

FISCAL YEAR 2018



SUSANA 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:	Mackinaw Fire Protection District		
Unit Code:	090/100/06	County:	Tazewell
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$669,520		
Equalized Assessed Valuation:	\$82,910,727		
Population:	4,454		
Employees:			
Full Time:			
Part Time:	41		
Salaries Paid:	\$69,482		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$529,563	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$119	\$126	\$76
Revenue Collected During FY 18:	\$441,459	\$207,233	\$143,155
Expenditures During FY 18:	\$297,526	\$200,282	\$125,029
Per Capita Revenue:	\$99	\$113	\$79
Per Capita Expenditures:	\$67	\$106	\$67
Revenues over (under) Expenditures:	\$143,933	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	226.37%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$673,496	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$151	\$136	\$81

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$673,496	\$93,541	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Maeystown Fire Protection District		
Unit Code:	067/030/06	County:	Monroe
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$135.630		
Equalized Assessed Valuation:	\$25,502.048		
Population:	1,400		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$139,108	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$99	\$126	\$76
Revenue Collected During FY 18:	\$114,945	\$207,233	\$143,155
Expenditures During FY 18:	\$88,778	\$200,282	\$125,029
Per Capita Revenue:	\$82	\$113	\$79
Per Capita Expenditures:	\$63	\$106	\$67
Revenues over (under) Expenditures:	\$26,167	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	186.17%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$165,275	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$118	\$136	\$81

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$165,275	\$98,704	\$

FISCAL YEAR 2018



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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:	\$72,856	\$126,531	\$
Per Capita Debt:	\$52	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA 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:	Magnolia Fire Protection District														
Unit Code:	078/020/06	County:	Putnam												
Fiscal Year End:	6/30/2018														
Accounting Method:	Cash														
Appropriation or Budget:	\$80,700														
Equalized Assessed Valuation:	\$13,553,672														
Population:	715														
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:	\$5,176	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$7	\$126	\$76
Revenue Collected During FY 18:	\$90,491	\$207,233	\$143,155
Expenditures During FY 18:	\$81,861	\$200,282	\$125,029
Per Capita Revenue:	\$127	\$113	\$79
Per Capita Expenditures:	\$114	\$106	\$67
Revenues over (under) Expenditures:	\$8,630	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	16.87%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$13,806	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$19	\$136	\$81

Equity

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

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$31,205	\$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:	Malden Fire Protection District		
Unit Code:	006/070/06	County:	Bureau
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$162,350		
Equalized Assessed Valuation:	\$28,623,708		
Population:	750		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$95,103	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$127	\$126	\$76
Revenue Collected During FY 18:	\$112,839	\$207,233	\$143,155
Expenditures During FY 18:	\$49,175	\$200,282	\$125,029
Per Capita Revenue:	\$150	\$113	\$79
Per Capita Expenditures:	\$66	\$106	\$67
Revenues over (under) Expenditures:	\$63,664	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	322.86%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$158,767	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$212	\$136	\$81

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$158,767	\$93,541	\$

Net Assets

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

FISCAL YEAR 2018



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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:	Malta Fire Protection District		
Unit Code:	019/060/06	County:	DeKalb
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$343,375		
Equalized Assessed Valuation:	\$54,100,808		
Population:	2,300		
Employees:			
Full Time:			
Part Time:	30		
Salaries Paid:	\$61,063		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$327,657	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$142	\$126	\$76
Revenue Collected During FY 18:	\$241,815	\$207,233	\$143,155
Expenditures During FY 18:	\$200,284	\$200,282	\$125,029
Per Capita Revenue:	\$105	\$113	\$79
Per Capita Expenditures:	\$87	\$106	\$67
Revenues over (under) Expenditures:	\$41,531	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	184.33%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$369,188	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$161	\$136	\$81

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$369,188	\$93,541	\$

Net Assets

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

FISCAL YEAR 2018



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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 Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Manhattan Fire Protection District		
Unit Code:	099/080/06	County:	Will
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$6,397,385		
Equalized Assessed Valuation:	\$324,368,714		
Population:	13,000		
Employees:			
Full Time:		16	
Part Time:		37	
Salaries Paid:		\$1,894,121	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,297,942	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$177	\$169	\$94
Revenue Collected During FY 18:	\$3,176,165	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$3,000,335	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$244	\$253	\$218
Per Capita Expenditures:	\$231	\$250	\$216
Revenues over (under) Expenditures:	\$175,830	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	82.45%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$2,473,772	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$190	\$171	\$92

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,158,052	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$541,724	-\$2,511,844	\$413,459

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$844,184	\$3,547,817	\$214,199
Per Capita Debt:	\$65	\$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:	Manlius Fire Protection District		
Unit Code:	006/080/06	County:	Bureau
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$284,000		
Equalized Assessed Valuation:	\$27,804,698		
Population:	355		
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:	\$163,821	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$461	\$126	\$76
Revenue Collected During FY 18:	\$292,112	\$207,233	\$143,155
Expenditures During FY 18:	\$269,545	\$200,282	\$125,029
Per Capita Revenue:	\$823	\$113	\$79
Per Capita Expenditures:	\$759	\$106	\$67
Revenues over (under) Expenditures:	\$22,567	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	69.15%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$186,388	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$525	\$136	\$81

Equity

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

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$144,161	\$126,531	\$
Per Capita Debt:	\$406	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita 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:	Manteno Community Fire Protection District		
Unit Code:	046/090/06	County:	Kankakee
Fiscal Year End:	5/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,097,956		
Equalized Assessed Valuation:	\$273,970,335		
Population:	12,500		
Employees:			
	Full Time:	23	
	Part Time:	10	
	Salaries Paid:	\$1,433,041	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$162,435	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$13	\$169	\$94
Revenue Collected During FY 18:	\$3,100,132	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$2,931,909	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$248	\$253	\$218
Per Capita Expenditures:	\$235	\$250	\$216
Revenues over (under) Expenditures:	\$168,223	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	8.93%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$261,867	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$21	\$171	\$92

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,029,254	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$121,718	-\$2,511,844	\$413,459

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Maple Park-Countryside Fire Protection District		
Unit Code:	045/090/06	County:	Kane
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$553,139		
Equalized Assessed Valuation:	\$75,479,807		
Population:	4,500		
Employees:			
	Full Time:	1	
	Part Time:	46	
	Salaries Paid:	\$307,477	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$67,586	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$15	\$126	\$76
Revenue Collected During FY 18:	\$483,977	\$207,233	\$143,155
Expenditures During FY 18:	\$550,623	\$200,282	\$125,029
Per Capita Revenue:	\$108	\$113	\$79
Per Capita Expenditures:	\$122	\$106	\$67
Revenues over (under) Expenditures:	-\$66,646	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	0.17%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$940	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$	\$136	\$81

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$940	\$93,541	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA 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:	Maquon Fire Protection District														
Unit Code:	048/090/06	County:	Knox												
Fiscal Year End:	5/30/2018														
Accounting Method:	Cash With Assets														
Appropriation or Budget:	\$97,750														
Equalized Assessed Valuation:	\$15,896,248														
Population:	350														
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:	\$92,084	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$263	\$126	\$76
Revenue Collected During FY 18:	\$73,128	\$207,233	\$143,155
Expenditures During FY 18:	\$55,280	\$200,282	\$125,029
Per Capita Revenue:	\$209	\$113	\$79
Per Capita Expenditures:	\$158	\$106	\$67
Revenues over (under) Expenditures:	\$17,848	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	198.86%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$109,932	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$314	\$136	\$81

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$122,965	\$93,541	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$40,709	\$126,531	\$
Per Capita Debt:	\$116	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita 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:	Marengo Fire Protection District		
Unit Code:	063/080/06	County:	Mchenry
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,156,805		
Equalized Assessed Valuation:	\$295,545,230		
Population:	7,605		
Employees:			
Full Time:	4		
Part Time:	48		
Salaries Paid:	\$582,702		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,695,703	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$223	\$169	\$94
Revenue Collected During FY 18:	\$989,760	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$915,257	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$130	\$253	\$218
Per Capita Expenditures:	\$120	\$250	\$216
Revenues over (under) Expenditures:	\$74,503	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	139.66%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$1,278,249	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$168	\$171	\$92

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$60,859	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$1,217,390	-\$2,511,844	\$413,459

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$157,140	\$3,547,817	\$214,199
Per Capita Debt:	\$21	\$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:	Marine Fire Protection District		
Unit Code:	057/100/06	County:	Madison
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$409,300		
Equalized Assessed Valuation:	\$82,047,616		
Population:	6,000		
Employees:			
Full Time:			
Part Time:	41		
Salaries Paid:	\$29,516		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$331,707	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$55	\$126	\$76
Revenue Collected During FY 18:	\$265,631	\$207,233	\$143,155
Expenditures During FY 18:	\$219,245	\$200,282	\$125,029
Per Capita Revenue:	\$44	\$113	\$79
Per Capita Expenditures:	\$37	\$106	\$67
Revenues over (under) Expenditures:	\$46,386	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	172.45%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$378,093	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$63	\$136	\$81

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$378,096	\$98,704	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Marissa Fire Protection District		
Unit Code:	088/130/06	County:	St. Clair
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$159,292		
Equalized Assessed Valuation:	\$91,288,363		
Population:	5,000		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$706,092	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$141	\$126	\$76
Revenue Collected During FY 18:	\$331,125	\$207,233	\$143,155
Expenditures During FY 18:	\$159,292	\$200,282	\$125,029
Per Capita Revenue:	\$66	\$113	\$79
Per Capita Expenditures:	\$32	\$106	\$67
Revenues over (under) Expenditures:	\$171,833	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	551.14%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$877,925	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$176	\$136	\$81

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$877,925	\$98,704	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$315,000	\$126,531	\$
Per Capita Debt:	\$63	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Maroa Countryside Fire Protection District		
Unit Code:	055/060/06	County:	Macon
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$155,450		
Equalized Assessed Valuation:	\$9,923,542		
Population:	1,801		
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:	\$26,413	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$15	\$126	\$76
Revenue Collected During FY 18:	\$163,577	\$207,233	\$143,155
Expenditures During FY 18:	\$119,332	\$200,282	\$125,029
Per Capita Revenue:	\$91	\$113	\$79
Per Capita Expenditures:	\$66	\$106	\$67
Revenues over (under) Expenditures:	\$44,245	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	59.21%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$70,658	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$39	\$136	\$81

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$104,048	\$93,541	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$159,475	\$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:	Marseilles Fire Protection District		
Unit Code:	050/070/06	County:	Lasalle
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,508,500		
Equalized Assessed Valuation:	\$337,377,235		
Population:	6,500		
Employees:			
Full Time:	1		
Part Time:	25		
Salaries Paid:	\$128,505		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$880,549	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$135	\$126	\$76
Revenue Collected During FY 18:	\$812,895	\$207,233	\$143,155
Expenditures During FY 18:	\$693,360	\$200,282	\$125,029
Per Capita Revenue:	\$125	\$113	\$79
Per Capita Expenditures:	\$107	\$106	\$67
Revenues over (under) Expenditures:	\$119,535	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	140.52%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$974,337	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$150	\$136	\$81

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$63,290	\$22,450	\$
Total Unrestricted Net Assets:	\$911,047	\$98,704	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Marshall Fire Protection District		
Unit Code:	012/010/06	County:	Clark
Fiscal Year End:	5/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$492,250		
Equalized Assessed Valuation:	\$113,104,373		
Population:	10,000		
Employees:			
Full Time:			
Part Time:	32		
Salaries Paid:	\$88,199		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$578,617	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$58	\$126	\$76
Revenue Collected During FY 18:	\$325,506	\$207,233	\$143,155
Expenditures During FY 18:	\$228,709	\$200,282	\$125,029
Per Capita Revenue:	\$33	\$113	\$79
Per Capita Expenditures:	\$23	\$106	\$67
Revenues over (under) Expenditures:	\$96,797	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	295.32%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$675,414	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$68	\$136	\$81

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$59,714	\$22,450	\$
Total Unrestricted Net Assets:	\$615,700	\$98,704	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Marshall Ambulance Service Fire Protection District		
Unit Code:	012/015/06	County:	Clark
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,159,500		
Equalized Assessed Valuation:	\$113,104,373		
Population:	10,000		
Employees:			
	Full Time:	3	
	Part Time:	33	
	Salaries Paid:	\$364,681	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$550,752	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$55	\$126	\$76
Revenue Collected During FY 18:	\$630,079	\$207,233	\$143,155
Expenditures During FY 18:	\$854,608	\$200,282	\$125,029
Per Capita Revenue:	\$63	\$113	\$79
Per Capita Expenditures:	\$85	\$106	\$67
Revenues over (under) Expenditures:	-\$224,529	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	38.17%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$326,223	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$33	\$136	\$81

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$326,223	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Martinsville Fire Protection District		
Unit Code:	012/020/06	County:	Clark
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$280,500		
Equalized Assessed Valuation:	\$32,591,838		
Population:	2,593		
Employees:			
Full Time:			
Part Time:	31		
Salaries Paid:	\$11,528		

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$166,209	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$64	\$126	\$76
Revenue Collected During FY 18:	\$125,727	\$207,233	\$143,155
Expenditures During FY 18:	\$88,915	\$200,282	\$125,029
Per Capita Revenue:	\$48	\$113	\$79
Per Capita Expenditures:	\$34	\$106	\$67
Revenues over (under) Expenditures:	\$36,812	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	228.33%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$203,021	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$78	\$136	\$81

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$203,021	\$93,541	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Martinton Fire Protection District		
Unit Code:	038/130/06	County:	Iroquois
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$144,400		
Equalized Assessed Valuation:	\$23,111,363		
Population:	825		
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:	\$57,334	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$69	\$126	\$76
Revenue Collected During FY 18:	\$88,756	\$207,233	\$143,155
Expenditures During FY 18:	\$79,051	\$200,282	\$125,029
Per Capita Revenue:	\$108	\$113	\$79
Per Capita Expenditures:	\$96	\$106	\$67
Revenues over (under) Expenditures:	\$9,705	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	84.80%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$67,039	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$81	\$136	\$81

Equity

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

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$73,004	\$126,531	\$
Per Capita Debt:	\$88	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA 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:	Maryville Fire Protection District														
Unit Code:	057/110/06	County:	Madison												
Fiscal Year End:	4/30/2018														
Accounting Method:	Cash														
Appropriation or Budget:	\$81,670														
Equalized Assessed Valuation:	\$28,532,333														
Population:	6,500														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:	\$		
Full Time:															
Part Time:															
Salaries Paid:	\$														

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$139,611	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$21	\$126	\$76
Revenue Collected During FY 18:	\$84,383	\$207,233	\$143,155
Expenditures During FY 18:	\$27,857	\$200,282	\$125,029
Per Capita Revenue:	\$13	\$113	\$79
Per Capita Expenditures:	\$4	\$106	\$67
Revenues over (under) Expenditures:	\$56,526	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	704.09%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$196,137	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$30	\$136	\$81

Equity

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

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Marywood Fire Protection District		
Unit Code:	045/100/06	County:	Kane
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$50,045		
Equalized Assessed Valuation:	\$41,518,238		
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:	\$58,590	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$20	\$126	\$76
Revenue Collected During FY 18:	\$58,568	\$207,233	\$143,155
Expenditures During FY 18:	\$29,086	\$200,282	\$125,029
Per Capita Revenue:	\$20	\$113	\$79
Per Capita Expenditures:	\$10	\$106	\$67
Revenues over (under) Expenditures:	\$29,482	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	302.80%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$88,072	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$29	\$136	\$81

Equity

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

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Mascoutah Rural Fire Protection District		
Unit Code:	088/140/06	County:	St. Clair
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$996,000		
Equalized Assessed Valuation:	\$75,283,622		
Population:	2,500		
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:	\$273,547	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$109	\$126	\$76
Revenue Collected During FY 18:	\$350,546	\$207,233	\$143,155
Expenditures During FY 18:	\$298,511	\$200,282	\$125,029
Per Capita Revenue:	\$140	\$113	\$79
Per Capita Expenditures:	\$119	\$106	\$67
Revenues over (under) Expenditures:	\$52,035	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	109.07%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$325,582	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$130	\$136	\$81

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$325,582	\$93,541	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Mason City Fire Protection District														
Unit Code:	060/050/06	County:	Mason												
Fiscal Year End:	5/31/2018														
Accounting Method:	Cash														
Appropriation or Budget:	\$227,900														
Equalized Assessed Valuation:	\$43,935,975														
Population:	3,200														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px; 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:	\$286,750	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$90	\$126	\$76
Revenue Collected During FY 18:	\$120,241	\$207,233	\$143,155
Expenditures During FY 18:	\$99,637	\$200,282	\$125,029
Per Capita Revenue:	\$38	\$113	\$79
Per Capita Expenditures:	\$31	\$106	\$67
Revenues over (under) Expenditures:	\$20,604	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	308.47%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$307,354	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$96	\$136	\$81

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$307,355	\$93,541	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Massac County Fire Protection District		
Unit Code:	061/005/06	County:	Massac
Fiscal Year End:	8/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$320,300		
Equalized Assessed Valuation:	\$104,867,764		
Population:	15,429		
Employees:			
Full Time:	1		
Part Time:	30		
Salaries Paid:	\$108,149		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	-\$59,705	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	-\$4	\$126	\$76
Revenue Collected During FY 18:	\$315,407	\$207,233	\$143,155
Expenditures During FY 18:	\$294,146	\$200,282	\$125,029
Per Capita Revenue:	\$20	\$113	\$79
Per Capita Expenditures:	\$19	\$106	\$67
Revenues over (under) Expenditures:	\$21,261	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	-12.21%	201.51%	121.11%
Ending Fund Balance for FY 18:	-\$35,902	\$254,489	\$154,310
Per Capita Ending Fund Balance:	-\$2	\$136	\$81

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$61,312	\$22,450	\$
Total Unrestricted Net Assets:	-\$97,214	\$98,704	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$325,765	\$126,531	\$
Per Capita Debt:	\$21	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA 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:	Mazon Fire Protection District		
Unit Code:	032/025/06	County:	Grundy
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$255,200		
Equalized Assessed Valuation:	\$40,408,394		
Population:	1,500		
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:	\$129,619	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$86	\$126	\$76
Revenue Collected During FY 18:	\$150,821	\$207,233	\$143,155
Expenditures During FY 18:	\$111,345	\$200,282	\$125,029
Per Capita Revenue:	\$101	\$113	\$79
Per Capita Expenditures:	\$74	\$106	\$67
Revenues over (under) Expenditures:	\$39,476	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	151.87%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$169,095	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$113	\$136	\$81

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$169,095	\$98,704	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$14,637	\$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 Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Mc Henry Fire Protection District		
Unit Code:	063/090/06	County:	Mchenry
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$10,812,849		
Equalized Assessed Valuation:	\$1,281,812,466		
Population:	55,000		
Employees:			
Full Time:	10		
Part Time:	164		
Salaries Paid:	\$5,015,653		

Blended Component Units
Number Submitted = 1
McHenry Fire Protection Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$13,467,279	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$245	\$169	\$94
Revenue Collected During FY 18:	\$8,568,116	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$8,005,887	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$156	\$253	\$218
Per Capita Expenditures:	\$146	\$250	\$216
Revenues over (under) Expenditures:	\$562,229	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	175.24%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$14,029,508	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$255	\$171	\$92

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$14,029,508	-\$2,511,844	\$413,459

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$3,547,817	\$214,199
Per Capita Debt:	\$	\$124	\$19
General Obligation Debt over EAV:	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:	Mc Nabb Fire Protection District		
Unit Code:	078/030/06	County:	Putnam
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,095,600		
Equalized Assessed Valuation:	\$22,296,451		
Population:	600		
Employees:			
Full Time:	1		
Part Time:	20		
Salaries Paid:	\$307,034		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$65,760	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$110	\$126	\$76
Revenue Collected During FY 18:	\$179,561	\$207,233	\$143,155
Expenditures During FY 18:	\$330,365	\$200,282	\$125,029
Per Capita Revenue:	\$299	\$113	\$79
Per Capita Expenditures:	\$551	\$106	\$67
Revenues over (under) Expenditures:	-\$150,804	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	18.70%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$61,783	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$103	\$136	\$81

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$996	\$22,450	\$
Total Unrestricted Net Assets:	\$60,787	\$98,704	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$209,587	\$126,531	\$
Per Capita Debt:	\$349	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$78.234	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$130	\$	\$
Revenue Collected During FY 18:	\$543.509	\$916	\$
Expenditures During FY 18:	\$525.807	\$829	\$
Per Capita Revenue:	\$906	\$1	\$
Per Capita Expenditures:	\$876	\$1	\$
Operating Income (loss):	\$17.702	\$88	\$
Ratio of Retained Earnings to Expenditures:	18.25%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$95.936	\$512	\$
Per Capita Ending Retained Earnings:	\$160	\$	\$

FISCAL YEAR 2018



SUSANA 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:	McClure-East Cape Fire Protection District		
Unit Code:	002/015/06	County:	Alexander
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$40,000		
Equalized Assessed Valuation:	\$21,197		
Population:	996		
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:	\$25,787	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$26	\$126	\$76
Revenue Collected During FY 18:	\$36,052	\$207,233	\$143,155
Expenditures During FY 18:	\$32,014	\$200,282	\$125,029
Per Capita Revenue:	\$36	\$113	\$79
Per Capita Expenditures:	\$32	\$106	\$67
Revenues over (under) Expenditures:	\$4,038	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	93.16%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$29,825	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$30	\$136	\$81

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$29,825	\$98,704	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Meadowbrook Fire Protection District		
Unit Code:	057/120/06	County:	Madison
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$164,880		
Equalized Assessed Valuation:	\$334,038,800		
Population:	2,700		
Employees:			
	Full Time:		
	Part Time:	22	
	Salaries Paid:	\$12,412	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$17,528	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$6	\$126	\$76
Revenue Collected During FY 18:	\$131,535	\$207,233	\$143,155
Expenditures During FY 18:	\$125,599	\$200,282	\$125,029
Per Capita Revenue:	\$49	\$113	\$79
Per Capita Expenditures:	\$47	\$106	\$67
Revenues over (under) Expenditures:	\$5,936	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	18.68%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$23,464	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$9	\$136	\$81

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,130	\$22,450	\$
Total Unrestricted Net Assets:	\$19,334	\$98,704	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$168,207	\$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:	Mechanicsburg Fire Protection District		
Unit Code:	083/110/06	County:	Sangamon
Fiscal Year End:	5/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$147,900		
Equalized Assessed Valuation:	\$43,656,572		
Population:	603		
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:	\$60,226	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$100	\$126	\$76
Revenue Collected During FY 18:	\$115,004	\$207,233	\$143,155
Expenditures During FY 18:	\$154,118	\$200,282	\$125,029
Per Capita Revenue:	\$191	\$113	\$79
Per Capita Expenditures:	\$256	\$106	\$67
Revenues over (under) Expenditures:	-\$39,114	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	49.61%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$76,463	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$127	\$136	\$81

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	-\$146,772	\$98,704	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$223,235	\$126,531	\$
Per Capita Debt:	\$370	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA 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:	Media-Stronghurst-Terre Haute Fire Protection District		
Unit Code:	036/020/06	County:	Henderson
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$137,000		
Equalized Assessed Valuation:	\$36,532,673		
Population:	2,000		
Employees:			
Full Time:	2		
Part Time:			
Salaries Paid:	\$2,400		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$118,614	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$59	\$126	\$76
Revenue Collected During FY 18:	\$63,836	\$207,233	\$143,155
Expenditures During FY 18:	\$73,870	\$200,282	\$125,029
Per Capita Revenue:	\$32	\$113	\$79
Per Capita Expenditures:	\$37	\$106	\$67
Revenues over (under) Expenditures:	-\$10,034	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	146.99%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$108,580	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$54	\$136	\$81

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$108,581	\$93,541	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Medora Community Fire Protection District														
Unit Code:	056/050/06	County:	Macoupin												
Fiscal Year End:	5/31/2018														
Accounting Method:	Cash														
Appropriation or Budget:	\$285,400														
Equalized Assessed Valuation:	\$41,583,781														
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:	\$147,348	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$295	\$126	\$76
Revenue Collected During FY 18:	\$140,839	\$207,233	\$143,155
Expenditures During FY 18:	\$76,394	\$200,282	\$125,029
Per Capita Revenue:	\$282	\$113	\$79
Per Capita Expenditures:	\$153	\$106	\$67
Revenues over (under) Expenditures:	\$64,445	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	277.24%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$211,793	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$424	\$136	\$81

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$211,793	\$93,541	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Mendon Fire Protection District		
Unit Code:	001/080/06	County:	Adams
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$47,061		
Equalized Assessed Valuation:	\$24,309,628		
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:	\$65,698	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$60	\$126	\$76
Revenue Collected During FY 18:	\$56,989	\$207,233	\$143,155
Expenditures During FY 18:	\$47,061	\$200,282	\$125,029
Per Capita Revenue:	\$52	\$113	\$79
Per Capita Expenditures:	\$43	\$106	\$67
Revenues over (under) Expenditures:	\$9,928	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	160.70%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$75,626	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$69	\$136	\$81

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$75,626	\$93,541	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$180,000	\$126,531	\$
Per Capita Debt:	\$164	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA 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:	Mendota-Troy Grove Fire Protection District		
Unit Code:	050/080/06	County:	Lasalle
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$520,700		
Equalized Assessed Valuation:	\$80,597,648		
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:	\$70,252	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$35	\$126	\$76
Revenue Collected During FY 18:	\$133,303	\$207,233	\$143,155
Expenditures During FY 18:	\$128,732	\$200,282	\$125,029
Per Capita Revenue:	\$67	\$113	\$79
Per Capita Expenditures:	\$64	\$106	\$67
Revenues over (under) Expenditures:	\$4,571	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	58.12%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$74,823	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$37	\$136	\$81

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$74,823	\$93,541	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$54,249	\$126,531	\$
Per Capita Debt:	\$27	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA 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:	Meredosia Fire Protection District		
Unit Code:	069/020/06	County:	Morgan
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$130,266		
Equalized Assessed Valuation:	\$25,116,061		
Population:	987		
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:	\$146,708	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$149	\$126	\$76
Revenue Collected During FY 18:	\$113,611	\$207,233	\$143,155
Expenditures During FY 18:	\$373,793	\$200,282	\$125,029
Per Capita Revenue:	\$115	\$113	\$79
Per Capita Expenditures:	\$379	\$106	\$67
Revenues over (under) Expenditures:	-\$260,182	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	15.44%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$57,706	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$58	\$136	\$81

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$57,706	\$98,704	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$104,854	\$126,531	\$
Per Capita Debt:	\$106	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA 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:	Metamora Fire Protection District		
Unit Code:	102/060/06	County:	Woodford
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$196,697		
Equalized Assessed Valuation:	\$67,043,214		
Population:	4,335		
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:	\$166,384	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$38	\$126	\$76
Revenue Collected During FY 18:	\$194,270	\$207,233	\$143,155
Expenditures During FY 18:	\$159,290	\$200,282	\$125,029
Per Capita Revenue:	\$45	\$113	\$79
Per Capita Expenditures:	\$37	\$106	\$67
Revenues over (under) Expenditures:	\$34,980	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	126.41%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$201,364	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$46	\$136	\$81

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$201,364	\$93,541	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Metcalf Fire Protection District		
Unit Code:	023/050/06	County:	Edgar
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$61,310		
Equalized Assessed Valuation:	\$21,509,460		
Population:	213		
Employees:			
Full Time:			
Part Time:	15		
Salaries Paid:	\$6,320		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$15,720	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$74	\$126	\$76
Revenue Collected During FY 18:	\$43,250	\$207,233	\$143,155
Expenditures During FY 18:	\$39,541	\$200,282	\$125,029
Per Capita Revenue:	\$203	\$113	\$79
Per Capita Expenditures:	\$186	\$106	\$67
Revenues over (under) Expenditures:	\$3,709	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	49.14%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$19,429	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$91	\$136	\$81

Equity

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

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA 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:	Middletown Fire Protection District		
Unit Code:	054/070/06	County:	Logan
Fiscal Year End:	6/14/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$121,936		
Equalized Assessed Valuation:	\$15,194,919		
Population:	1,000		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$2,520		

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$145,187	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$145	\$126	\$76
Revenue Collected During FY 18:	\$100,894	\$207,233	\$143,155
Expenditures During FY 18:	\$128,732	\$200,282	\$125,029
Per Capita Revenue:	\$101	\$113	\$79
Per Capita Expenditures:	\$129	\$106	\$67
Revenues over (under) Expenditures:	-\$27,838	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	91.16%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$117,349	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$117	\$136	\$81

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$117,350	\$98,704	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$36,000	\$126,531	\$
Per Capita Debt:	\$36	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA 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:	Midland Fire Protection District		
Unit Code:	011/025/06	County:	Christian
Fiscal Year End:	5/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$10,609,500		
Equalized Assessed Valuation:	\$375,000		
Population:	2,700		
Employees:			
	Full Time:		
	Part Time:		
	Salaries Paid:	\$	

Blended Component Units
Number Submitted = 2 General funds Insurance

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$26,979	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$10	\$126	\$76
Revenue Collected During FY 18:	\$111,024	\$207,233	\$143,155
Expenditures During FY 18:	\$128,933	\$200,282	\$125,029
Per Capita Revenue:	\$41	\$113	\$79
Per Capita Expenditures:	\$48	\$106	\$67
Revenues over (under) Expenditures:	-\$17,909	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	24.90%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$32,105	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$12	\$136	\$81

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$309,724	\$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:	\$61,800	\$126,531	\$
Per Capita Debt:	\$23	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Mid-Piatt Fire Protection District		
Unit Code:	074/060/06	County:	Piatt
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$157,755		
Equalized Assessed Valuation:	\$82,281,626		
Population:	3,500		
Employees:			
Full Time:			
Part Time:	3		
Salaries Paid:	\$2,250		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$340,905	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$97	\$126	\$76
Revenue Collected During FY 18:	\$206,016	\$207,233	\$143,155
Expenditures During FY 18:	\$157,755	\$200,282	\$125,029
Per Capita Revenue:	\$59	\$113	\$79
Per Capita Expenditures:	\$45	\$106	\$67
Revenues over (under) Expenditures:	\$48,261	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	246.69%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$389,166	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$111	\$136	\$81

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$389,166	\$93,541	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Midway Fire Protection District		
Unit Code:	088/150/06	County:	St. Clair
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$107,350		
Equalized Assessed Valuation:	\$2,368,074		
Population:	10,000		
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:	\$188,945	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$19	\$126	\$76
Revenue Collected During FY 18:	\$68,849	\$207,233	\$143,155
Expenditures During FY 18:	\$37,464	\$200,282	\$125,029
Per Capita Revenue:	\$7	\$113	\$79
Per Capita Expenditures:	\$4	\$106	\$67
Revenues over (under) Expenditures:	\$31,385	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	588.11%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$220,330	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$22	\$136	\$81

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$507,930	\$22,450	\$
Total Unrestricted Net Assets:	-\$287,600	\$98,704	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA 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:	Milford Fire Protection District		
Unit Code:	038/140/06	County:	Iroquois
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$266,100		
Equalized Assessed Valuation:	\$23,941,457		
Population:	2,400		
Employees:			
Full Time:			
Part Time:	29		
Salaries Paid:	\$38,052		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$122,790	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$51	\$126	\$76
Revenue Collected During FY 18:	\$88,119	\$207,233	\$143,155
Expenditures During FY 18:	\$72,074	\$200,282	\$125,029
Per Capita Revenue:	\$37	\$113	\$79
Per Capita Expenditures:	\$30	\$106	\$67
Revenues over (under) Expenditures:	\$16,045	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	192.63%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$138,835	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$58	\$136	\$81

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$138,835	\$98,704	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$217.950	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$91	\$	\$
Revenue Collected During FY 18:	\$96.016	\$916	\$
Expenditures During FY 18:	\$52.495	\$829	\$
Per Capita Revenue:	\$40	\$1	\$
Per Capita Expenditures:	\$22	\$1	\$
Operating Income (loss):	\$43.521	\$88	\$
Ratio of Retained Earnings to Expenditures:	498.09%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$261.471	\$512	\$
Per Capita Ending Retained Earnings:	\$109	\$	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Milledgeville Fire Protection District		
Unit Code:	008/030/06	County:	Carroll
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$936,000		
Equalized Assessed Valuation:	\$52,484,839		
Population:	2,650		
Employees:			
Full Time:			
Part Time:	38		
Salaries Paid:	\$16,147		

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,456,653	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$550	\$126	\$76
Revenue Collected During FY 18:	\$404,322	\$207,233	\$143,155
Expenditures During FY 18:	\$371,289	\$200,282	\$125,029
Per Capita Revenue:	\$153	\$113	\$79
Per Capita Expenditures:	\$140	\$106	\$67
Revenues over (under) Expenditures:	\$33,033	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	401.22%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$1,489,686	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$562	\$136	\$81

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$946,097	\$22,450	\$
Total Unrestricted Net Assets:	\$200,802	\$98,704	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$211,750	\$126,531	\$
Per Capita Debt:	\$80	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA 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:	Miller Woods Fire Protection District														
Unit Code:	016/120/06	County:	Cook												
Fiscal Year End:	4/30/2018														
Accounting Method:	Cash														
Appropriation or Budget:	\$41,273														
Equalized Assessed Valuation:	\$3,612,379														
Population:	100														
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:	\$64,449	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$644	\$126	\$76
Revenue Collected During FY 18:	\$41,291	\$207,233	\$143,155
Expenditures During FY 18:	\$31,120	\$200,282	\$125,029
Per Capita Revenue:	\$413	\$113	\$79
Per Capita Expenditures:	\$311	\$106	\$67
Revenues over (under) Expenditures:	\$10,171	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	239.78%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$74,620	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$746	\$136	\$81

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$74,620	\$98,704	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA 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:	Millstadt Fire Protection District		
Unit Code:	088/160/06	County:	St. Clair
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$533,015		
Equalized Assessed Valuation:	\$183,209,786		
Population:	8,100		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$5,400		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$729,857	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$90	\$126	\$76
Revenue Collected During FY 18:	\$353,381	\$207,233	\$143,155
Expenditures During FY 18:	\$611,960	\$200,282	\$125,029
Per Capita Revenue:	\$44	\$113	\$79
Per Capita Expenditures:	\$76	\$106	\$67
Revenues over (under) Expenditures:	-\$258,579	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	77.01%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$471,278	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$58	\$136	\$81

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$471,279	\$93,541	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$150,000	\$126,531	\$
Per Capita Debt:	\$19	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA 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:	Mineral-Gold Fire Protection District		
Unit Code:	006/090/06	County:	Bureau
Fiscal Year End:	5/5/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$366,700		
Equalized Assessed Valuation:	\$13,205,897		
Population:	5,000		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$196,310	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$39	\$126	\$76
Revenue Collected During FY 18:	\$157,609	\$207,233	\$143,155
Expenditures During FY 18:	\$43,770	\$200,282	\$125,029
Per Capita Revenue:	\$32	\$113	\$79
Per Capita Expenditures:	\$9	\$106	\$67
Revenues over (under) Expenditures:	\$113,839	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	708.59%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$310,149	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$62	\$136	\$81

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$310,149	\$93,541	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Minonk Fire Protection District											
Unit Code:	102/063/06	County:	Woodford									
Fiscal Year End:	4/30/2018											
Accounting Method:	Cash With Assets											
Appropriation or Budget:	\$270,000											
Equalized Assessed Valuation:	\$66,156,547											
Population:	2,175											
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="2" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="2" style="border: 1px solid black; padding: 2px;">20</td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="2" style="border: 1px solid black; padding: 2px;">\$11,085</td> </tr> </table>			Full Time:			Part Time:	20		Salaries Paid:	\$11,085	
Full Time:												
Part Time:	20											
Salaries Paid:	\$11,085											

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$166,976	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$77	\$126	\$76
Revenue Collected During FY 18:	\$318,377	\$207,233	\$143,155
Expenditures During FY 18:	\$254,431	\$200,282	\$125,029
Per Capita Revenue:	\$146	\$113	\$79
Per Capita Expenditures:	\$117	\$106	\$67
Revenues over (under) Expenditures:	\$63,946	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	90.76%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$230,922	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$106	\$136	\$81

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$24,892	\$22,450	\$
Total Unrestricted Net Assets:	\$206,029	\$98,704	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Minooka Fire Protection District		
Unit Code:	032/030/06	County:	Grundy
Fiscal Year End:	12/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$5,781,567		
Equalized Assessed Valuation:	\$468,517,952		
Population:	11,307		
Employees:			
Full Time:	13		
Part Time:	20		
Salaries Paid:	\$2,001,289		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$6,615,213	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$585	\$169	\$94
Revenue Collected During FY 18:	\$5,604,094	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$8,334,284	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$496	\$253	\$218
Per Capita Expenditures:	\$737	\$250	\$216
Revenues over (under) Expenditures:	-\$2,730,190	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	86.93%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$7,245,023	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$641	\$171	\$92

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$905,120	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$6,339,903	-\$2,511,844	\$413,459

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$3,826,247	\$3,547,817	\$214,199
Per Capita Debt:	\$338	\$124	\$19
General Obligation Debt over EAV:	0.72%	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:	Mitchell Fire Protection District		
Unit Code:	057/130/06	County:	Madison
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$988,020		
Equalized Assessed Valuation:	\$65,155,850		
Population:	7,500		
Employees:			
Full Time:			
Part Time:	50		
Salaries Paid:	\$55,200		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$345,877	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$46	\$126	\$76
Revenue Collected During FY 18:	\$375,002	\$207,233	\$143,155
Expenditures During FY 18:	\$988,020	\$200,282	\$125,029
Per Capita Revenue:	\$50	\$113	\$79
Per Capita Expenditures:	\$132	\$106	\$67
Revenues over (under) Expenditures:	-\$613,018	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	24.26%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$239,694	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$32	\$136	\$81

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$239,694	\$98,704	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$535,296	\$126,531	\$
Per Capita Debt:	\$71	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita 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:	Mokena Fire Protection District		
Unit Code:	099/090/06	County:	Will
Fiscal Year End:	5/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$9,924,365		
Equalized Assessed Valuation:	\$632,239,269		
Population:	17,500		
Employees:			
Full Time:	36		
Part Time:			
Salaries Paid:	\$4,354,566		

Blended Component Units
Number Submitted = 1
Foreign Fire Insurance

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,386,454	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$79	\$169	\$94
Revenue Collected During FY 18:	\$6,263,983	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$6,362,345	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$358	\$253	\$218
Per Capita Expenditures:	\$364	\$250	\$216
Revenues over (under) Expenditures:	-\$98,362	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	20.25%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$1,288,092	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$74	\$171	\$92
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,299,055	\$671,107	\$161,984
Total Unrestricted Net Assets:	-\$4,522,261	-\$2,511,844	\$413,459

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$6,069,140	\$3,547,817	\$214,199
Per Capita Debt:	\$347	\$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:	Monee Fire Protection District		
Unit Code:	099/095/06	County:	Will
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,846,764		
Equalized Assessed Valuation:	\$227,446,590		
Population:	5,119		
Employees:			
Full Time:	1		
Part Time:	35		
Salaries Paid:	\$1,203,578		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$4,387,027	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$857	\$169	\$94
Revenue Collected During FY 18:	\$3,086,495	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$2,439,283	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$603	\$253	\$218
Per Capita Expenditures:	\$477	\$250	\$216
Revenues over (under) Expenditures:	\$647,212	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	206.38%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$5,034,239	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$983	\$171	\$92

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,531,923	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$4,496,932	-\$2,511,844	\$413,459

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$184,212	\$3,547,817	\$214,199
Per Capita Debt:	\$36	\$124	\$19
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Monroe Township Ambulance Fire Protection District		
Unit Code:	071/050/06	County:	Ogle
Fiscal Year End:	5/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,001,137		
Equalized Assessed Valuation:	\$31,161,601		
Population:	1,600		
Employees:			
	Full Time:		
	Part Time:	20	
	Salaries Paid:	\$61,578	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$432,987	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$271	\$126	\$76
Revenue Collected During FY 18:	\$229,833	\$207,233	\$143,155
Expenditures During FY 18:	\$185,059	\$200,282	\$125,029
Per Capita Revenue:	\$144	\$113	\$79
Per Capita Expenditures:	\$116	\$106	\$67
Revenues over (under) Expenditures:	\$44,774	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	258.17%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$477,761	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$299	\$136	\$81

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$432,987	\$98,704	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Montgomery-Countryside Fire Protection District		
Unit Code:	045/120/06	County:	Kane
Fiscal Year End:	5/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,954,150		
Equalized Assessed Valuation:	\$149,449,880		
Population:	19,523		
Employees:			
Full Time:	1		
Part Time:	32		
Salaries Paid:	\$502,968		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$98,200	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$5	\$169	\$94
Revenue Collected During FY 18:	\$1,442,310	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$1,404,491	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$74	\$253	\$218
Per Capita Expenditures:	\$72	\$250	\$216
Revenues over (under) Expenditures:	\$37,819	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	9.68%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$136,019	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$7	\$171	\$92

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$41,752	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$17,100	-\$2,511,844	\$413,459

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$1,099,499	\$3,547,817	\$214,199
Per Capita Debt:	\$56	\$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:	Montrose Fire Protection District		
Unit Code:	018/005/06	County:	Cumberland
Fiscal Year End:	5/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$104,773		
Equalized Assessed Valuation:	\$21,573,579		
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:	\$52,603	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$44	\$126	\$76
Revenue Collected During FY 18:	\$85,481	\$207,233	\$143,155
Expenditures During FY 18:	\$104,773	\$200,282	\$125,029
Per Capita Revenue:	\$71	\$113	\$79
Per Capita Expenditures:	\$87	\$106	\$67
Revenues over (under) Expenditures:	-\$19,292	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	31.79%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$33,311	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$28	\$136	\$81

Equity

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

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$66,169	\$126,531	\$
Per Capita Debt:	\$55	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA 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:	Moro Fire Protection District														
Unit Code:	057/135/06	County:	Madison												
Fiscal Year End:	4/30/2018														
Accounting Method:	Cash														
Appropriation or Budget:	\$22,768														
Equalized Assessed Valuation:	\$6,258,840														
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:	\$4,007	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$8	\$126	\$76
Revenue Collected During FY 18:	\$17,776	\$207,233	\$143,155
Expenditures During FY 18:	\$18,575	\$200,282	\$125,029
Per Capita Revenue:	\$36	\$113	\$79
Per Capita Expenditures:	\$37	\$106	\$67
Revenues over (under) Expenditures:	-\$799	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	17.27%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$3,208	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$6	\$136	\$81

Equity

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

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Morris Ambulance and Fire Protection District		
Unit Code:	032/040/06	County:	Grundy
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$3,727,800		
Equalized Assessed Valuation:	\$521,529,429		
Population:	13,293		
Employees:			
Full Time:	3		
Part Time:	51		
Salaries Paid:	\$1,205,617		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$4,165,838	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$313	\$169	\$94
Revenue Collected During FY 18:	\$2,718,044	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$2,326,734	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$204	\$253	\$218
Per Capita Expenditures:	\$175	\$250	\$216
Revenues over (under) Expenditures:	\$391,310	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	195.86%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$4,557,148	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$343	\$171	\$92

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$251,678	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$4,305,470	-\$2,511,844	\$413,459

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$3,547,817	\$214,199
Per Capita Debt:	\$	\$124	\$19
General Obligation Debt over EAV:	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:	Morrisonville-Palmer Fire Protection District		
Unit Code:	011/035/06	County:	Christian
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$224,220		
Equalized Assessed Valuation:	\$44,043,342		
Population:	2,001		
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:	\$114,038	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$57	\$126	\$76
Revenue Collected During FY 18:	\$103,118	\$207,233	\$143,155
Expenditures During FY 18:	\$91,207	\$200,282	\$125,029
Per Capita Revenue:	\$52	\$113	\$79
Per Capita Expenditures:	\$46	\$106	\$67
Revenues over (under) Expenditures:	\$11,911	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	138.09%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$125,949	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$63	\$136	\$81

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$16,195	\$22,450	\$
Total Unrestricted Net Assets:	\$109,754	\$98,704	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$126,944	\$126,531	\$
Per Capita Debt:	\$63	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Morton Area Farmers' Fire Protection District		
Unit Code:	090/110/06	County:	Tazewell
Fiscal Year End:	6/17/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$42,800		
Equalized Assessed Valuation:	\$60,542,283		
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:	\$28,913	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$29	\$126	\$76
Revenue Collected During FY 18:	\$38,432	\$207,233	\$143,155
Expenditures During FY 18:	\$38,175	\$200,282	\$125,029
Per Capita Revenue:	\$38	\$113	\$79
Per Capita Expenditures:	\$38	\$106	\$67
Revenues over (under) Expenditures:	\$257	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	76.41%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$29,170	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$29	\$136	\$81

Equity

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

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA 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:	Mount Carroll Fire Protection District		
Unit Code:	008/040/06	County:	Carroll
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$883,000		
Equalized Assessed Valuation:	\$44,068,633		
Population:	4,300		
Employees:			
Full Time:			
Part Time:	59		
Salaries Paid:	\$151,590		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$481,915	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$112	\$126	\$76
Revenue Collected During FY 18:	\$475,412	\$207,233	\$143,155
Expenditures During FY 18:	\$638,228	\$200,282	\$125,029
Per Capita Revenue:	\$111	\$113	\$79
Per Capita Expenditures:	\$148	\$106	\$67
Revenues over (under) Expenditures:	-\$162,816	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	50.00%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$319,099	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$74	\$136	\$81

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$319,099	\$93,541	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Moweaqua Community Fire Protection District		
Unit Code:	086/010/06	County:	Shelby
Fiscal Year End:	5/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$91,944		
Equalized Assessed Valuation:	\$50,243,892		
Population:	1,738		
Employees:			
Full Time:			
Part Time:	28		
Salaries Paid:	\$20,456		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$338,518	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$195	\$126	\$76
Revenue Collected During FY 18:	\$98,587	\$207,233	\$143,155
Expenditures During FY 18:	\$67,583	\$200,282	\$125,029
Per Capita Revenue:	\$57	\$113	\$79
Per Capita Expenditures:	\$39	\$106	\$67
Revenues over (under) Expenditures:	\$31,004	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	546.77%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$369,522	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$213	\$136	\$81

Equity

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

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Mt. Auburn Fire Protection District		
Unit Code:	011/030/06	County:	Christian
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$109,200		
Equalized Assessed Valuation:	\$32,971,023		
Population:	785		
Employees:			
Full Time:			
Part Time:	19		
Salaries Paid:	\$9,150		

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$159,435	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$203	\$126	\$76
Revenue Collected During FY 18:	\$101,902	\$207,233	\$143,155
Expenditures During FY 18:	\$93,947	\$200,282	\$125,029
Per Capita Revenue:	\$130	\$113	\$79
Per Capita Expenditures:	\$120	\$106	\$67
Revenues over (under) Expenditures:	\$7,955	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	178.17%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$167,390	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$213	\$136	\$81

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$167,390	\$98,704	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Mt. Hope - Funks Grove Fire Protection District		
Unit Code:	064/140/06	County:	McLean
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$365,641		
Equalized Assessed Valuation:	\$52,775,917		
Population:	1,500		
Employees:			
Full Time:	2		
Part Time:	15		
Salaries Paid:	\$130,125		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$87,759	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$59	\$126	\$76
Revenue Collected During FY 18:	\$396,104	\$207,233	\$143,155
Expenditures During FY 18:	\$365,641	\$200,282	\$125,029
Per Capita Revenue:	\$264	\$113	\$79
Per Capita Expenditures:	\$244	\$106	\$67
Revenues over (under) Expenditures:	\$30,463	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	32.33%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$118,222	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$79	\$136	\$81

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$118,222	\$93,541	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$112,500	\$126,531	\$
Per Capita Debt:	\$75	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA 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:	Mt. Morris Fire Protection District		
Unit Code:	071/060/06	County:	Ogle
Fiscal Year End:	8/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$700,590		
Equalized Assessed Valuation:	\$50,305,803		
Population:	2,800		
Employees:			
Full Time:	6		
Part Time:	30		
Salaries Paid:	\$386,924		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$437,718	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$156	\$126	\$76
Revenue Collected During FY 18:	\$664,422	\$207,233	\$143,155
Expenditures During FY 18:	\$653,637	\$200,282	\$125,029
Per Capita Revenue:	\$237	\$113	\$79
Per Capita Expenditures:	\$233	\$106	\$67
Revenues over (under) Expenditures:	\$10,785	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	68.62%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$448,503	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$160	\$136	\$81

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$164,867	\$22,450	\$
Total Unrestricted Net Assets:	\$283,636	\$98,704	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Mt. Olive Fire Protection District		
Unit Code:	056/025/06	County:	Macoupin
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$134,729		
Equalized Assessed Valuation:	\$36,715,989		
Population:	3,379		
Employees:			
Full Time:			
Part Time:	39		
Salaries Paid:	\$12,138		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$261,648	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$77	\$126	\$76
Revenue Collected During FY 18:	\$143,933	\$207,233	\$143,155
Expenditures During FY 18:	\$103,298	\$200,282	\$125,029
Per Capita Revenue:	\$43	\$113	\$79
Per Capita Expenditures:	\$31	\$106	\$67
Revenues over (under) Expenditures:	\$40,635	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	292.63%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$302,283	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$89	\$136	\$81

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$302,283	\$98,704	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$208,334	\$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:	Mt. Pulaski Fire Protection District		
Unit Code:	054/080/06	County:	Logan
Fiscal Year End:	6/15/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$322,700		
Equalized Assessed Valuation:	\$61,426,514		
Population:	29,964		
Employees:			
Full Time:			
Part Time:	58		
Salaries Paid:	\$15,567		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$173,049	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$6	\$126	\$76
Revenue Collected During FY 18:	\$296,313	\$207,233	\$143,155
Expenditures During FY 18:	\$294,862	\$200,282	\$125,029
Per Capita Revenue:	\$10	\$113	\$79
Per Capita Expenditures:	\$10	\$106	\$67
Revenues over (under) Expenditures:	\$1,451	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	59.18%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$174,500	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$6	\$136	\$81

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$26,398	\$22,450	\$
Total Unrestricted Net Assets:	\$148,100	\$98,704	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$731,581	\$126,531	\$
Per Capita Debt:	\$24	\$59	\$
General Obligation Debt over EAV:	0.46%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA 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:	Mt. Zion Fire Protection District		
Unit Code:	055/070/06	County:	Macon
Fiscal Year End:	10/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,046,800		
Equalized Assessed Valuation:	\$136,510,861		
Population:	5,855		
Employees:			
Full Time:	3		
Part Time:	7		
Salaries Paid:	\$214,664		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$733,031	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$125	\$126	\$76
Revenue Collected During FY 18:	\$715,087	\$207,233	\$143,155
Expenditures During FY 18:	\$759,461	\$200,282	\$125,029
Per Capita Revenue:	\$122	\$113	\$79
Per Capita Expenditures:	\$130	\$106	\$67
Revenues over (under) Expenditures:	-\$44,374	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	90.68%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$688,657	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$118	\$136	\$81

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$125,522	\$22,450	\$
Total Unrestricted Net Assets:	\$563,135	\$98,704	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$1,207,093	\$126,531	\$
Per Capita Debt:	\$206	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA 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:	Mulberry Grove Fire Protection District		
Unit Code:	003/010/06	County:	Bond
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$120,643		
Equalized Assessed Valuation:	\$16,568,741		
Population:	2,500		
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:	\$29,684	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$12	\$126	\$76
Revenue Collected During FY 18:	\$68,849	\$207,233	\$143,155
Expenditures During FY 18:	\$57,001	\$200,282	\$125,029
Per Capita Revenue:	\$28	\$113	\$79
Per Capita Expenditures:	\$23	\$106	\$67
Revenues over (under) Expenditures:	\$11,848	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	72.86%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$41,532	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$17	\$136	\$81

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$41,532	\$93,541	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$155,797	\$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:	Murphysboro-Pomona-Somerset Fire Protection District		
Unit Code:	039/020/06	County:	Jackson
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$593,000		
Equalized Assessed Valuation:	\$100,735,593		
Population:	9,200		
Employees:			
Full Time:			
Part Time:	28		
Salaries Paid:	\$63,610		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,325,180	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$144	\$126	\$76
Revenue Collected During FY 18:	\$232,564	\$207,233	\$143,155
Expenditures During FY 18:	\$177,609	\$200,282	\$125,029
Per Capita Revenue:	\$25	\$113	\$79
Per Capita Expenditures:	\$19	\$106	\$67
Revenues over (under) Expenditures:	\$54,955	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	777.06%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$1,380,135	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$150	\$136	\$81

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$295,938	\$22,450	\$
Total Unrestricted Net Assets:	\$303,462	\$98,704	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA 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:	Murrayville Fire Protection District		
Unit Code:	069/040/06	County:	Morgan
Fiscal Year End:	11/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$120,000		
Equalized Assessed Valuation:	\$19,786,731		
Population:	1,000		
Employees:			
Full Time:			
Part Time:	18		
Salaries Paid:	\$7,800		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$83,236	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$83	\$126	\$76
Revenue Collected During FY 18:	\$76,294	\$207,233	\$143,155
Expenditures During FY 18:	\$53,077	\$200,282	\$125,029
Per Capita Revenue:	\$76	\$113	\$79
Per Capita Expenditures:	\$53	\$106	\$67
Revenues over (under) Expenditures:	\$23,217	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	200.56%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$106,453	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$106	\$136	\$81

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$99,992	\$93,541	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$6,461	\$126,531	\$
Per Capita Debt:	\$6	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita 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:	Naperville Fire Protection District		
Unit Code:	022/170/06	County:	Dupage
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,877,610		
Equalized Assessed Valuation:	\$336,297,691		
Population:	8,818		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,255,859	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$142	\$169	\$94
Revenue Collected During FY 18:	\$1,188,579	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$1,784,576	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$135	\$253	\$218
Per Capita Expenditures:	\$202	\$250	\$216
Revenues over (under) Expenditures:	-\$595,997	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	19.56%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$349,023	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$40	\$171	\$92
 <u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$
 <u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$349,023	-\$2,511,844	\$413,459

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Nashville Fire Protection District		
Unit Code:	095/040/06	County:	Washington
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$755,212		
Equalized Assessed Valuation:	\$94,907,292		
Population:	5,000		
Employees:			
Full Time:	1		
Part Time:	26		
Salaries Paid:	\$90,346		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$262,714	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$53	\$126	\$76
Revenue Collected During FY 18:	\$473,603	\$207,233	\$143,155
Expenditures During FY 18:	\$238,369	\$200,282	\$125,029
Per Capita Revenue:	\$95	\$113	\$79
Per Capita Expenditures:	\$48	\$106	\$67
Revenues over (under) Expenditures:	\$235,234	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	208.90%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$497,948	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$100	\$136	\$81

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$81,089	\$22,450	\$
Total Unrestricted Net Assets:	\$651,356	\$98,704	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Nauvoo Fire Protection District		
Unit Code:	034/050/06	County:	Hancock
Fiscal Year End:	5/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$202,626		
Equalized Assessed Valuation:	\$40,991,338		
Population:	2,500		
Employees:			
Full Time:			
Part Time:	32		
Salaries Paid:	\$93,794		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$97,486	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$39	\$126	\$76
Revenue Collected During FY 18:	\$313,367	\$207,233	\$143,155
Expenditures During FY 18:	\$333,354	\$200,282	\$125,029
Per Capita Revenue:	\$125	\$113	\$79
Per Capita Expenditures:	\$133	\$106	\$67
Revenues over (under) Expenditures:	-\$19,987	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	23.25%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$77,499	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$31	\$136	\$81

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$75,517	\$93,541	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA 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:	Neoga Fire Protection District		
Unit Code:	018/010/06	County:	Cumberland
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$1,315,809		
Equalized Assessed Valuation:	\$60,616,606		
Population:	6,000		
Employees:			
Full Time:	3		
Part Time:	5		
Salaries Paid:	\$189,092		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$515,308	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$86	\$126	\$76
Revenue Collected During FY 18:	\$495,761	\$207,233	\$143,155
Expenditures During FY 18:	\$580,628	\$200,282	\$125,029
Per Capita Revenue:	\$83	\$113	\$79
Per Capita Expenditures:	\$97	\$106	\$67
Revenues over (under) Expenditures:	-\$84,867	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	74.13%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$430,441	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$72	\$136	\$81

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$415,035	\$93,541	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Neponset Fire Protection District		
Unit Code:	006/100/06	County:	Bureau
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$84,700		
Equalized Assessed Valuation:	\$18,927,882		
Population:	473		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$1,500		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$111,970	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$237	\$126	\$76
Revenue Collected During FY 18:	\$71,168	\$207,233	\$143,155
Expenditures During FY 18:	\$40,525	\$200,282	\$125,029
Per Capita Revenue:	\$150	\$113	\$79
Per Capita Expenditures:	\$86	\$106	\$67
Revenues over (under) Expenditures:	\$30,643	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	346.72%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$140,509	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$297	\$136	\$81

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$837	\$22,450	\$
Total Unrestricted Net Assets:	\$139,672	\$98,704	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	New Athens Fire Protection District														
Unit Code:	088/170/06	County:	St. Clair												
Fiscal Year End:	4/30/2018														
Accounting Method:	Cash With Assets														
Appropriation or Budget:	\$596,500														
Equalized Assessed Valuation:	\$49,781,095														
Population:	3,100														
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:	\$344,336	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$111	\$126	\$76
Revenue Collected During FY 18:	\$316,285	\$207,233	\$143,155
Expenditures During FY 18:	\$231,931	\$200,282	\$125,029
Per Capita Revenue:	\$102	\$113	\$79
Per Capita Expenditures:	\$75	\$106	\$67
Revenues over (under) Expenditures:	\$84,354	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	184.84%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$428,690	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$138	\$136	\$81

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$263,432	\$22,450	\$
Total Unrestricted Net Assets:	\$165,258	\$98,704	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA 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:	New Baden Fire Protection District		
Unit Code:	088/235/06	County:	St. Clair
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$261,500		
Equalized Assessed Valuation:	\$51,513,251		
Population:	3,100		
Employees:			
Full Time:			
Part Time:	24		
Salaries Paid:	\$8,999		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$444,201	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$143	\$126	\$76
Revenue Collected During FY 18:	\$184,368	\$207,233	\$143,155
Expenditures During FY 18:	\$80,787	\$200,282	\$125,029
Per Capita Revenue:	\$59	\$113	\$79
Per Capita Expenditures:	\$26	\$106	\$67
Revenues over (under) Expenditures:	\$103,581	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	678.06%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$547,782	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$177	\$136	\$81

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$547,782	\$93,541	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	New Berlin Fire Protection District		
Unit Code:	083/120/06	County:	Sangamon
Fiscal Year End:	5/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$101,165		
Equalized Assessed Valuation:	\$31,869,497		
Population:	1,332		
Employees:			
Full Time:			
Part Time:	29		
Salaries Paid:	\$23,429		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$124,615	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$94	\$126	\$76
Revenue Collected During FY 18:	\$109,322	\$207,233	\$143,155
Expenditures During FY 18:	\$64,113	\$200,282	\$125,029
Per Capita Revenue:	\$82	\$113	\$79
Per Capita Expenditures:	\$48	\$106	\$67
Revenues over (under) Expenditures:	\$45,209	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	264.88%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$169,824	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$127	\$136	\$81

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$155,625	\$93,541	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	New Boston-Eliza Fire Protection District		
Unit Code:	066/040/06	County:	Mercer
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$273,570		
Equalized Assessed Valuation:	\$20,872,897		
Population:	2,200		
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:	\$134,944	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$61	\$126	\$76
Revenue Collected During FY 18:	\$101,327	\$207,233	\$143,155
Expenditures During FY 18:	\$172,257	\$200,282	\$125,029
Per Capita Revenue:	\$46	\$113	\$79
Per Capita Expenditures:	\$78	\$106	\$67
Revenues over (under) Expenditures:	-\$70,930	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	96.12%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$165,569	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$75	\$136	\$81

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$31,248	\$13,375	\$
Total Unreserved Funds:	\$134,322	\$93,541	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$101,555	\$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:	New Canton Fire Protection District		
Unit Code:	075/040/06	County:	Pike
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$19,985		
Equalized Assessed Valuation:	\$7,462,512		
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:	\$43,772	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$49	\$126	\$76
Revenue Collected During FY 18:	\$24,052	\$207,233	\$143,155
Expenditures During FY 18:	\$26,144	\$200,282	\$125,029
Per Capita Revenue:	\$27	\$113	\$79
Per Capita Expenditures:	\$29	\$106	\$67
Revenues over (under) Expenditures:	-\$2,092	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	159.42%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$41,680	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$46	\$136	\$81

Equity

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

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	New Douglas Fire Protection District														
Unit Code:	057/140/06	County:	Madison												
Fiscal Year End:	4/30/2018														
Accounting Method:	Cash														
Appropriation or Budget:	\$108,161														
Equalized Assessed Valuation:	\$12,306,541														
Population:	875														
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

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$175,050	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$200	\$126	\$76
Revenue Collected During FY 18:	\$69,713	\$207,233	\$143,155
Expenditures During FY 18:	\$70,382	\$200,282	\$125,029
Per Capita Revenue:	\$80	\$113	\$79
Per Capita Expenditures:	\$80	\$106	\$67
Revenues over (under) Expenditures:	-\$669	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	247.76%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$174,381	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$199	\$136	\$81

Equity

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

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA 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:	New Holland Fire Protection District		
Unit Code:	054/090/06	County:	Logan
Fiscal Year End:	5/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$52,703		
Equalized Assessed Valuation:	\$18,588,972		
Population:	267		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$52,307	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$196	\$126	\$76
Revenue Collected During FY 18:	\$56,229	\$207,233	\$143,155
Expenditures During FY 18:	\$38,176	\$200,282	\$125,029
Per Capita Revenue:	\$211	\$113	\$79
Per Capita Expenditures:	\$143	\$106	\$67
Revenues over (under) Expenditures:	\$18,053	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	184.30%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$70,360	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$264	\$136	\$81

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$82,200	\$98,704	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$43,599	\$126,531	\$
Per Capita Debt:	\$163	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita 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:	New Lenox Fire Protection District		
Unit Code:	099/100/06	County:	Will
Fiscal Year End:	12/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$10,845,449		
Equalized Assessed Valuation:	\$1,272,204,796		
Population:	26,575		
Employees:			
Full Time:	20		
Part Time:	12		
Salaries Paid:	\$2,034,124		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,343,484	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$88	\$169	\$94
Revenue Collected During FY 18:	\$6,850,538	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$7,319,464	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$258	\$253	\$218
Per Capita Expenditures:	\$275	\$250	\$216
Revenues over (under) Expenditures:	-\$468,926	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	31.87%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$2,332,558	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$88	\$171	\$92

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$317,342	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$2,015,216	-\$2,511,844	\$413,459

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$1,328,584	\$3,547,817	\$214,199
Per Capita Debt:	\$50	\$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:	New Milford Fire Protection District		
Unit Code:	101/050/06	County:	Winnebago
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$438,525		
Equalized Assessed Valuation:	\$39,807,862		
Population:	2,600		
Employees:			
Full Time:	5		
Part Time:	21		
Salaries Paid:	\$249,583		

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	-\$75,843	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	-\$29	\$126	\$76
Revenue Collected During FY 18:	\$530,820	\$207,233	\$143,155
Expenditures During FY 18:	\$521,737	\$200,282	\$125,029
Per Capita Revenue:	\$204	\$113	\$79
Per Capita Expenditures:	\$201	\$106	\$67
Revenues over (under) Expenditures:	\$9,083	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	-12.80%	201.51%	121.11%
Ending Fund Balance for FY 18:	-\$66,760	\$254,489	\$154,310
Per Capita Ending Fund Balance:	-\$26	\$136	\$81

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$89,108	\$22,450	\$
Total Unrestricted Net Assets:	\$4,267	\$98,704	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$301,234	\$126,531	\$
Per Capita Debt:	\$116	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA 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:	New Salem Fire Protection District		
Unit Code:	062/050/06	County:	Mcdonough
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$95,180		
Equalized Assessed Valuation:	\$27,409,871		
Population:	400		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$70,928	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$177	\$126	\$76
Revenue Collected During FY 18:	\$69,080	\$207,233	\$143,155
Expenditures During FY 18:	\$55,734	\$200,282	\$125,029
Per Capita Revenue:	\$173	\$113	\$79
Per Capita Expenditures:	\$139	\$106	\$67
Revenues over (under) Expenditures:	\$13,346	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	151.21%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$84,274	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$211	\$136	\$81

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$84,274	\$93,541	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Newark Fire Protection District		
Unit Code:	047/040/06	County:	Kendall
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$396,200		
Equalized Assessed Valuation:	\$58,647,206		
Population:	3,277		
Employees:			
Full Time:			
Part Time:	15		
Salaries Paid:	\$120,073		

Blended Component Units
Number Submitted = 1 EMS

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$29,893	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$9	\$126	\$76
Revenue Collected During FY 18:	\$395,945	\$207,233	\$143,155
Expenditures During FY 18:	\$365,680	\$200,282	\$125,029
Per Capita Revenue:	\$121	\$113	\$79
Per Capita Expenditures:	\$112	\$106	\$67
Revenues over (under) Expenditures:	\$30,265	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	16.45%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$60,158	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$18	\$136	\$81

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$60,158	\$98,704	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$398,824	\$126,531	\$
Per Capita Debt:	\$122	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA 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:	Newman Fire Protection District		
Unit Code:	021/040/06	County:	Douglas
Fiscal Year End:	5/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$77,090		
Equalized Assessed Valuation:	\$27,301,729		
Population:	857		
Employees:			
Full Time:			
Part Time:	28		
Salaries Paid:	\$12,996		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$155,220	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$181	\$126	\$76
Revenue Collected During FY 18:	\$80,449	\$207,233	\$143,155
Expenditures During FY 18:	\$54,476	\$200,282	\$125,029
Per Capita Revenue:	\$94	\$113	\$79
Per Capita Expenditures:	\$64	\$106	\$67
Revenues over (under) Expenditures:	\$25,973	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	332.61%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$181,193	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$211	\$136	\$81

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$181,193	\$98,704	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita 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:	Newport Fire Protection District		
Unit Code:	049/100/06	County:	Lake
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,804,915		
Equalized Assessed Valuation:	\$210,857,735		
Population:	6,800		
Employees:			
	Full Time:	3	
	Part Time:	23	
	Salaries Paid:	\$584,441	

Blended Component Units
Number Submitted = 1 Newport Township Firefighters Pension Fund

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$64,819	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$10	\$169	\$94
Revenue Collected During FY 18:	\$1,686,006	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$1,742,457	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$248	\$253	\$218
Per Capita Expenditures:	\$256	\$250	\$216
Revenues over (under) Expenditures:	-\$56,451	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	0.48%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$8,368	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$1	\$171	\$92

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$633,033	\$671,107	\$161,984
Total Unrestricted Net Assets:	-\$624,665	-\$2,511,844	\$413,459

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$1,042,376	\$3,547,817	\$214,199
Per Capita Debt:	\$153	\$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:	Niantic Fire Protection District		
Unit Code:	055/080/06	County:	Macon
Fiscal Year End:	5/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$111,000		
Equalized Assessed Valuation:	\$28,614,702		
Population:	2,500		
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:	\$197,434	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$79	\$126	\$76
Revenue Collected During FY 18:	\$107,533	\$207,233	\$143,155
Expenditures During FY 18:	\$79,892	\$200,282	\$125,029
Per Capita Revenue:	\$43	\$113	\$79
Per Capita Expenditures:	\$32	\$106	\$67
Revenues over (under) Expenditures:	\$27,641	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	281.72%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$225,075	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$90	\$136	\$81

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$225,075	\$93,541	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$132,352	\$126,531	\$
Per Capita Debt:	\$53	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA 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:	Noble Fire Protection District		
Unit Code:	080/015/06	County:	Richland
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$306,820		
Equalized Assessed Valuation:	\$31,747,219		
Population:	1,930		
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:	\$110,550	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$57	\$126	\$76
Revenue Collected During FY 18:	\$105,166	\$207,233	\$143,155
Expenditures During FY 18:	\$306,819	\$200,282	\$125,029
Per Capita Revenue:	\$54	\$113	\$79
Per Capita Expenditures:	\$159	\$106	\$67
Revenues over (under) Expenditures:	-\$201,653	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	2.08%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$6,397	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$3	\$136	\$81

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$6,397	\$93,541	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$67,500	\$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:	Nokomis Area Fire Protection District		
Unit Code:	068/015/06	County:	Montgomery
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$608,733		
Equalized Assessed Valuation:	\$41,764,447		
Population:	3,260		
Employees:			
Full Time:			
Part Time:	5		
Salaries Paid:	\$2,620		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$416,266	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$128	\$126	\$76
Revenue Collected During FY 18:	\$128,355	\$207,233	\$143,155
Expenditures During FY 18:	\$113,137	\$200,282	\$125,029
Per Capita Revenue:	\$39	\$113	\$79
Per Capita Expenditures:	\$35	\$106	\$67
Revenues over (under) Expenditures:	\$15,218	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	381.38%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$431,484	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$132	\$136	\$81

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$431,484	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$129,901	\$126,531	\$
Per Capita Debt:	\$40	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA 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:	Norris City Fire Protection District		
Unit Code:	097/020/06	County:	White
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$170,000		
Equalized Assessed Valuation:	\$21,976,820		
Population:	1,212		
Employees:			
Full Time:			
Part Time:	21		
Salaries Paid:	\$8,201		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$233,701	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$193	\$126	\$76
Revenue Collected During FY 18:	\$75,699	\$207,233	\$143,155
Expenditures During FY 18:	\$54,871	\$200,282	\$125,029
Per Capita Revenue:	\$62	\$113	\$79
Per Capita Expenditures:	\$45	\$106	\$67
Revenues over (under) Expenditures:	\$20,828	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	463.87%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$254,529	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$210	\$136	\$81

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$254,529	\$93,541	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	North Aurora-Countryside Fire Protection District		
Unit Code:	045/130/06	County:	Kane
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$8,209,762		
Equalized Assessed Valuation:	\$497,817,284		
Population:	20,000		
Employees:			
	Full Time:	27	
	Part Time:	17	
	Salaries Paid:	\$2,869,305	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,595,297	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$130	\$169	\$94
Revenue Collected During FY 18:	\$5,382,543	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$5,641,212	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$269	\$253	\$218
Per Capita Expenditures:	\$282	\$250	\$216
Revenues over (under) Expenditures:	-\$258,669	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	41.42%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$2,336,628	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$117	\$171	\$92

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$709,185	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$1,627,443	-\$2,511,844	\$413,459

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	North Boone #3 Fire Protection District		
Unit Code:	004/030/06	County:	Boone
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,125,945		
Equalized Assessed Valuation:	\$182,807,296		
Population:	19,550		
Employees:			
Full Time:			
Part Time:	34		
Salaries Paid:	\$262,562		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,382,593	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$71	\$126	\$76
Revenue Collected During FY 18:	\$749,932	\$207,233	\$143,155
Expenditures During FY 18:	\$1,227,020	\$200,282	\$125,029
Per Capita Revenue:	\$38	\$113	\$79
Per Capita Expenditures:	\$63	\$106	\$67
Revenues over (under) Expenditures:	-\$477,088	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	73.84%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$906,069	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$46	\$136	\$81

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$968,822	\$98,704	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$62,753	\$126,531	\$
Per Capita Debt:	\$3	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA 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:	North Boone #5 Fire Protection District		
Unit Code:	004/050/06	County:	Boone
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$25,136		
Equalized Assessed Valuation:	\$19,662,071		
Population:	450		
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:	\$222,499	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$494	\$126	\$76
Revenue Collected During FY 18:	\$30,689	\$207,233	\$143,155
Expenditures During FY 18:	\$13,945	\$200,282	\$125,029
Per Capita Revenue:	\$68	\$113	\$79
Per Capita Expenditures:	\$31	\$106	\$67
Revenues over (under) Expenditures:	\$16,744	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	1715.62%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$239,243	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$532	\$136	\$81

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$222,495	\$93,541	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	North Calhoun Fire Protection District		
Unit Code:	007/015/06	County:	Calhoun
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$29,500		
Equalized Assessed Valuation:	\$18,284,084		
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:	\$36,828	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$18	\$126	\$76
Revenue Collected During FY 18:	\$34,783	\$207,233	\$143,155
Expenditures During FY 18:	\$32,189	\$200,282	\$125,029
Per Capita Revenue:	\$17	\$113	\$79
Per Capita Expenditures:	\$16	\$106	\$67
Revenues over (under) Expenditures:	\$2,594	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	122.47%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$39,422	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$20	\$136	\$81

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$39,422	\$93,541	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$19,756	\$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:	North Clay Fire Protection District		
Unit Code:	013/020/06	County:	Clay
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$213,250		
Equalized Assessed Valuation:	\$44,358,013		
Population:	2,500		
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:	\$245,837	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$98	\$126	\$76
Revenue Collected During FY 18:	\$94,487	\$207,233	\$143,155
Expenditures During FY 18:	\$103,976	\$200,282	\$125,029
Per Capita Revenue:	\$38	\$113	\$79
Per Capita Expenditures:	\$42	\$106	\$67
Revenues over (under) Expenditures:	-\$9,489	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	227.31%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$236,348	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$95	\$136	\$81

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$245,837	\$93,541	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	North Maine Fire Protection District		
Unit Code:	016/170/06	County:	Cook
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,377,010		
Equalized Assessed Valuation:	\$281,007,132		
Population:	28,000		
Employees:			
Full Time:	23		
Part Time:	1		
Salaries Paid:	\$2,469,630		

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,229,846	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$115	\$169	\$94
Revenue Collected During FY 18:	\$5,210,082	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$5,191,605	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$186	\$253	\$218
Per Capita Expenditures:	\$185	\$250	\$216
Revenues over (under) Expenditures:	\$18,477	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	62.57%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$3,248,323	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$116	\$171	\$92

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,178,012	\$671,107	\$161,984
Total Unrestricted Net Assets:	-\$15,335,959	-\$2,511,844	\$413,459

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	North Palos Fire Protection District		
Unit Code:	016/180/06	County:	Cook
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$8,581,370		
Equalized Assessed Valuation:	\$438,357,266		
Population:	35,000		
Employees:			
Full Time:	42		
Part Time:	28		
Salaries Paid:	\$4,433,953		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,278,862	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$37	\$169	\$94
Revenue Collected During FY 18:	\$7,463,347	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$7,173,565	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$213	\$253	\$218
Per Capita Expenditures:	\$205	\$250	\$216
Revenues over (under) Expenditures:	\$289,782	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	5.29%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$379,740	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$11	\$171	\$92

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$215,621	\$671,107	\$161,984
Total Unrestricted Net Assets:	-\$18,687,822	-\$2,511,844	\$413,459

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$521,752	\$3,547,817	\$214,199
Per Capita Debt:	\$15	\$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:	North Park Fire Protection District		
Unit Code:	101/060/06	County:	Winnebago
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,700,826		
Equalized Assessed Valuation:	\$162,768,825		
Population:	15,500		
Employees:			
Full Time:	1		
Part Time:	63		
Salaries Paid:	\$282,039		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$223,176	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$14	\$169	\$94
Revenue Collected During FY 18:	\$981,961	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$879,105	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$63	\$253	\$218
Per Capita Expenditures:	\$57	\$250	\$216
Revenues over (under) Expenditures:	\$102,856	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	37.09%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$326,032	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$21	\$171	\$92

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$28,877	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$263,103	-\$2,511,844	\$413,459

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$33,367	\$3,547,817	\$214,199
Per Capita Debt:	\$2	\$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:	North Pike Fire Protection District														
Unit Code:	075/045/06	County:	Pike												
Fiscal Year End:	4/30/2018														
Accounting Method:	Cash														
Appropriation or Budget:	\$82,330														
Equalized Assessed Valuation:	\$14,164,604														
Population:	600														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:	\$		
Full Time:															
Part Time:															
Salaries Paid:	\$														

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$5,554	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$9	\$126	\$76
Revenue Collected During FY 18:	\$82,317	\$207,233	\$143,155
Expenditures During FY 18:	\$49,288	\$200,282	\$125,029
Per Capita Revenue:	\$137	\$113	\$79
Per Capita Expenditures:	\$82	\$106	\$67
Revenues over (under) Expenditures:	\$33,029	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	78.28%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$38,583	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$64	\$136	\$81

Equity

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

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$160,351	\$126,531	\$
Per Capita Debt:	\$267	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA 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:	North Scott Fire Protection District		
Unit Code:	085/010/06	County:	Scott
Fiscal Year End:	5/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$80,232		
Equalized Assessed Valuation:	\$18,609,919		
Population:	715		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$31,228	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$44	\$126	\$76
Revenue Collected During FY 18:	\$51,777	\$207,233	\$143,155
Expenditures During FY 18:	\$80,232	\$200,282	\$125,029
Per Capita Revenue:	\$72	\$113	\$79
Per Capita Expenditures:	\$112	\$106	\$67
Revenues over (under) Expenditures:	-\$28,455	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	3.46%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$2,773	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$4	\$136	\$81

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$2,773	\$98,704	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$34,085	\$126,531	\$
Per Capita Debt:	\$48	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	North Side Fire Protection District		
Unit Code:	083/130/06	County:	Sangamon
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$115,821		
Equalized Assessed Valuation:	\$54,190,219		
Population:	4,785		
Employees:			
Full Time:			
Part Time:	3		
Salaries Paid:	\$3,000		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$47,752	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$10	\$126	\$76
Revenue Collected During FY 18:	\$115,882	\$207,233	\$143,155
Expenditures During FY 18:	\$115,821	\$200,282	\$125,029
Per Capita Revenue:	\$24	\$113	\$79
Per Capita Expenditures:	\$24	\$106	\$67
Revenues over (under) Expenditures:	\$61	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	41.28%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$47,813	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$10	\$136	\$81

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$43,813	\$13,375	\$
Total Unreserved Funds:	\$4,000	\$93,541	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA 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:	North Westmont Fire Protection District		
Unit Code:	022/180/06	County:	Dupage
Fiscal Year End:	5/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$51,318		
Equalized Assessed Valuation:	\$34,834,024		
Population:	1,900		
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:	\$7,639	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$4	\$126	\$76
Revenue Collected During FY 18:	\$43,642	\$207,233	\$143,155
Expenditures During FY 18:	\$50,482	\$200,282	\$125,029
Per Capita Revenue:	\$23	\$113	\$79
Per Capita Expenditures:	\$27	\$106	\$67
Revenues over (under) Expenditures:	-\$6,840	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	1.58%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$799	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$	\$136	\$81

Equity

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

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Northbrook Fire Protection District		
Unit Code:	016/150/06	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,400,990		
Equalized Assessed Valuation:	\$300,612,761		
Population:			
Employees:			
	Full Time:		
	Part Time:		
	Salaries Paid:		\$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,772,841	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$	\$169	\$94
Revenue Collected During FY 18:	\$2,043,917	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$2,322,707	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$	\$253	\$218
Per Capita Expenditures:	\$	\$250	\$216
Revenues over (under) Expenditures:	-\$278,790	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	64.32%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$1,494,051	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$	\$171	\$92

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$1,494,051	-\$2,511,844	\$413,459

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$3,547,817	\$214,199
Per Capita Debt:	\$	\$124	\$19
General Obligation Debt over EAV:	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:	Northern Piatt County Fire Protection District		
Unit Code:	074/070/06	County:	Piatt
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$351,775		
Equalized Assessed Valuation:	\$63,195,511		
Population:	1,500		
Employees:			
Full Time:			
Part Time:	27		
Salaries Paid:	\$21,578		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$413,390	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$276	\$126	\$76
Revenue Collected During FY 18:	\$183,526	\$207,233	\$143,155
Expenditures During FY 18:	\$111,097	\$200,282	\$125,029
Per Capita Revenue:	\$122	\$113	\$79
Per Capita Expenditures:	\$74	\$106	\$67
Revenues over (under) Expenditures:	\$72,429	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	437.29%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$485,819	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$324	\$136	\$81

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$115,780	\$22,450	\$
Total Unrestricted Net Assets:	\$370,039	\$98,704	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$180,000	\$126,531	\$
Per Capita Debt:	\$120	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA 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:	Northern Tazewell Fire Protection District		
Unit Code:	090/130/06	County:	Tazewell
Fiscal Year End:	5/1/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$387,100		
Equalized Assessed Valuation:	\$59,826,892		
Population:	15,000		
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:	\$255,855	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$17	\$126	\$76
Revenue Collected During FY 18:	\$304,395	\$207,233	\$143,155
Expenditures During FY 18:	\$290,377	\$200,282	\$125,029
Per Capita Revenue:	\$20	\$113	\$79
Per Capita Expenditures:	\$19	\$106	\$67
Revenues over (under) Expenditures:	\$14,018	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	92.94%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$269,873	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$18	\$136	\$81

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$269,873	\$98,704	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$103,389	\$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 Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Northlake Fire Protection District		
Unit Code:	016/160/06	County:	Cook
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,136,735		
Equalized Assessed Valuation:	\$275,501,365		
Population:	7,500		
Employees:			
Full Time:		20	
Part Time:		13	
Salaries Paid:		\$1,865,235	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,742,857	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$499	\$169	\$94
Revenue Collected During FY 18:	\$4,026,252	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$3,914,843	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$537	\$253	\$218
Per Capita Expenditures:	\$522	\$250	\$216
Revenues over (under) Expenditures:	\$111,409	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	96.78%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$3,788,796	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$505	\$171	\$92

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,969,723	\$671,107	\$161,984
Total Unrestricted Net Assets:	-\$6,503,901	-\$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:	\$11,026,443	\$3,547,817	\$214,199
Per Capita Debt:	\$1,470	\$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:	Northwest Fire Protection District		
Unit Code:	101/070/06	County:	Winnebago
Fiscal Year End:	5/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,128,387		
Equalized Assessed Valuation:	\$56,792,987		
Population:	3,000		
Employees:			
Full Time:			
Part Time:	42		
Salaries Paid:	\$55,265		

Blended Component Units
Number Submitted = 1
Northwest FPD

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$627,230	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$209	\$126	\$76
Revenue Collected During FY 18:	\$353,910	\$207,233	\$143,155
Expenditures During FY 18:	\$387,045	\$200,282	\$125,029
Per Capita Revenue:	\$118	\$113	\$79
Per Capita Expenditures:	\$129	\$106	\$67
Revenues over (under) Expenditures:	-\$33,135	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	153.50%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$594,095	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$198	\$136	\$81

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	-\$25,905	\$98,704	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$665,000	\$126,531	\$
Per Capita Debt:	\$222	\$59	\$
General Obligation Debt over EAV:	1.17%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita 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:	Northwest Homer Fire Protection District		
Unit Code:	099/110/06	County:	Will
Fiscal Year End:	5/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$4,590,301		
Equalized Assessed Valuation:	\$547,398,588		
Population:	14,500		
Employees:			
Full Time:		13	
Part Time:		25	
Salaries Paid:		\$1,536,938	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$723,072	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$50	\$169	\$94
Revenue Collected During FY 18:	\$3,601,307	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$3,067,852	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$248	\$253	\$218
Per Capita Expenditures:	\$212	\$250	\$216
Revenues over (under) Expenditures:	\$533,455	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	40.96%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$1,256,527	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$87	\$171	\$92

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$94,294	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$1,162,233	-\$2,511,844	\$413,459

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Northwest St. Clair Fire Protection District		
Unit Code:	088/175/06	County:	St. Clair
Fiscal Year End:	5/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,430,405		
Equalized Assessed Valuation:	\$82,062,920		
Population:	9,500		
Employees:			
Full Time:	1		
Part Time:	29		
Salaries Paid:	\$140,762		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,134,708	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$119	\$126	\$76
Revenue Collected During FY 18:	\$433,924	\$207,233	\$143,155
Expenditures During FY 18:	\$584,233	\$200,282	\$125,029
Per Capita Revenue:	\$46	\$113	\$79
Per Capita Expenditures:	\$61	\$106	\$67
Revenues over (under) Expenditures:	-\$150,309	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	458.37%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$2,677,937	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$282	\$136	\$81

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,806,628	\$22,450	\$
Total Unrestricted Net Assets:	\$876,310	\$98,704	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$1,694,136	\$126,531	\$
Per Capita Debt:	\$178	\$59	\$
General Obligation Debt over EAV:	1.89%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita 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:	Norwood Park Fire Protection District		
Unit Code:	016/190/06	County:	Cook
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$8,030,262		
Equalized Assessed Valuation:	\$748,746,454		
Population:	37,203		
Employees:			
Full Time:	26		
Part Time:	7		
Salaries Paid:	\$2,529,227		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,503,212	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$94	\$169	\$94
Revenue Collected During FY 18:	\$4,727,299	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$5,066,633	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$127	\$253	\$218
Per Capita Expenditures:	\$136	\$250	\$216
Revenues over (under) Expenditures:	-\$339,334	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	62.45%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$3,163,878	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$85	\$171	\$92

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,691,209	\$671,107	\$161,984
Total Unrestricted Net Assets:	-\$19,437,195	-\$2,511,844	\$413,459

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Nunda Rural Fire Protection District		
Unit Code:	063/100/06	County:	Mchenry
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,136,500		
Equalized Assessed Valuation:	\$128,173,921		
Population:	4,563		
Employees:			
	Full Time:		
	Part Time:	44	
	Salaries Paid:	\$492,438	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$359,053	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$79	\$169	\$94
Revenue Collected During FY 18:	\$1,300,497	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$1,254,508	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$285	\$253	\$218
Per Capita Expenditures:	\$275	\$250	\$216
Revenues over (under) Expenditures:	\$45,989	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	32.29%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$405,042	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$89	\$171	\$92

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$340,538	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$64,504	-\$2,511,844	\$413,459

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$235,000	\$3,547,817	\$214,199
Per Capita Debt:	\$52	\$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:	Oakbrook Terrace Fire Protection District		
Unit Code:	022/080/06	County:	Dupage
Fiscal Year End:	5/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,273,799		
Equalized Assessed Valuation:	\$208,574,716		
Population:	5,000		
Employees:			
	Full Time:	7	
	Part Time:	11	
	Salaries Paid:	\$994,544	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	-\$308,282	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	-\$62	\$169	\$94
Revenue Collected During FY 18:	\$1,620,475	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$1,897,463	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$324	\$253	\$218
Per Capita Expenditures:	\$379	\$250	\$216
Revenues over (under) Expenditures:	-\$276,988	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	-4.49%	71.96%	38.86%
Ending Fund Balance for FY 18:	-\$85,270	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	-\$17	\$171	\$92

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$671,107	\$161,984
Total Unrestricted Net Assets:	-\$5,119,190	-\$2,511,844	\$413,459

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$2,014,908	\$3,547,817	\$214,199
Per Capita Debt:	\$403	\$124	\$19
General Obligation Debt over EAV:	0.72%	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:	Oakford Fire Protection District		
Unit Code:	065/025/06	County:	Menard
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$81,900		
Equalized Assessed Valuation:	\$10,835,025		
Population:	900		
Employees:			
Full Time:			
Part Time:	2		
Salaries Paid:	\$700		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$34,968	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$39	\$126	\$76
Revenue Collected During FY 18:	\$45,617	\$207,233	\$143,155
Expenditures During FY 18:	\$39,232	\$200,282	\$125,029
Per Capita Revenue:	\$51	\$113	\$79
Per Capita Expenditures:	\$44	\$106	\$67
Revenues over (under) Expenditures:	\$6,385	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	105.41%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$41,353	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$46	\$136	\$81

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$41,353	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$33,240	\$126,531	\$
Per Capita Debt:	\$37	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA 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:	Oakland Community Fire Protection District		
Unit Code:	015/050/06	County:	Coles
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$372,800		
Equalized Assessed Valuation:	\$26,225,304		
Population:	1,500		
Employees:			
Full Time:			
Part Time:	13		
Salaries Paid:	\$110,830		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	-\$570,601	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	-\$380	\$126	\$76
Revenue Collected During FY 18:	\$404,123	\$207,233	\$143,155
Expenditures During FY 18:	\$403,342	\$200,282	\$125,029
Per Capita Revenue:	\$269	\$113	\$79
Per Capita Expenditures:	\$269	\$106	\$67
Revenues over (under) Expenditures:	\$781	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	-141.27%	201.51%	121.11%
Ending Fund Balance for FY 18:	-\$569,820	\$254,489	\$154,310
Per Capita Ending Fund Balance:	-\$380	\$136	\$81

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$4,491	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$30,000	\$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:	Oakwood Fire Protection District		
Unit Code:	092/090/06	County:	Vermilion
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$72,000		
Equalized Assessed Valuation:	\$27,177,697		
Population:	1,427		
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:	\$382,675	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$268	\$126	\$76
Revenue Collected During FY 18:	\$77,418	\$207,233	\$143,155
Expenditures During FY 18:	\$61,512	\$200,282	\$125,029
Per Capita Revenue:	\$54	\$113	\$79
Per Capita Expenditures:	\$43	\$106	\$67
Revenues over (under) Expenditures:	\$15,906	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	647.97%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$398,581	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$279	\$136	\$81

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$398,581	\$98,704	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Oblong Fire Protection District		
Unit Code:	017/040/06	County:	Crawford
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$153,375		
Equalized Assessed Valuation:	\$43,774,201		
Population:	2,789		
Employees:			
	Full Time:		
	Part Time:	31	
	Salaries Paid:	\$34,760	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$258,504	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$93	\$126	\$76
Revenue Collected During FY 18:	\$163,713	\$207,233	\$143,155
Expenditures During FY 18:	\$126,268	\$200,282	\$125,029
Per Capita Revenue:	\$59	\$113	\$79
Per Capita Expenditures:	\$45	\$106	\$67
Revenues over (under) Expenditures:	\$37,445	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	234.38%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$295,949	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$106	\$136	\$81

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$13,498	\$22,450	\$
Total Unrestricted Net Assets:	\$282,451	\$98,704	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Octavia Fire Protection District		
Unit Code:	064/150/06	County:	McLean
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$928,800		
Equalized Assessed Valuation:	\$73,562,542		
Population:	2,500		
Employees:			
	Full Time:		
	Part Time:	7	
	Salaries Paid:	\$6,079	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$479,675	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$192	\$126	\$76
Revenue Collected During FY 18:	\$566,652	\$207,233	\$143,155
Expenditures During FY 18:	\$625,789	\$200,282	\$125,029
Per Capita Revenue:	\$227	\$113	\$79
Per Capita Expenditures:	\$250	\$106	\$67
Revenues over (under) Expenditures:	-\$59,137	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	67.20%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$420,538	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$168	\$136	\$81

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$420,538	\$98,704	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Odell Fire Protection District		
Unit Code:	053/070/06	County:	Livingston
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$555,700		
Equalized Assessed Valuation:	\$40,053,597		
Population:	1,060		
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:	\$627,158	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$592	\$126	\$76
Revenue Collected During FY 18:	\$232,983	\$207,233	\$143,155
Expenditures During FY 18:	\$134,013	\$200,282	\$125,029
Per Capita Revenue:	\$220	\$113	\$79
Per Capita Expenditures:	\$126	\$106	\$67
Revenues over (under) Expenditures:	\$98,970	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	541.83%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$726,128	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$685	\$136	\$81

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$726,205	\$93,541	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Odin Fire Protection District														
Unit Code:	058/040/06	County:	Marion												
Fiscal Year End:	4/30/2018														
Accounting Method:	Cash														
Appropriation or Budget:	\$80,871														
Equalized Assessed Valuation:	\$15,314,271														
Population:	2,284														
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:	\$23,825	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$10	\$126	\$76
Revenue Collected During FY 18:	\$82,568	\$207,233	\$143,155
Expenditures During FY 18:	\$91,508	\$200,282	\$125,029
Per Capita Revenue:	\$36	\$113	\$79
Per Capita Expenditures:	\$40	\$106	\$67
Revenues over (under) Expenditures:	-\$8,940	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	16.27%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$14,885	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$7	\$136	\$81

Equity

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

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$177,958	\$126,531	\$
Per Capita Debt:	\$78	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita 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:	O'Fallon-Shiloh Valley-Caseyville Fire Protection District		
Unit Code:	088/180/06	County:	St. Clair
Fiscal Year End:	5/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$929,069		
Equalized Assessed Valuation:	\$203,065,066		
Population:	67,065		
Employees:			
	Full Time:		
	Part Time:		
	Salaries Paid:	\$	

Blended Component Units
Number Submitted = 1 O'Fallon-Shiloh Valley-Caseyville Fire Protection

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$390,119	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$6	\$169	\$94
Revenue Collected During FY 18:	\$933,115	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$1,010,473	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$14	\$253	\$218
Per Capita Expenditures:	\$15	\$250	\$216
Revenues over (under) Expenditures:	-\$77,358	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	30.95%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$312,761	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$5	\$171	\$92

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$72,205	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$312,761	-\$2,511,844	\$413,459

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$1,070,000	\$3,547,817	\$214,199
Per Capita Debt:	\$16	\$124	\$19
General Obligation Debt over EAV:	0.53%	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:	Ogden-Royal Fire Protection District		
Unit Code:	010/090/06	County:	Champaign
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$153,020		
Equalized Assessed Valuation:	\$57,315,132		
Population:	1,550		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$1,830		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$105,070	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$68	\$126	\$76
Revenue Collected During FY 18:	\$93,533	\$207,233	\$143,155
Expenditures During FY 18:	\$126,447	\$200,282	\$125,029
Per Capita Revenue:	\$60	\$113	\$79
Per Capita Expenditures:	\$82	\$106	\$67
Revenues over (under) Expenditures:	-\$32,914	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	57.06%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$72,156	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$47	\$136	\$81

Equity

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

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Ogle-Lee Fire Protection District		
Unit Code:	071/070/06	County:	Ogle
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$679,400		
Equalized Assessed Valuation:	\$118,681,540		
Population:	3,500		
Employees:			
Full Time:			
Part Time:	67		
Salaries Paid:	\$94,048		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$516,255	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$148	\$126	\$76
Revenue Collected During FY 18:	\$628,481	\$207,233	\$143,155
Expenditures During FY 18:	\$421,946	\$200,282	\$125,029
Per Capita Revenue:	\$180	\$113	\$79
Per Capita Expenditures:	\$121	\$106	\$67
Revenues over (under) Expenditures:	\$206,535	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	171.30%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$722,790	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$207	\$136	\$81

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$178,890	\$22,450	\$
Total Unrestricted Net Assets:	\$543,990	\$98,704	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA 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:	Oglesby Fire Protection District		
Unit Code:	050/090/06	County:	Lasalle
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$14,500		
Equalized Assessed Valuation:	\$16,620,338		
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:	\$92,096	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$92	\$126	\$76
Revenue Collected During FY 18:	\$19,853	\$207,233	\$143,155
Expenditures During FY 18:	\$24,141	\$200,282	\$125,029
Per Capita Revenue:	\$20	\$113	\$79
Per Capita Expenditures:	\$24	\$106	\$67
Revenues over (under) Expenditures:	-\$4,288	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	363.73%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$87,808	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$88	\$136	\$81

Equity

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

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Ohio Fire Protection District		
Unit Code:	006/110/06	County:	Bureau
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$496,500		
Equalized Assessed Valuation:	\$45,724,785		
Population:	488		
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:	\$426,776	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$875	\$126	\$76
Revenue Collected During FY 18:	\$138,213	\$207,233	\$143,155
Expenditures During FY 18:	\$56,464	\$200,282	\$125,029
Per Capita Revenue:	\$283	\$113	\$79
Per Capita Expenditures:	\$116	\$106	\$67
Revenues over (under) Expenditures:	\$81,749	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	900.62%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$508,525	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$1,042	\$136	\$81

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$508,525	\$98,704	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA 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:	Okawville Fire Protection District		
Unit Code:	095/050/06	County:	Washington
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$128,000		
Equalized Assessed Valuation:	\$37,305,532		
Population:	2,476		
Employees:			
Full Time:			
Part Time:	24		
Salaries Paid:	\$10,360		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$235,634	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$95	\$126	\$76
Revenue Collected During FY 18:	\$125,654	\$207,233	\$143,155
Expenditures During FY 18:	\$56,335	\$200,282	\$125,029
Per Capita Revenue:	\$51	\$113	\$79
Per Capita Expenditures:	\$23	\$106	\$67
Revenues over (under) Expenditures:	\$69,319	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	541.32%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$304,953	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$123	\$136	\$81

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$304,953	\$93,541	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA 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:	Olive Fire Protection District														
Unit Code:	057/150/06	County:	Madison												
Fiscal Year End:	4/30/2018														
Accounting Method:	Cash With Assets														
Appropriation or Budget:	\$361,566														
Equalized Assessed Valuation:	\$20,988,190														
Population:	1,809														
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:	\$406,351	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$225	\$126	\$76
Revenue Collected During FY 18:	\$142,965	\$207,233	\$143,155
Expenditures During FY 18:	\$116,869	\$200,282	\$125,029
Per Capita Revenue:	\$79	\$113	\$79
Per Capita Expenditures:	\$65	\$106	\$67
Revenues over (under) Expenditures:	\$26,096	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	370.03%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$432,447	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$239	\$136	\$81

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$185,991	\$93,541	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$86,981	\$126,531	\$
Per Capita Debt:	\$48	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Olney Township Fire Protection District		
Unit Code:	080/010/06	County:	Richland
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$79,805		
Equalized Assessed Valuation:	\$63,800,179		
Population:	15,000		
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:	\$1,409	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$	\$126	\$76
Revenue Collected During FY 18:	\$80,259	\$207,233	\$143,155
Expenditures During FY 18:	\$79,375	\$200,282	\$125,029
Per Capita Revenue:	\$5	\$113	\$79
Per Capita Expenditures:	\$5	\$106	\$67
Revenues over (under) Expenditures:	\$884	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	2.89%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$2,293	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$	\$136	\$81

Equity

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

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA 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:	Olympia Gardens Fire Protection District														
Unit Code:	016/210/06	County:	Cook												
Fiscal Year End:	4/30/2018														
Accounting Method:	Cash														
Appropriation or Budget:	\$14,038														
Equalized Assessed Valuation:	\$2,000,000														
Population:	240														
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:	\$90,928	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$379	\$126	\$76
Revenue Collected During FY 18:	\$14,940	\$207,233	\$143,155
Expenditures During FY 18:	\$12,569	\$200,282	\$125,029
Per Capita Revenue:	\$62	\$113	\$79
Per Capita Expenditures:	\$52	\$106	\$67
Revenues over (under) Expenditures:	\$2,371	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	742.29%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$93,299	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$389	\$136	\$81

Equity

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

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Onarga Fire Protection District		
Unit Code:	038/150/06	County:	Iroquois
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$287,100		
Equalized Assessed Valuation:	\$22,551,867		
Population:	1,350		
Employees:			
Full Time:	29		
Part Time:			
Salaries Paid:	\$10,003		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$169,376	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$125	\$126	\$76
Revenue Collected During FY 18:	\$133,101	\$207,233	\$143,155
Expenditures During FY 18:	\$104,223	\$200,282	\$125,029
Per Capita Revenue:	\$99	\$113	\$79
Per Capita Expenditures:	\$77	\$106	\$67
Revenues over (under) Expenditures:	\$28,878	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	190.22%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$198,254	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$147	\$136	\$81

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$198,656	\$98,704	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Oneida-Wataga Fire Protection District														
Unit Code:	048/100/06	County:	Knox												
Fiscal Year End:	4/30/2018														
Accounting Method:	Cash With Assets														
Appropriation or Budget:	\$649,300														
Equalized Assessed Valuation:	\$50,378,714														
Population:	2,500														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:	\$		
Full Time:															
Part Time:															
Salaries Paid:	\$														

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,215,078	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$486	\$126	\$76
Revenue Collected During FY 18:	\$254,875	\$207,233	\$143,155
Expenditures During FY 18:	\$213,236	\$200,282	\$125,029
Per Capita Revenue:	\$102	\$113	\$79
Per Capita Expenditures:	\$85	\$106	\$67
Revenues over (under) Expenditures:	\$41,639	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	620.72%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$1,323,599	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$529	\$136	\$81

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$271,900	\$98,704	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$272,003	\$126,531	\$
Per Capita Debt:	\$109	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA 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:	Oquawka Fire Protection District		
Unit Code:	036/030/06	County:	Henderson
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$8,590		
Equalized Assessed Valuation:	\$30,380,504		
Population:	1,277		
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:	\$8,852	\$207,233	\$143,155
Expenditures During FY 18:	\$8,590	\$200,282	\$125,029
Per Capita Revenue:	\$7	\$113	\$79
Per Capita Expenditures:	\$7	\$106	\$67
Revenues over (under) Expenditures:	\$262	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	3.05%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$262	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$	\$136	\$81

Equity

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

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: **County:**

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

Full Time:

Part Time:

Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$198,463	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$79	\$126	\$76
Revenue Collected During FY 18:	\$176,789	\$207,233	\$143,155
Expenditures During FY 18:	\$114,788	\$200,282	\$125,029
Per Capita Revenue:	\$71	\$113	\$79
Per Capita Expenditures:	\$46	\$106	\$67
Revenues over (under) Expenditures:	\$62,001	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	226.91%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$260,464	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$104	\$136	\$81

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$199,135	\$13,375	\$
Total Unreserved Funds:	\$61,329	\$93,541	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$297,500	\$126,531	\$
Per Capita Debt:	\$119	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA 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:	Orchardville Fire Protection District														
Unit Code:	096/025/06	County:	Wayne												
Fiscal Year End:	11/30/2018														
Accounting Method:	Cash With Assets														
Appropriation or Budget:	\$366,500														
Equalized Assessed Valuation:	\$8,759,825														
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:	\$84,024	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$133	\$126	\$76
Revenue Collected During FY 18:	\$27,196	\$207,233	\$143,155
Expenditures During FY 18:	\$26,227	\$200,282	\$125,029
Per Capita Revenue:	\$43	\$113	\$79
Per Capita Expenditures:	\$41	\$106	\$67
Revenues over (under) Expenditures:	\$969	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	324.07%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$84,993	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$134	\$136	\$81

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$84,993	\$93,541	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Oregon Fire Protection District		
Unit Code:	071/075/06	County:	Ogle
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,179,650		
Equalized Assessed Valuation:	\$124,974,488		
Population:	9,600		
Employees:			
Full Time:			
Part Time:	31		
Salaries Paid:	\$101,771		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$663,904	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$69	\$169	\$94
Revenue Collected During FY 18:	\$1,169,737	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$894,749	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$122	\$253	\$218
Per Capita Expenditures:	\$93	\$250	\$216
Revenues over (under) Expenditures:	\$274,988	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	104.93%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$938,892	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$98	\$171	\$92

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$341,048	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$597,844	-\$2,511,844	\$413,459

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Orion Fire Protection District								
Unit Code:	037/080/06	County:	Henry						
Fiscal Year End:	4/30/2018								
Accounting Method:	Cash With Assets								
Appropriation or Budget:	\$592,033								
Equalized Assessed Valuation:	\$106,392,276								
Population:	5,000								
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td style="border: 1px solid black; width: 85%;"></td> </tr> <tr> <td>Part Time:</td> <td style="border: 1px solid black; text-align: center;">43</td> </tr> <tr> <td>Salaries Paid:</td> <td style="border: 1px solid black; text-align: center;">\$50,007</td> </tr> </table>			Full Time:		Part Time:	43	Salaries Paid:	\$50,007
Full Time:									
Part Time:	43								
Salaries Paid:	\$50,007								

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$637,209	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$127	\$126	\$76
Revenue Collected During FY 18:	\$416,928	\$207,233	\$143,155
Expenditures During FY 18:	\$231,760	\$200,282	\$125,029
Per Capita Revenue:	\$83	\$113	\$79
Per Capita Expenditures:	\$46	\$106	\$67
Revenues over (under) Expenditures:	\$185,168	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	354.84%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$822,377	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$164	\$136	\$81

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$822,377	\$93,541	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$879,521	\$126,531	\$
Per Capita Debt:	\$176	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita 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:	Orland Fire Protection District		
Unit Code:	016/230/06	County:	Cook
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$38,150,561		
Equalized Assessed Valuation:	\$2,557,130,691		
Population:	65,394		
Employees:			
Full Time:	148		
Part Time:	4		
Salaries Paid:	\$18,509,160		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$15,264,881	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$233	\$169	\$94
Revenue Collected During FY 18:	\$34,507,372	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$32,810,744	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$528	\$253	\$218
Per Capita Expenditures:	\$502	\$250	\$216
Revenues over (under) Expenditures:	\$1,696,628	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	50.30%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$16,503,720	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$252	\$171	\$92

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,636,279	\$671,107	\$161,984
Total Unrestricted Net Assets:	-\$39,486,351	-\$2,511,844	\$413,459

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$62,097,696	\$3,547,817	\$214,199
Per Capita Debt:	\$950	\$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:	Osco Fire Protection District		
Unit Code:	037/090/06	County:	Henry
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$272,700		
Equalized Assessed Valuation:	\$40,318,938		
Population:	1,500		
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:	\$99,302	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$66	\$126	\$76
Revenue Collected During FY 18:	\$205,760	\$207,233	\$143,155
Expenditures During FY 18:	\$248,526	\$200,282	\$125,029
Per Capita Revenue:	\$137	\$113	\$79
Per Capita Expenditures:	\$166	\$106	\$67
Revenues over (under) Expenditures:	-\$42,766	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	42.87%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$106,536	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$71	\$136	\$81

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$106,536	\$93,541	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$50,000	\$126,531	\$
Per Capita Debt:	\$33	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita 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:	Oswego Fire Protection District		
Unit Code:	047/050/06	County:	Kendall
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$16,879,957		
Equalized Assessed Valuation:	\$1,432,884,487		
Population:	50,000		
Employees:			
Full Time:	72		
Part Time:	21		
Salaries Paid:	\$6,630,977		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$4,149,067	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$83	\$169	\$94
Revenue Collected During FY 18:	\$11,972,974	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$12,588,790	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$239	\$253	\$218
Per Capita Expenditures:	\$252	\$250	\$216
Revenues over (under) Expenditures:	-\$615,816	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	28.19%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$3,549,251	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$71	\$171	\$92

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$273,494	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$3,275,757	-\$2,511,844	\$413,459

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$4,635,879	\$3,547,817	\$214,199
Per Capita Debt:	\$93	\$124	\$19
General Obligation Debt over EAV:	0.32%	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:	Otter Creek Fire Protection District		
Unit Code:	042/015/06	County:	Jersey
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$33,862		
Equalized Assessed Valuation:	\$14,664,448		
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:	\$194,095	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$388	\$126	\$76
Revenue Collected During FY 18:	\$45,756	\$207,233	\$143,155
Expenditures During FY 18:	\$33,862	\$200,282	\$125,029
Per Capita Revenue:	\$92	\$113	\$79
Per Capita Expenditures:	\$68	\$106	\$67
Revenues over (under) Expenditures:	\$11,894	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	608.32%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$205,989	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$412	\$136	\$81

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$204,989	\$98,704	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Otto Fire Protection District											
Unit Code:	046/110/06	County:	Kankakee									
Fiscal Year End:	5/31/2018											
Accounting Method:	Cash With Assets											
Appropriation or Budget:	\$778,380											
Equalized Assessed Valuation:	\$66,213,760											
Population:	2,500											
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="2" style="border: 1px solid black; padding: 2px;"> </td> </tr> <tr> <td>Part Time:</td> <td colspan="2" style="border: 1px solid black; padding: 2px; text-align: center;">18</td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="2" style="border: 1px solid black; padding: 2px; text-align: center;">\$27,666</td> </tr> </table>			Full Time:			Part Time:	18		Salaries Paid:	\$27,666	
Full Time:												
Part Time:	18											
Salaries Paid:	\$27,666											

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$173,510	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$69	\$126	\$76
Revenue Collected During FY 18:	\$359,935	\$207,233	\$143,155
Expenditures During FY 18:	\$225,271	\$200,282	\$125,029
Per Capita Revenue:	\$144	\$113	\$79
Per Capita Expenditures:	\$90	\$106	\$67
Revenues over (under) Expenditures:	\$134,664	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	136.80%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$308,174	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$123	\$136	\$81

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$149,701	\$13,375	\$
Total Unreserved Funds:	\$158,476	\$93,541	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA 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:	Owaneco Fire Protection District		
Unit Code:	011/040/06	County:	Christian
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$192,068		
Equalized Assessed Valuation:	\$20,192,946		
Population:	1,400		
Employees:			
Full Time:			
Part Time:	17		
Salaries Paid:	\$10,852		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$131,873	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$94	\$126	\$76
Revenue Collected During FY 18:	\$65,571	\$207,233	\$143,155
Expenditures During FY 18:	\$48,402	\$200,282	\$125,029
Per Capita Revenue:	\$47	\$113	\$79
Per Capita Expenditures:	\$35	\$106	\$67
Revenues over (under) Expenditures:	\$17,169	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	307.93%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$149,042	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$106	\$136	\$81

Equity

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

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA 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:	Oxford Fire Protection District		
Unit Code:	037/100/06	County:	Henry
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$189,750		
Equalized Assessed Valuation:	\$27,042,129		
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:	\$106,337	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$106	\$126	\$76
Revenue Collected During FY 18:	\$104,088	\$207,233	\$143,155
Expenditures During FY 18:	\$148,262	\$200,282	\$125,029
Per Capita Revenue:	\$104	\$113	\$79
Per Capita Expenditures:	\$148	\$106	\$67
Revenues over (under) Expenditures:	-\$44,174	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	41.93%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$62,163	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$62	\$136	\$81

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$62,163	\$93,541	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$47,519	\$126,531	\$
Per Capita Debt:	\$48	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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