
Equalized Assessed Valuation:	\$40,313,105		
Population:	1,734		
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:	\$56,784	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$33	\$126	\$76
Revenue Collected During FY 18:	\$56,816	\$207,233	\$143,155
Expenditures During FY 18:	\$92,089	\$200,282	\$125,029
Per Capita Revenue:	\$33	\$113	\$79
Per Capita Expenditures:	\$53	\$106	\$67
Revenues over (under) Expenditures:	-\$35,273	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	59.82%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$55,085	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$32	\$136	\$81

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$52,604	\$98,704	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$107,695	\$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:	Hume Fire Protection District		
Unit Code:	023/030/06	County:	Edgar
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$38,201		
Equalized Assessed Valuation:	\$18,500,273		
Population:	351		
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:	\$106,614	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$304	\$126	\$76
Revenue Collected During FY 18:	\$37,103	\$207,233	\$143,155
Expenditures During FY 18:	\$21,412	\$200,282	\$125,029
Per Capita Revenue:	\$106	\$113	\$79
Per Capita Expenditures:	\$61	\$106	\$67
Revenues over (under) Expenditures:	\$15,691	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	571.20%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$122,305	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$348	\$136	\$81

Equity

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

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Huntley Fire Protection District		
Unit Code:	063/070/06	County:	Mchenry
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$19,583,000		
Equalized Assessed Valuation:	\$1,474,852,096		
Population:	50,000		
Employees:			
Full Time:	55		
Part Time:	25		
Salaries Paid:	\$6,692,581		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$17,674,242	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$353	\$169	\$94
Revenue Collected During FY 18:	\$11,449,756	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$10,137,267	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$229	\$253	\$218
Per Capita Expenditures:	\$203	\$250	\$216
Revenues over (under) Expenditures:	\$1,312,489	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	187.30%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$18,986,731	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$380	\$171	\$92

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,027,486	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$10,375,667	-\$2,511,844	\$413,459

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$3,547,817	\$214,199
Per Capita Debt:	\$	\$124	\$19
General Obligation Debt over EAV:	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:	Hutsonville Twp Fire Protection District														
Unit Code:	017/020/06	County:	Crawford												
Fiscal Year End:	6/30/2018														
Accounting Method:	Cash														
Appropriation or Budget:	\$56,341														
Equalized Assessed Valuation:	\$11,495,771														
Population:	1,187														
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:	\$45,277	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$38	\$126	\$76
Revenue Collected During FY 18:	\$58,157	\$207,233	\$143,155
Expenditures During FY 18:	\$56,341	\$200,282	\$125,029
Per Capita Revenue:	\$49	\$113	\$79
Per Capita Expenditures:	\$47	\$106	\$67
Revenues over (under) Expenditures:	\$1,816	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	83.59%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$47,093	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$40	\$136	\$81

Equity

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

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$332,571	\$126,531	\$
Per Capita Debt:	\$280	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA 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:	Hutton Fire Protection District		
Unit Code:	015/040/06	County:	Coles
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$30,898		
Equalized Assessed Valuation:	\$19,053,439		
Population:	890		
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:	\$90,433	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$102	\$126	\$76
Revenue Collected During FY 18:	\$48,519	\$207,233	\$143,155
Expenditures During FY 18:	\$30,899	\$200,282	\$125,029
Per Capita Revenue:	\$55	\$113	\$79
Per Capita Expenditures:	\$35	\$106	\$67
Revenues over (under) Expenditures:	\$17,620	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	349.70%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$108,053	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$121	\$136	\$81

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved 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:	\$79,355	\$126,531	\$
Per Capita Debt:	\$89	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA 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:	Illiopolis Fire Protection District														
Unit Code:	083/070/06	County:	Sangamon												
Fiscal Year End:	6/30/2018														
Accounting Method:	Cash														
Appropriation or Budget:	\$87,635														
Equalized Assessed Valuation:	\$32,203,536														
Population:	1,425														
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:	\$247,560	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$174	\$126	\$76
Revenue Collected During FY 18:	\$63,787	\$207,233	\$143,155
Expenditures During FY 18:	\$64,039	\$200,282	\$125,029
Per Capita Revenue:	\$45	\$113	\$79
Per Capita Expenditures:	\$45	\$106	\$67
Revenues over (under) Expenditures:	-\$252	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	386.18%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$247,308	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$174	\$136	\$81

Equity

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

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Industry Fire Protection District														
Unit Code:	062/040/06	County:	Mcdonough												
Fiscal Year End:	4/30/2018														
Accounting Method:	Cash														
Appropriation or Budget:	\$105,250														
Equalized Assessed Valuation:	\$48,823,056														
Population:	800														
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:	\$29,457	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$37	\$126	\$76
Revenue Collected During FY 18:	\$88,327	\$207,233	\$143,155
Expenditures During FY 18:	\$71,963	\$200,282	\$125,029
Per Capita Revenue:	\$110	\$113	\$79
Per Capita Expenditures:	\$90	\$106	\$67
Revenues over (under) Expenditures:	\$16,364	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	63.67%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$45,821	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$57	\$136	\$81

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$45,821	\$93,541	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA 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:	Ipava Fire Protection District		
Unit Code:	029/090/06	County:	Fulton
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$45,500		
Equalized Assessed Valuation:	\$13,545,804		
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:	\$54,253	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$30	\$126	\$76
Revenue Collected During FY 18:	\$50,364	\$207,233	\$143,155
Expenditures During FY 18:	\$15,152	\$200,282	\$125,029
Per Capita Revenue:	\$28	\$113	\$79
Per Capita Expenditures:	\$8	\$106	\$67
Revenues over (under) Expenditures:	\$35,212	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	590.45%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$89,465	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$50	\$136	\$81

Equity

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

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$9,629	\$126,531	\$
Per Capita Debt:	\$5	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA 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:	Iroquois-Ford Fire Protection District		
Unit Code:	038/100/06	County:	Iroquois
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$47,850		
Equalized Assessed Valuation:	\$12,050,410		
Population:	350		
Employees:			
Full Time:			
Part Time:	18		
Salaries Paid:	\$6,189		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$26,489	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$76	\$126	\$76
Revenue Collected During FY 18:	\$70,858	\$207,233	\$143,155
Expenditures During FY 18:	\$59,794	\$200,282	\$125,029
Per Capita Revenue:	\$202	\$113	\$79
Per Capita Expenditures:	\$171	\$106	\$67
Revenues over (under) Expenditures:	\$11,064	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	62.80%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$37,553	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$107	\$136	\$81

Equity

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

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$31,595	\$126,531	\$
Per Capita Debt:	\$90	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA 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:	Irvington Fire Protection District		
Unit Code:	095/035/06	County:	Washington
Fiscal Year End:	12/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$64,000		
Equalized Assessed Valuation:	\$15,563,758		
Population:	1,800		
Employees:			
Full Time:			
Part Time:	12		
Salaries Paid:	\$11,290		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$114,122	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$63	\$126	\$76
Revenue Collected During FY 18:	\$86,110	\$207,233	\$143,155
Expenditures During FY 18:	\$60,552	\$200,282	\$125,029
Per Capita Revenue:	\$48	\$113	\$79
Per Capita Expenditures:	\$34	\$106	\$67
Revenues over (under) Expenditures:	\$25,558	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	230.68%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$139,680	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$78	\$136	\$81

Equity

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

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$18,096	\$126,531	\$
Per Capita Debt:	\$10	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA 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:	Island Grove Fire Protection District		
Unit Code:	083/080/06	County:	Sangamon
Fiscal Year End:	5/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$48,782		
Equalized Assessed Valuation:	\$17,797,928		
Population:	621		
Employees:			
	Full Time:		
	Part Time:	32	
	Salaries Paid:	\$13,850	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$66,808	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$108	\$126	\$76
Revenue Collected During FY 18:	\$53,981	\$207,233	\$143,155
Expenditures During FY 18:	\$33,587	\$200,282	\$125,029
Per Capita Revenue:	\$87	\$113	\$79
Per Capita Expenditures:	\$54	\$106	\$67
Revenues over (under) Expenditures:	\$20,394	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	262.52%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$88,172	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$142	\$136	\$81

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved 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:	Itasca #1 Fire Protection District		
Unit Code:	022/150/06	County:	Dupage
Fiscal Year End:	5/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$7,501,626		
Equalized Assessed Valuation:	\$593,887,129		
Population:	8,649		
Employees:			
Full Time:	23		
Part Time:	3		
Salaries Paid:	\$3,895,463		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$15,487	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$2	\$169	\$94
Revenue Collected During FY 18:	\$4,330,977	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$4,496,417	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$501	\$253	\$218
Per Capita Expenditures:	\$520	\$250	\$216
Revenues over (under) Expenditures:	-\$165,440	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	8.43%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$378,937	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$44	\$171	\$92

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$4,471,234	-\$2,511,844	\$413,459

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$214,199	\$3,547,817	\$214,199
Per Capita Debt:	\$25	\$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:	Iuka Fire Protection District		
Unit Code:	058/080/06	County:	Marion
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$189,595		
Equalized Assessed Valuation:	\$21,306,797		
Population:	1,966		
Employees:			
Full Time:			
Part Time:	2		
Salaries Paid:	\$1,839		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$276,843	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$141	\$126	\$76
Revenue Collected During FY 18:	\$110,490	\$207,233	\$143,155
Expenditures During FY 18:	\$51,129	\$200,282	\$125,029
Per Capita Revenue:	\$56	\$113	\$79
Per Capita Expenditures:	\$26	\$106	\$67
Revenues over (under) Expenditures:	\$59,361	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	657.56%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$336,204	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$171	\$136	\$81

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$14,259	\$22,450	\$
Total Unrestricted Net Assets:	\$321,945	\$98,704	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$33,250	\$126,531	\$
Per Capita Debt:	\$17	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA 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:	Ivesdale Fire Protection District		
Unit Code:	010/070/06	County:	Champaign
Fiscal Year End:	5/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$205,000		
Equalized Assessed Valuation:	\$23,979,715		
Population:	800		
Employees:			
Full Time:	1		
Part Time:	18		
Salaries Paid:	\$38,952		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$36,227	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$45	\$126	\$76
Revenue Collected During FY 18:	\$160,483	\$207,233	\$143,155
Expenditures During FY 18:	\$162,464	\$200,282	\$125,029
Per Capita Revenue:	\$201	\$113	\$79
Per Capita Expenditures:	\$203	\$106	\$67
Revenues over (under) Expenditures:	-\$1,981	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	21.08%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$34,246	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$43	\$136	\$81

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$34,246	\$93,541	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$18,656	\$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:	\$	\$	\$