

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Palatine Rural Fire Protection District		
<b>Unit Code:</b>	016/240/06	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	12/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$4,430,919		
<b>Equalized Assessed Valuation:</b>	\$428,921,688		
<b>Population:</b>	15,000		
<b>Employees:</b>			
	<b>Full Time:</b>	17	
	<b>Part Time:</b>		
	<b>Salaries Paid:</b>	\$1,695,661	

Blended Component Units
Number Submitted = 2
Firefighters' Pension
Foreign Fire

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,038,624	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$136	\$169	\$94
Revenue Collected During FY 18:	\$4,330,129	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$3,849,932	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$289	\$253	\$218
Per Capita Expenditures:	\$257	\$250	\$216
Revenues over (under) Expenditures:	\$480,197	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	62.83%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$2,418,821	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$161	\$171	\$92

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,170,579	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$1,437,676	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$137,500</b>	<b>\$3,547,817</b>	<b>\$214,199</b>
Per Capita Debt:	<b>\$9</b>	<b>\$124</b>	<b>\$19</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

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

# FISCAL YEAR 2018



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ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Palos Fire Protection District</b>		
<b>Unit Code:</b>	016/250/06	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$7,919,166		
<b>Equalized Assessed Valuation:</b>	\$624,688,249		
<b>Population:</b>	24,000		
<b>Employees:</b>			
<b>Full Time:</b>	29		
<b>Part Time:</b>	8		
<b>Salaries Paid:</b>	\$3,926,244		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,664,160	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$153	\$169	\$94
Revenue Collected During FY 18:	\$7,149,618	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$6,751,516	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$298	\$253	\$218
Per Capita Expenditures:	\$281	\$250	\$216
Revenues over (under) Expenditures:	\$398,102	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	53.73%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$3,627,462	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$151	\$171	\$92

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,560,391	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$1,216,552	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$749,749</b>	<b>\$3,547,817</b>	<b>\$214,199</b>
Per Capita Debt:	<b>\$31</b>	<b>\$124</b>	<b>\$19</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Palos Heights Fire Protection District</b>		
<b>Unit Code:</b>	016/260/06	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	12/31/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$4,842,243		
<b>Equalized Assessed Valuation:</b>	\$387,838,460		
<b>Population:</b>	15,000		
<b>Employees:</b>			
	<b>Full Time:</b>	24	
	<b>Part Time:</b>	1	
	<b>Salaries Paid:</b>	\$2,287,882	

Blended Component Units
Number Submitted = 1
Palos Heights Firefighters' Pension Fund

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$735,077	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$49	\$169	\$94
Revenue Collected During FY 18:	\$3,607,191	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$3,912,965	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$240	\$253	\$218
Per Capita Expenditures:	\$261	\$250	\$216
Revenues over (under) Expenditures:	-\$305,774	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	10.97%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$429,303	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$29	\$171	\$92

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$179,968	\$671,107	\$161,984
Total Unrestricted Net Assets:	-\$10,472,743	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



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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:	<b>\$14,167,249</b>	<b>\$3,547,817</b>	<b>\$214,199</b>
Per Capita Debt:	<b>\$944</b>	<b>\$124</b>	<b>\$19</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

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

# FISCAL YEAR 2018



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## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Papineau Fire Protection District		
<b>Unit Code:</b>	038/160/06	<b>County:</b>	Iroquois
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$65,000		
<b>Equalized Assessed Valuation:</b>	\$9,424,285		
<b>Population:</b>	647		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	17		
<b>Salaries Paid:</b>	\$4,203		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$48,853	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$76	\$126	\$76
Revenue Collected During FY 18:	\$51,019	\$207,233	\$143,155
Expenditures During FY 18:	\$36,465	\$200,282	\$125,029
Per Capita Revenue:	\$79	\$113	\$79
Per Capita Expenditures:	\$56	\$106	\$67
Revenues over (under) Expenditures:	\$14,554	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	173.88%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$63,407	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$98	\$136	\$81

##### Equity

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

##### Net Assets

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

# FISCAL YEAR 2018



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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:	<b>\$47,946</b>	<b>\$126,531</b>	<b>\$</b>
Per Capita Debt:	<b>\$74</b>	<b>\$59</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

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



# FISCAL YEAR 2018



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ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Paris Fire Protection District</b>		
<b>Unit Code:</b>	023/060/06	<b>County:</b>	Edgar
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$559,123		
<b>Equalized Assessed Valuation:</b>	\$114,418,930		
<b>Population:</b>	6,000		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	71		
<b>Salaries Paid:</b>	\$20,629		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$193,059	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$32	\$126	\$76
Revenue Collected During FY 18:	\$369,519	\$207,233	\$143,155
Expenditures During FY 18:	\$322,092	\$200,282	\$125,029
Per Capita Revenue:	\$62	\$113	\$79
Per Capita Expenditures:	\$54	\$106	\$67
Revenues over (under) Expenditures:	\$47,427	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	74.66%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$240,486	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$40	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$240,486	\$93,541	\$

##### Net Assets

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Patoka Fire Protection District		
<b>Unit Code:</b>	058/050/06	<b>County:</b>	Marion
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$439,305		
<b>Equalized Assessed Valuation:</b>	\$40,730,062		
<b>Population:</b>	1,550		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	11	
	<b>Salaries Paid:</b>	\$43,287	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$520,449	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$336	\$126	\$76
Revenue Collected During FY 18:	\$286,730	\$207,233	\$143,155
Expenditures During FY 18:	\$119,452	\$200,282	\$125,029
Per Capita Revenue:	\$185	\$113	\$79
Per Capita Expenditures:	\$77	\$106	\$67
Revenues over (under) Expenditures:	\$167,278	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	575.74%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$687,727	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$444	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$687,727	\$93,541	\$

##### Net Assets

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$71,106</b>	<b>\$126,531</b>	<b>\$</b>
Per Capita Debt:	<b>\$46</b>	<b>\$59</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Paw Paw Fire Protection District</b>		
<b>Unit Code:</b>	052/070/06	<b>County:</b>	Lee
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$336,000		
<b>Equalized Assessed Valuation:</b>	\$48,326,007		
<b>Population:</b>	1,298		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	33		
<b>Salaries Paid:</b>	\$27,294		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$216,397	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$167	\$126	\$76
Revenue Collected During FY 18:	\$209,835	\$207,233	\$143,155
Expenditures During FY 18:	\$186,764	\$200,282	\$125,029
Per Capita Revenue:	\$162	\$113	\$79
Per Capita Expenditures:	\$144	\$106	\$67
Revenues over (under) Expenditures:	\$23,071	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	128.22%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$239,468	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$184	\$136	\$81

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$239,468	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Pawnee Fire Protection District</b>		
<b>Unit Code:</b>	083/140/06	<b>County:</b>	Sangamon
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$465,575		
<b>Equalized Assessed Valuation:</b>	\$76,799,322		
<b>Population:</b>	2,734		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	29		
<b>Salaries Paid:</b>	\$80,845		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$828,785	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$303	\$126	\$76
Revenue Collected During FY 18:	\$490,773	\$207,233	\$143,155
Expenditures During FY 18:	\$310,414	\$200,282	\$125,029
Per Capita Revenue:	\$180	\$113	\$79
Per Capita Expenditures:	\$114	\$106	\$67
Revenues over (under) Expenditures:	\$180,359	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	325.10%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$1,009,144	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$369	\$136	\$81

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$1,009,144	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Paxton Fire Protection District</b>														
<b>Unit Code:</b>	027/020/06	<b>County:</b>	Ford												
<b>Fiscal Year End:</b>	4/30/2018														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$221,066														
<b>Equalized Assessed Valuation:</b>	\$70,790,500														
<b>Population:</b>	6,737														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$95,248	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$14	\$126	\$76
Revenue Collected During FY 18:	\$241,818	\$207,233	\$143,155
Expenditures During FY 18:	\$113,552	\$200,282	\$125,029
Per Capita Revenue:	\$36	\$113	\$79
Per Capita Expenditures:	\$17	\$106	\$67
Revenues over (under) Expenditures:	\$128,266	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	196.84%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$223,514	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$33	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$222,096	\$93,541	\$

##### Net Assets

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$320,000</b>	\$126,531	\$
Per Capita Debt:	<b>\$47</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Payson-Fall Creek Fire Protection District</b>		
<b>Unit Code:</b>	001/090/06	<b>County:</b>	Adams
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$175,578		
<b>Equalized Assessed Valuation:</b>	\$42,795,528		
<b>Population:</b>	2,500		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	14	
	<b>Salaries Paid:</b>	\$9,035	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$253,874	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$102	\$126	\$76
Revenue Collected During FY 18:	\$137,821	\$207,233	\$143,155
Expenditures During FY 18:	\$168,175	\$200,282	\$125,029
Per Capita Revenue:	\$55	\$113	\$79
Per Capita Expenditures:	\$67	\$106	\$67
Revenues over (under) Expenditures:	-\$30,354	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	132.91%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$223,520	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$89	\$136	\$81

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$223,520	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Pearl Fire Protection District</b>		
<b>Unit Code:</b>	075/043/06	<b>County:</b>	Pike
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$15,721		
<b>Equalized Assessed Valuation:</b>	\$3,338,778		
<b>Population:</b>	400		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$21,552	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$54	\$126	\$76
Revenue Collected During FY 18:	\$10,842	\$207,233	\$143,155
Expenditures During FY 18:	\$9,137	\$200,282	\$125,029
Per Capita Revenue:	\$27	\$113	\$79
Per Capita Expenditures:	\$23	\$106	\$67
Revenues over (under) Expenditures:	\$1,705	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	254.54%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$23,257	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$58	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$23,093	\$93,541	\$

##### Net Assets

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Pearl City Fire Protection District		
<b>Unit Code:</b>	089/080/06	<b>County:</b>	Stephenson
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$812,000		
<b>Equalized Assessed Valuation:</b>	\$38,884,715		
<b>Population:</b>	1,350		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	32		
<b>Salaries Paid:</b>	\$10,656		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$355,341	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$263	\$126	\$76
Revenue Collected During FY 18:	\$309,511	\$207,233	\$143,155
Expenditures During FY 18:	\$99,913	\$200,282	\$125,029
Per Capita Revenue:	\$229	\$113	\$79
Per Capita Expenditures:	\$74	\$106	\$67
Revenues over (under) Expenditures:	\$209,598	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	565.43%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$564,939	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$418	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$564,939	\$93,541	\$

##### Net Assets

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Pecatonica Fire Protection District		
<b>Unit Code:</b>	101/080/06	<b>County:</b>	Winnebago
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,106,700		
<b>Equalized Assessed Valuation:</b>	\$102,590,317		
<b>Population:</b>	4,800		
<b>Employees:</b>			
	<b>Full Time:</b>	1	
	<b>Part Time:</b>	36	
	<b>Salaries Paid:</b>	\$189,557	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$677,528	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$141	\$126	\$76
Revenue Collected During FY 18:	\$588,006	\$207,233	\$143,155
Expenditures During FY 18:	\$414,599	\$200,282	\$125,029
Per Capita Revenue:	\$123	\$113	\$79
Per Capita Expenditures:	\$86	\$106	\$67
Revenues over (under) Expenditures:	\$173,407	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	205.24%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$850,935	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$177	\$136	\$81

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$850,935	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

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

**Enterprise Funds**

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Pembroke Fire Protection District</b>		
<b>Unit Code:</b>	046/120/06	<b>County:</b>	Kankakee
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$203.657		
<b>Equalized Assessed Valuation:</b>	\$11,762.253		
<b>Population:</b>	2,135		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$16,814	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$8	\$126	\$76
Revenue Collected During FY 18:	\$80,753	\$207,233	\$143,155
Expenditures During FY 18:	\$84,209	\$200,282	\$125,029
Per Capita Revenue:	\$38	\$113	\$79
Per Capita Expenditures:	\$39	\$106	\$67
Revenues over (under) Expenditures:	-\$3,456	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	15.86%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$13,358	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$6	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$32,943	\$93,541	\$

##### Net Assets

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$23,759</b>	<b>\$126,531</b>	<b>\$</b>
Per Capita Debt:	<b>\$11</b>	<b>\$59</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Peotone Fire Protection District		
<b>Unit Code:</b>	099/115/06	<b>County:</b>	Will
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$3,290,520		
<b>Equalized Assessed Valuation:</b>	\$159,211,848		
<b>Population:</b>	4,142		
<b>Employees:</b>			
<b>Full Time:</b>	10		
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$1,095,369		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$623,826	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$151	\$169	\$94
Revenue Collected During FY 18:	\$1,848,857	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$1,892,889	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$446	\$253	\$218
Per Capita Expenditures:	\$457	\$250	\$216
Revenues over (under) Expenditures:	-\$44,032	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	30.63%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$579,794	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$140	\$171	\$92

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$171,714	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$408,080	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$150,000</b>	<b>\$3,547,817</b>	<b>\$214,199</b>
Per Capita Debt:	<b>\$36</b>	<b>\$124</b>	<b>\$19</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Pesotum Fire Protection District</b>		
<b>Unit Code:</b>	010/100/06	<b>County:</b>	Champaign
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$92,750		
<b>Equalized Assessed Valuation:</b>	\$33,514,040		
<b>Population:</b>	847		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$74,538	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$88	\$126	\$76
Revenue Collected During FY 18:	\$103,072	\$207,233	\$143,155
Expenditures During FY 18:	\$67,873	\$200,282	\$125,029
Per Capita Revenue:	\$122	\$113	\$79
Per Capita Expenditures:	\$80	\$106	\$67
Revenues over (under) Expenditures:	\$35,199	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	161.68%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$109,737	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$130	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$109,737	\$93,541	\$

##### Net Assets

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$69,056</b>	\$126,531	\$
Per Capita Debt:	<b>\$82</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

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



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Petersburg Community Fire Protection District</b>		
<b>Unit Code:</b>	065/030/06	<b>County:</b>	Menard
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$183,200		
<b>Equalized Assessed Valuation:</b>	\$82,809,852		
<b>Population:</b>	5,000		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

<b>Blended Component Units</b>

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$78,610	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$16	\$126	\$76
Revenue Collected During FY 18:	\$158,181	\$207,233	\$143,155
Expenditures During FY 18:	\$130,039	\$200,282	\$125,029
Per Capita Revenue:	\$32	\$113	\$79
Per Capita Expenditures:	\$26	\$106	\$67
Revenues over (under) Expenditures:	\$28,142	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	82.09%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$106,752	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$21	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$106,752	\$93,541	\$

##### Net Assets

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$355,212</b>	<b>\$126,531</b>	<b>\$</b>
Per Capita Debt:	<b>\$71</b>	<b>\$59</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.42%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Philo Fire Protection District</b>		
<b>Unit Code:</b>	010/110/06	<b>County:</b>	Champaign
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$190,497		
<b>Equalized Assessed Valuation:</b>	\$59,532,193		
<b>Population:</b>	1,800		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$69,997	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$39	\$126	\$76
Revenue Collected During FY 18:	\$124,305	\$207,233	\$143,155
Expenditures During FY 18:	\$120,873	\$200,282	\$125,029
Per Capita Revenue:	\$69	\$113	\$79
Per Capita Expenditures:	\$67	\$106	\$67
Revenues over (under) Expenditures:	\$3,432	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	60.75%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$73,429	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$41	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$73,429	\$93,541	\$

##### Net Assets

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$28,685</b>	\$126,531	\$
Per Capita Debt:	<b>\$16</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Pilot Twp Fire Protection District</b>		
<b>Unit Code:</b>	046/130/06	<b>County:</b>	Kankakee
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$439,401		
<b>Equalized Assessed Valuation:</b>	\$90,321,579		
<b>Population:</b>	3,800		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	24		
<b>Salaries Paid:</b>	\$20,351		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$583,586	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$154	\$126	\$76
Revenue Collected During FY 18:	\$553,843	\$207,233	\$143,155
Expenditures During FY 18:	\$437,453	\$200,282	\$125,029
Per Capita Revenue:	\$146	\$113	\$79
Per Capita Expenditures:	\$115	\$106	\$67
Revenues over (under) Expenditures:	\$116,390	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	160.01%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$699,976	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$184	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$699,976	\$93,541	\$

##### Net Assets

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$522,163</b>	\$126,531	\$
Per Capita Debt:	<b>\$137</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Pinckneyville Rural Fire Protection District</b>		
<b>Unit Code:</b>	073/010/06	<b>County:</b>	Perry
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$160,985		
<b>Equalized Assessed Valuation:</b>	\$47,705,621		
<b>Population:</b>	3,300		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	29		
<b>Salaries Paid:</b>	\$14,285		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$285,971	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$87	\$126	\$76
Revenue Collected During FY 18:	\$192,944	\$207,233	\$143,155
Expenditures During FY 18:	\$157,941	\$200,282	\$125,029
Per Capita Revenue:	\$58	\$113	\$79
Per Capita Expenditures:	\$48	\$106	\$67
Revenues over (under) Expenditures:	\$35,003	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	200.76%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$317,089	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$96	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$317,089	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

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

**Enterprise Funds**

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



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Pingree Grove & Countryside Fire Protection District		
<b>Unit Code:</b>	045/140/06	<b>County:</b>	Kane
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$3,704,931		
<b>Equalized Assessed Valuation:</b>	\$401,294,508		
<b>Population:</b>	15,000		
<b>Employees:</b>			
<b>Full Time:</b>	5		
<b>Part Time:</b>	50		
<b>Salaries Paid:</b>	\$1,233,235		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,883,042	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$126	\$169	\$94
Revenue Collected During FY 18:	\$3,185,068	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$2,637,591	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$212	\$253	\$218
Per Capita Expenditures:	\$176	\$250	\$216
Revenues over (under) Expenditures:	\$547,477	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	92.15%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$2,430,519	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$162	\$171	\$92

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$2,430,519	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Piper City Fire Protection District		
<b>Unit Code:</b>	027/030/06	<b>County:</b>	Ford
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$104,265		
<b>Equalized Assessed Valuation:</b>	\$21,173,571		
<b>Population:</b>	1,120		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	3		
<b>Salaries Paid:</b>	\$1,950		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$118,109	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$105	\$126	\$76
Revenue Collected During FY 18:	\$96,286	\$207,233	\$143,155
Expenditures During FY 18:	\$72,839	\$200,282	\$125,029
Per Capita Revenue:	\$86	\$113	\$79
Per Capita Expenditures:	\$65	\$106	\$67
Revenues over (under) Expenditures:	\$23,447	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	194.34%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$141,555	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$126	\$136	\$81

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$141,555	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

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

**Enterprise Funds**

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Plainfield Fire Protection District</b>		
<b>Unit Code:</b>	099/120/06	<b>County:</b>	Will
<b>Fiscal Year End:</b>	12/31/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$31,886,008		
<b>Equalized Assessed Valuation:</b>	\$1,597,929,436		
<b>Population:</b>	45,000		
<b>Employees:</b>			
<b>Full Time:</b>	72		
<b>Part Time:</b>	28		
<b>Salaries Paid:</b>	\$7,557,307		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$16,789,704	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$373	\$169	\$94
Revenue Collected During FY 18:	\$17,801,032	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$14,994,164	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$396	\$253	\$218
Per Capita Expenditures:	\$333	\$250	\$216
Revenues over (under) Expenditures:	\$2,806,868	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	98.45%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$14,761,009	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$328	\$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:	\$5,153,665	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$12,092,196	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$18,352,757</b>	<b>\$3,547,817</b>	<b>\$214,199</b>
Per Capita Debt:	<b>\$408</b>	<b>\$124</b>	<b>\$19</b>
General Obligation Debt over EAV:	<b>0.53%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Pleasant Hill Fire Protection District														
<b>Unit Code:</b>	075/050/06	<b>County:</b>	Pike												
<b>Fiscal Year End:</b>	4/30/2018														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$50,000														
<b>Equalized Assessed Valuation:</b>	\$23,408,809														
<b>Population:</b>	2,482														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	-\$4,809	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	-\$2	\$126	\$76
Revenue Collected During FY 18:	\$51,558	\$207,233	\$143,155
Expenditures During FY 18:	\$64,743	\$200,282	\$125,029
Per Capita Revenue:	\$21	\$113	\$79
Per Capita Expenditures:	\$26	\$106	\$67
Revenues over (under) Expenditures:	-\$13,185	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	-27.79%	201.51%	121.11%
Ending Fund Balance for FY 18:	-\$17,994	\$254,489	\$154,310
Per Capita Ending Fund Balance:	-\$7	\$136	\$81

##### Equity

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

##### Net Assets

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$86,056</b>	\$126,531	\$
Per Capita Debt:	<b>\$35</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

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



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Pleasant Plains Fire Protection District		
<b>Unit Code:</b>	083/150/06	<b>County:</b>	Sangamon
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$188,350		
<b>Equalized Assessed Valuation:</b>	\$74,143,454		
<b>Population:</b>	802		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	26	
	<b>Salaries Paid:</b>	\$34,400	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$40,395	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$50	\$126	\$76
Revenue Collected During FY 18:	\$148,450	\$207,233	\$143,155
Expenditures During FY 18:	\$188,350	\$200,282	\$125,029
Per Capita Revenue:	\$185	\$113	\$79
Per Capita Expenditures:	\$235	\$106	\$67
Revenues over (under) Expenditures:	-\$39,900	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	0.26%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$495	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$1	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$84,830	\$93,541	\$

##### Net Assets

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$44,170</b>	\$126,531	\$
Per Capita Debt:	<b>\$55</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Pleasant View Fire Protection District</b>		
<b>Unit Code:</b>	090/140/06	<b>County:</b>	Tazewell
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$37,448		
<b>Equalized Assessed Valuation:</b>	\$22,996,585		
<b>Population:</b>	5,000		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>		
	<b>Salaries Paid:</b>	\$	

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$9,845	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$2	\$126	\$76
Revenue Collected During FY 18:	\$37,105	\$207,233	\$143,155
Expenditures During FY 18:	\$37,448	\$200,282	\$125,029
Per Capita Revenue:	\$7	\$113	\$79
Per Capita Expenditures:	\$7	\$106	\$67
Revenues over (under) Expenditures:	-\$343	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	25.37%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$9,502	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$2	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$9,502	\$93,541	\$

##### Net Assets

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Pleasantview Fire Protection District		
<b>Unit Code:</b>	016/280/06	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	12/31/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$16,291,199		
<b>Equalized Assessed Valuation:</b>	\$1,487,077,414		
<b>Population:</b>	25,000		
<b>Employees:</b>			
<b>Full Time:</b>		47	
<b>Part Time:</b>		24	
<b>Salaries Paid:</b>		\$5,083,334	

#### Blended Component Units

Number Submitted = 1  
Fire Fighters' Pension Fund

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	<b>\$5,610,808</b>	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	<b>\$224</b>	\$169	\$94
Revenue Collected During FY 18:	<b>\$11,951,399</b>	\$4,873,273	\$3,378,976
Expenditures During FY 18:	<b>\$11,721,463</b>	\$4,750,592	\$3,026,715
Per Capita Revenue:	<b>\$478</b>	\$253	\$218
Per Capita Expenditures:	<b>\$469</b>	\$250	\$216
Revenues over (under) Expenditures:	<b>\$229,936</b>	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	<b>46.46%</b>	71.96%	38.86%
Ending Fund Balance for FY 18:	<b>\$5,446,094</b>	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	<b>\$218</b>	\$171	\$92

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$2,282,572</b>	\$671,107	\$161,984
Total Unrestricted Net Assets:	<b>-\$40,767,433</b>	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$80,000</b>	\$3,547,817	\$214,199
Per Capita Debt:	<b>\$3</b>	\$124	\$19
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Pocahontas-Old Ripley Fire Protection District		
<b>Unit Code:</b>	003/020/06	<b>County:</b>	Bond
<b>Fiscal Year End:</b>	3/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$422,625		
<b>Equalized Assessed Valuation:</b>	\$24,837,688		
<b>Population:</b>	756		
<b>Employees:</b>			
<b>Full Time:</b>	3		
<b>Part Time:</b>	22		
<b>Salaries Paid:</b>	\$111,438		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$93,690	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$124	\$126	\$76
Revenue Collected During FY 18:	\$238,253	\$207,233	\$143,155
Expenditures During FY 18:	\$217,968	\$200,282	\$125,029
Per Capita Revenue:	\$315	\$113	\$79
Per Capita Expenditures:	\$288	\$106	\$67
Revenues over (under) Expenditures:	\$20,285	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	52.29%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$113,975	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$151	\$136	\$81

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$113,975	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$133,480</b>	\$126,531	\$
Per Capita Debt:	<b>\$177</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

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



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Point Fire Protection District</b>		
<b>Unit Code:</b>	007/020/06	<b>County:</b>	Calhoun
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$53,700		
<b>Equalized Assessed Valuation:</b>	\$18,865,212		
<b>Population:</b>	5,084		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$123,359	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$24	\$126	\$76
Revenue Collected During FY 18:	\$52,630	\$207,233	\$143,155
Expenditures During FY 18:	\$31,055	\$200,282	\$125,029
Per Capita Revenue:	\$10	\$113	\$79
Per Capita Expenditures:	\$6	\$106	\$67
Revenues over (under) Expenditures:	\$21,575	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	466.70%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$144,934	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$29	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$144,934	\$93,541	\$

##### Net Assets

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

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

**Enterprise Funds**

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Polo Fire Protection District</b>		
<b>Unit Code:</b>	071/080/06	<b>County:</b>	Ogle
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$965,200		
<b>Equalized Assessed Valuation:</b>	\$81,564,659		
<b>Population:</b>	6,300		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	40		
<b>Salaries Paid:</b>	\$65,422		

<b>Blended Component Units</b>

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$220,498	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$35	\$126	\$76
Revenue Collected During FY 18:	\$796,939	\$207,233	\$143,155
Expenditures During FY 18:	\$654,434	\$200,282	\$125,029
Per Capita Revenue:	\$126	\$113	\$79
Per Capita Expenditures:	\$104	\$106	\$67
Revenues over (under) Expenditures:	\$142,505	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	55.47%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$363,003	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$58	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$210,466	\$13,375	\$
Total Unreserved Funds:	\$152,537	\$93,541	\$

##### Net Assets

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Pontiac Rural Fire Protection District</b>		
<b>Unit Code:</b>	053/080/06	<b>County:</b>	Livingston
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$210,070		
<b>Equalized Assessed Valuation:</b>	\$80,020,325		
<b>Population:</b>	2,450		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	3	
	<b>Salaries Paid:</b>	\$2,100	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	<b>\$104,081</b>	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	<b>\$42</b>	\$126	\$76
Revenue Collected During FY 18:	<b>\$223,236</b>	\$207,233	\$143,155
Expenditures During FY 18:	<b>\$318,725</b>	\$200,282	\$125,029
Per Capita Revenue:	<b>\$91</b>	\$113	\$79
Per Capita Expenditures:	<b>\$130</b>	\$106	\$67
Revenues over (under) Expenditures:	<b>-\$95,489</b>	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	<b>17.44%</b>	201.51%	121.11%
Ending Fund Balance for FY 18:	<b>\$55,592</b>	\$254,489	\$154,310
Per Capita Ending Fund Balance:	<b>\$23</b>	\$136	\$81

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	<b>\$55,592</b>	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Powerton Fire Protection District</b>		
<b>Unit Code:</b>	090/150/06	<b>County:</b>	Tazewell
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$340,220		
<b>Equalized Assessed Valuation:</b>	\$12,474,020		
<b>Population:</b>	100		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,967	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$40	\$126	\$76
Revenue Collected During FY 18:	\$334,411	\$207,233	\$143,155
Expenditures During FY 18:	\$338,028	\$200,282	\$125,029
Per Capita Revenue:	\$3,344	\$113	\$79
Per Capita Expenditures:	\$3,380	\$106	\$67
Revenues over (under) Expenditures:	-\$3,617	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	0.10%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$350	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$4	\$136	\$81

##### Equity

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

##### Net Assets

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Prairie Fire Protection District</b>		
<b>Unit Code:</b>	057/155/06	<b>County:</b>	Madison
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$232,350		
<b>Equalized Assessed Valuation:</b>	\$30,619,080		
<b>Population:</b>	1,200		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$50,489	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$42	\$126	\$76
Revenue Collected During FY 18:	\$118,544	\$207,233	\$143,155
Expenditures During FY 18:	\$224,943	\$200,282	\$125,029
Per Capita Revenue:	\$99	\$113	\$79
Per Capita Expenditures:	\$187	\$106	\$67
Revenues over (under) Expenditures:	-\$106,399	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	32.94%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$74,090	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$62	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$74,090	\$93,541	\$

##### Net Assets

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$89,495</b>	\$126,531	\$
Per Capita Debt:	<b>\$75</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Prairie Du Pont Fire Protection District</b>														
<b>Unit Code:</b>	088/190/06	<b>County:</b>	St. Clair												
<b>Fiscal Year End:</b>	4/30/2018														
<b>Accounting Method:</b>	Cash With Assets														
<b>Appropriation or Budget:</b>	\$265,000														
<b>Equalized Assessed Valuation:</b>	\$15,499,019														
<b>Population:</b>	45,000														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$199,339	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$4	\$126	\$76
Revenue Collected During FY 18:	\$118,149	\$207,233	\$143,155
Expenditures During FY 18:	\$127,546	\$200,282	\$125,029
Per Capita Revenue:	\$3	\$113	\$79
Per Capita Expenditures:	\$3	\$106	\$67
Revenues over (under) Expenditures:	-\$9,397	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	151.77%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$193,579	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$4	\$136	\$81

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$67,434	\$22,450	\$
Total Unrestricted Net Assets:	\$151,239	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$316,185</b>	\$126,531	\$
Per Capita Debt:	<b>\$7</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.39%</b>	0.07%	0.00%

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Prairie Licking Fire Protection District</b>														
<b>Unit Code:</b>	017/045/06	<b>County:</b>	Crawford												
<b>Fiscal Year End:</b>	4/30/2018														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$132,430														
<b>Equalized Assessed Valuation:</b>	\$16,221,935														
<b>Population:</b>	900														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$81,030	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$90	\$126	\$76
Revenue Collected During FY 18:	\$80,098	\$207,233	\$143,155
Expenditures During FY 18:	\$18,500	\$200,282	\$125,029
Per Capita Revenue:	\$89	\$113	\$79
Per Capita Expenditures:	\$21	\$106	\$67
Revenues over (under) Expenditures:	\$61,598	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	770.96%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$142,628	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$158	\$136	\$81

##### Equity

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

##### Net Assets

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Princeton Rural Fire Protection District</b>		
<b>Unit Code:</b>	006/120/06	<b>County:</b>	Bureau
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$152,800		
<b>Equalized Assessed Valuation:</b>	\$56,158,274		
<b>Population:</b>	2,206		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$266,082	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$121	\$126	\$76
Revenue Collected During FY 18:	\$142,363	\$207,233	\$143,155
Expenditures During FY 18:	\$126,074	\$200,282	\$125,029
Per Capita Revenue:	\$65	\$113	\$79
Per Capita Expenditures:	\$57	\$106	\$67
Revenues over (under) Expenditures:	\$16,289	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	223.97%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$282,371	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$128	\$136	\$81

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$475	\$22,450	\$
Total Unrestricted Net Assets:	\$281,896	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

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

**Enterprise Funds**

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



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Prophetstown Fire Protection District</b>		
<b>Unit Code:</b>	098/040/06	<b>County:</b>	Whiteside
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$1,050,000		
<b>Equalized Assessed Valuation:</b>	\$60,578,150		
<b>Population:</b>	4,000		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	12	
	<b>Salaries Paid:</b>	\$204,567	

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$460,914	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$115	\$126	\$76
Revenue Collected During FY 18:	\$552,519	\$207,233	\$143,155
Expenditures During FY 18:	\$493,728	\$200,282	\$125,029
Per Capita Revenue:	\$138	\$113	\$79
Per Capita Expenditures:	\$123	\$106	\$67
Revenues over (under) Expenditures:	\$58,791	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	105.26%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$519,705	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$130	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$517,933	\$93,541	\$

##### Net Assets

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Prospect Heights Fire Protection District</b>		
<b>Unit Code:</b>	016/290/06	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	12/31/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$4,058,596		
<b>Equalized Assessed Valuation:</b>	\$391,779,064		
<b>Population:</b>	16,408		
<b>Employees:</b>			
<b>Full Time:</b>	15		
<b>Part Time:</b>	38		
<b>Salaries Paid:</b>	\$2,617,882		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,108,766	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$129	\$169	\$94
Revenue Collected During FY 18:	\$4,598,888	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$5,192,036	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$280	\$253	\$218
Per Capita Expenditures:	\$316	\$250	\$216
Revenues over (under) Expenditures:	-\$593,148	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	29.19%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$1,515,618	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$92	\$171	\$92

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,281,512	\$671,107	\$161,984
Total Unrestricted Net Assets:	-\$1,549,846	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$2,817,363</b>	<b>\$3,547,817</b>	<b>\$214,199</b>
Per Capita Debt:	<b>\$172</b>	<b>\$124</b>	<b>\$19</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Q.E.M. Fire Protection District		
<b>Unit Code:</b>	042/010/06	<b>County:</b>	Jersey
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$293,600		
<b>Equalized Assessed Valuation:</b>	\$71,166,371		
<b>Population:</b>	6,542		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	17		
<b>Salaries Paid:</b>	\$16,662		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$187,295	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$29	\$126	\$76
Revenue Collected During FY 18:	\$311,058	\$207,233	\$143,155
Expenditures During FY 18:	\$164,992	\$200,282	\$125,029
Per Capita Revenue:	\$48	\$113	\$79
Per Capita Expenditures:	\$25	\$106	\$67
Revenues over (under) Expenditures:	\$146,066	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	144.20%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$237,911	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$36	\$136	\$81

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$29,588	\$22,450	\$
Total Unrestricted Net Assets:	\$220,423	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$194,269</b>	<b>\$126,531</b>	<b>\$</b>
Per Capita Debt:	<b>\$30</b>	<b>\$59</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Randolph Township Fire Protection District</b>		
<b>Unit Code:</b>	064/160/06	<b>County:</b>	McLean
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$572,655		
<b>Equalized Assessed Valuation:</b>	\$69,928,524		
<b>Population:</b>	4,002		
<b>Employees:</b>			
<b>Full Time:</b>	4		
<b>Part Time:</b>	17		
<b>Salaries Paid:</b>	\$161,864		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$71,923	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$18	\$126	\$76
Revenue Collected During FY 18:	\$423,804	\$207,233	\$143,155
Expenditures During FY 18:	\$387,694	\$200,282	\$125,029
Per Capita Revenue:	\$106	\$113	\$79
Per Capita Expenditures:	\$97	\$106	\$67
Revenues over (under) Expenditures:	\$36,110	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	122.41%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$474,579	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$119	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$474,579	\$93,541	\$

##### Net Assets

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$305,000</b>	\$126,531	\$
Per Capita Debt:	<b>\$76</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

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



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Rankin Fire Protection District</b>														
<b>Unit Code:</b>	092/060/06	<b>County:</b>	Vermilion												
<b>Fiscal Year End:</b>	6/30/2018														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$306,285														
<b>Equalized Assessed Valuation:</b>	\$37,265,858														
<b>Population:</b>	561														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$57,402	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$102	\$126	\$76
Revenue Collected During FY 18:	\$173,452	\$207,233	\$143,155
Expenditures During FY 18:	\$184,920	\$200,282	\$125,029
Per Capita Revenue:	\$309	\$113	\$79
Per Capita Expenditures:	\$330	\$106	\$67
Revenues over (under) Expenditures:	-\$11,468	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	24.84%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$45,934	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$82	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$75,854	\$93,541	\$

##### Net Assets

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Rapids City Fire Protection District</b>		
<b>Unit Code:</b>	081/130/06	<b>County:</b>	Rock Island
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$694,200		
<b>Equalized Assessed Valuation:</b>	\$123,988,859		
<b>Population:</b>	9,000		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	1		
<b>Salaries Paid:</b>	\$6,000		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$450,590	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$50	\$126	\$76
Revenue Collected During FY 18:	\$384,564	\$207,233	\$143,155
Expenditures During FY 18:	\$278,723	\$200,282	\$125,029
Per Capita Revenue:	\$43	\$113	\$79
Per Capita Expenditures:	\$31	\$106	\$67
Revenues over (under) Expenditures:	\$105,841	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	199.64%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$556,431	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$62	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$535,901	\$13,375	\$
Total Unreserved Funds:	\$20,530	\$93,541	\$

##### Net Assets

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$125,000</b>	\$126,531	\$
Per Capita Debt:	<b>\$14</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Raritan Fire Protection District</b>		
<b>Unit Code:</b>	036/025/06	<b>County:</b>	Henderson
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$230,000		
<b>Equalized Assessed Valuation:</b>	\$15,205,266		
<b>Population:</b>	275		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	20		
<b>Salaries Paid:</b>	\$3,640		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$165,800	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$603	\$126	\$76
Revenue Collected During FY 18:	\$47,438	\$207,233	\$143,155
Expenditures During FY 18:	\$27,806	\$200,282	\$125,029
Per Capita Revenue:	\$173	\$113	\$79
Per Capita Expenditures:	\$101	\$106	\$67
Revenues over (under) Expenditures:	\$19,632	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	666.88%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$185,432	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$674	\$136	\$81

##### Equity

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

##### Net Assets

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Raymond Fire Protection District</b>														
<b>Unit Code:</b>	068/020/06	<b>County:</b>	Montgomery												
<b>Fiscal Year End:</b>	7/31/2018														
<b>Accounting Method:</b>	Cash With Assets														
<b>Appropriation or Budget:</b>	\$193,000														
<b>Equalized Assessed Valuation:</b>	\$51,549,620														
<b>Population:</b>	1,200														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$171,451	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$143	\$126	\$76
Revenue Collected During FY 18:	\$117,962	\$207,233	\$143,155
Expenditures During FY 18:	\$201,655	\$200,282	\$125,029
Per Capita Revenue:	\$98	\$113	\$79
Per Capita Expenditures:	\$168	\$106	\$67
Revenues over (under) Expenditures:	-\$83,693	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	43.52%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$87,758	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$73	\$136	\$81

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$197	\$22,450	\$
Total Unrestricted Net Assets:	\$87,561	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Reading Fire Protection District		
<b>Unit Code:</b>	053/075/06	<b>County:</b>	Livingston
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$89,100		
<b>Equalized Assessed Valuation:</b>	\$38,836,909		
<b>Population:</b>	4,500		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$157,843	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$35	\$126	\$76
Revenue Collected During FY 18:	\$159,787	\$207,233	\$143,155
Expenditures During FY 18:	\$38,944	\$200,282	\$125,029
Per Capita Revenue:	\$36	\$113	\$79
Per Capita Expenditures:	\$9	\$106	\$67
Revenues over (under) Expenditures:	\$120,843	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	715.61%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$278,686	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$62	\$136	\$81

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$50,458	\$22,450	\$
Total Unrestricted Net Assets:	\$228,228	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Reddick Community Fire Protection District		
<b>Unit Code:</b>	053/085/06	<b>County:</b>	Livingston
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,310,831		
<b>Equalized Assessed Valuation:</b>	\$11,828,827		
<b>Population:</b>	750		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	12	
	<b>Salaries Paid:</b>	\$6,277	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$191,236	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$255	\$126	\$76
Revenue Collected During FY 18:	\$111,694	\$207,233	\$143,155
Expenditures During FY 18:	\$76,861	\$200,282	\$125,029
Per Capita Revenue:	\$149	\$113	\$79
Per Capita Expenditures:	\$102	\$106	\$67
Revenues over (under) Expenditures:	\$34,833	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	294.13%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$226,069	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$301	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$226,069	\$93,541	\$

##### Net Assets

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

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

**Enterprise Funds**

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Reynolds Fire Protection District		
<b>Unit Code:</b>	081/140/06	<b>County:</b>	Rock Island
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$205,028		
<b>Equalized Assessed Valuation:</b>	\$45,787,510		
<b>Population:</b>	15,000		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$241,181	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$16	\$126	\$76
Revenue Collected During FY 18:	\$192,378	\$207,233	\$143,155
Expenditures During FY 18:	\$102,993	\$200,282	\$125,029
Per Capita Revenue:	\$13	\$113	\$79
Per Capita Expenditures:	\$7	\$106	\$67
Revenues over (under) Expenditures:	\$89,385	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	320.96%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$330,566	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$22	\$136	\$81

##### Equity

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

##### Net Assets

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Richmond Fire Protection District		
<b>Unit Code:</b>	063/110/06	<b>County:</b>	Mchenry
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,256,750		
<b>Equalized Assessed Valuation:</b>	\$96,542,516		
<b>Population:</b>	5,750		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	32		
<b>Salaries Paid:</b>	\$499,374		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$94,784	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$16	\$169	\$94
Revenue Collected During FY 18:	\$922,189	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$1,112,098	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$160	\$253	\$218
Per Capita Expenditures:	\$193	\$250	\$216
Revenues over (under) Expenditures:	-\$189,909	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	4.39%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$48,875	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$9	\$171	\$92

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$48,875	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$428,916</b>	<b>\$3,547,817</b>	<b>\$214,199</b>
Per Capita Debt:	<b>\$75</b>	<b>\$124</b>	<b>\$19</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

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



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Richwood Fire Protection District</b>														
<b>Unit Code:</b>	007/030/06	<b>County:</b>	Calhoun												
<b>Fiscal Year End:</b>	5/31/2018														
<b>Accounting Method:</b>	Cash With Assets														
<b>Appropriation or Budget:</b>	\$21,000														
<b>Equalized Assessed Valuation:</b>	\$11,887,460														
<b>Population:</b>	1,500														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$48,602	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$32	\$126	\$76
Revenue Collected During FY 18:	\$22,067	\$207,233	\$143,155
Expenditures During FY 18:	\$13,923	\$200,282	\$125,029
Per Capita Revenue:	\$15	\$113	\$79
Per Capita Expenditures:	\$9	\$106	\$67
Revenues over (under) Expenditures:	\$8,144	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	407.57%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$56,746	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$38	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$56,746	\$93,541	\$

##### Net Assets

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Ridge Farm Fire Protection District														
<b>Unit Code:</b>	092/070/06	<b>County:</b>	Vermilion												
<b>Fiscal Year End:</b>	4/30/2018														
<b>Accounting Method:</b>	Cash With Assets														
<b>Appropriation or Budget:</b>	\$254,123														
<b>Equalized Assessed Valuation:</b>	\$19,764,876														
<b>Population:</b>	989														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td style="border: 1px solid black; width: 15%;"></td> <td style="border: 1px solid black; width: 15%;"></td> <td style="border: 1px solid black; width: 15%;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td style="border: 1px solid black;"></td> <td style="border: 1px solid black;"></td> <td style="border: 1px solid black;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td style="border: 1px solid black;"></td> <td style="border: 1px solid black;"></td> <td style="border: 1px solid black; text-align: right;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>			\$
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>			\$												

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$157,695	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$159	\$126	\$76
Revenue Collected During FY 18:	\$100,156	\$207,233	\$143,155
Expenditures During FY 18:	\$176,872	\$200,282	\$125,029
Per Capita Revenue:	\$101	\$113	\$79
Per Capita Expenditures:	\$179	\$106	\$67
Revenues over (under) Expenditures:	-\$76,716	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	45.78%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$80,979	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$82	\$136	\$81

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$19,352	\$22,450	\$
Total Unrestricted Net Assets:	\$61,627	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Ridge Lake Fire Protection District</b>														
<b>Unit Code:</b>	060/060/06	<b>County:</b>	Mason												
<b>Fiscal Year End:</b>	4/30/2018														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$38,439														
<b>Equalized Assessed Valuation:</b>	\$4,268,900														
<b>Population:</b>	900														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 5px; text-align: right;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$25,696	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$29	\$126	\$76
Revenue Collected During FY 18:	\$21,349	\$207,233	\$143,155
Expenditures During FY 18:	\$30,828	\$200,282	\$125,029
Per Capita Revenue:	\$24	\$113	\$79
Per Capita Expenditures:	\$34	\$106	\$67
Revenues over (under) Expenditures:	-\$9,479	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	52.60%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$16,217	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$18	\$136	\$81

##### Equity

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

##### Net Assets

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$10,500</b>	\$126,531	\$
Per Capita Debt:	<b>\$12</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Rio Fire Protection District</b>		
<b>Unit Code:</b>	048/110/06	<b>County:</b>	Knox
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$102,450		
<b>Equalized Assessed Valuation:</b>	\$15,632,093		
<b>Population:</b>	390		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$224,439	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$575	\$126	\$76
Revenue Collected During FY 18:	\$62,978	\$207,233	\$143,155
Expenditures During FY 18:	\$83,703	\$200,282	\$125,029
Per Capita Revenue:	\$161	\$113	\$79
Per Capita Expenditures:	\$215	\$106	\$67
Revenues over (under) Expenditures:	-\$20,725	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	243.38%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$203,714	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$522	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$192,645	\$93,541	\$

##### Net Assets

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Riverton Area Fire Protection District		
<b>Unit Code:</b>	083/155/06	<b>County:</b>	Sangamon
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$325,000		
<b>Equalized Assessed Valuation:</b>	\$104,477,343		
<b>Population:</b>	8,000		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	26	
	<b>Salaries Paid:</b>	\$40,556	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$346,746	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$43	\$126	\$76
Revenue Collected During FY 18:	\$304,491	\$207,233	\$143,155
Expenditures During FY 18:	\$239,540	\$200,282	\$125,029
Per Capita Revenue:	\$38	\$113	\$79
Per Capita Expenditures:	\$30	\$106	\$67
Revenues over (under) Expenditures:	\$64,951	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	171.87%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$411,697	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$51	\$136	\$81

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$411,697	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$615,000</b>	\$126,531	\$
Per Capita Debt:	<b>\$77</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Rivoli Fire Protection District</b>		
<b>Unit Code:</b>	066/050/06	<b>County:</b>	Mercer
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$102,100		
<b>Equalized Assessed Valuation:</b>	\$19,470,200		
<b>Population:</b>	1,210		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$227,849	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$188	\$126	\$76
Revenue Collected During FY 18:	\$61,536	\$207,233	\$143,155
Expenditures During FY 18:	\$40,783	\$200,282	\$125,029
Per Capita Revenue:	\$51	\$113	\$79
Per Capita Expenditures:	\$34	\$106	\$67
Revenues over (under) Expenditures:	\$20,753	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	609.87%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$248,722	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$206	\$136	\$81

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$248,722	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Roanoke Fire Protection District		
<b>Unit Code:</b>	102/065/06	<b>County:</b>	Woodford
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,042,600		
<b>Equalized Assessed Valuation:</b>	\$58,560,284		
<b>Population:</b>	2,065		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	33		
<b>Salaries Paid:</b>	\$41,800		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$715,365	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$346	\$126	\$76
Revenue Collected During FY 18:	\$392,798	\$207,233	\$143,155
Expenditures During FY 18:	\$286,589	\$200,282	\$125,029
Per Capita Revenue:	\$190	\$113	\$79
Per Capita Expenditures:	\$139	\$106	\$67
Revenues over (under) Expenditures:	\$106,209	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	286.67%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$821,574	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$398	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$821,574	\$93,541	\$

##### Net Assets

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Roberts Park Fire Protection District</b>		
<b>Unit Code:</b>	016/310/06	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$4,346,844		
<b>Equalized Assessed Valuation:</b>	\$395,046,264		
<b>Population:</b>	20,100		
<b>Employees:</b>			
	<b>Full Time:</b>	18	
	<b>Part Time:</b>	47	
	<b>Salaries Paid:</b>	\$2,688,812	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,695,067	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$84	\$169	\$94
Revenue Collected During FY 18:	\$4,026,398	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$4,211,680	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$200	\$253	\$218
Per Capita Expenditures:	\$210	\$250	\$216
Revenues over (under) Expenditures:	-\$185,282	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	35.85%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$1,509,785	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$75	\$171	\$92

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,731,502	\$671,107	\$161,984
Total Unrestricted Net Assets:	-\$2,221,718	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$164,517</b>	<b>\$3,547,817</b>	<b>\$214,199</b>
Per Capita Debt:	<b>\$8</b>	<b>\$124</b>	<b>\$19</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

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



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Roberts-Melvin Fire Protection District</b>		
<b>Unit Code:</b>	027/040/06	<b>County:</b>	Ford
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$191,572		
<b>Equalized Assessed Valuation:</b>	\$31,066,300		
<b>Population:</b>	1,370		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	8	
	<b>Salaries Paid:</b>	\$5,000	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	<b>\$367,756</b>	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	<b>\$268</b>	\$126	\$76
Revenue Collected During FY 18:	<b>\$143,344</b>	\$207,233	\$143,155
Expenditures During FY 18:	<b>\$97,421</b>	\$200,282	\$125,029
Per Capita Revenue:	<b>\$105</b>	\$113	\$79
Per Capita Expenditures:	<b>\$71</b>	\$106	\$67
Revenues over (under) Expenditures:	<b>\$45,923</b>	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	<b>424.83%</b>	201.51%	121.11%
Ending Fund Balance for FY 18:	<b>\$413,877</b>	\$254,489	\$154,310
Per Capita Ending Fund Balance:	<b>\$302</b>	\$136	\$81

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$49,174</b>	\$22,450	\$
Total Unrestricted Net Assets:	<b>\$364,703</b>	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$127,095</b>	\$126,531	\$
Per Capita Debt:	<b>\$93</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Robinson Twp Fire Protection District</b>		
<b>Unit Code:</b>	017/050/06	<b>County:</b>	Crawford
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,377,100		
<b>Equalized Assessed Valuation:</b>	\$337,132,865		
<b>Population:</b>	7,713		
<b>Employees:</b>			
<b>Full Time:</b>	9		
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$551,063		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,381,635	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$179	\$169	\$94
Revenue Collected During FY 18:	\$1,037,786	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$974,085	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$135	\$253	\$218
Per Capita Expenditures:	\$126	\$250	\$216
Revenues over (under) Expenditures:	\$63,701	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	148.38%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$1,445,336	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$187	\$171	\$92

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$13,468	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$1,431,868	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$404,648</b>	<b>\$3,547,817</b>	<b>\$214,199</b>
Per Capita Debt:	<b>\$52</b>	<b>\$124</b>	<b>\$19</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Rochester Fire Protection District		
<b>Unit Code:</b>	083/160/06	<b>County:</b>	Sangamon
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,293,687		
<b>Equalized Assessed Valuation:</b>	\$188,147,194		
<b>Population:</b>	4,500		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	48	
	<b>Salaries Paid:</b>	\$93,114	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$513,499	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$114	\$126	\$76
Revenue Collected During FY 18:	\$616,071	\$207,233	\$143,155
Expenditures During FY 18:	\$416,012	\$200,282	\$125,029
Per Capita Revenue:	\$137	\$113	\$79
Per Capita Expenditures:	\$92	\$106	\$67
Revenues over (under) Expenditures:	\$200,059	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	171.52%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$713,558	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$159	\$136	\$81

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$157,151	\$22,450	\$
Total Unrestricted Net Assets:	\$556,407	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$106,197</b>	<b>\$126,531</b>	<b>\$</b>
Per Capita Debt:	<b>\$24</b>	<b>\$59</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Rock City Fire Protection District</b>														
<b>Unit Code:</b>	089/090/06	<b>County:</b>	Stephenson												
<b>Fiscal Year End:</b>	4/30/2018														
<b>Accounting Method:</b>	Cash With Assets														
<b>Appropriation or Budget:</b>	\$301,905														
<b>Equalized Assessed Valuation:</b>	\$24,333,995														
<b>Population:</b>	782														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$130,473	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$167	\$126	\$76
Revenue Collected During FY 18:	\$203,852	\$207,233	\$143,155
Expenditures During FY 18:	\$166,218	\$200,282	\$125,029
Per Capita Revenue:	\$261	\$113	\$79
Per Capita Expenditures:	\$213	\$106	\$67
Revenues over (under) Expenditures:	\$37,634	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	101.14%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$168,107	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$215	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$168,107	\$93,541	\$

##### Net Assets

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$334,000</b>	\$126,531	\$
Per Capita Debt:	<b>\$427</b>	\$59	\$
General Obligation Debt over EAV:	<b>1.37%</b>	0.07%	0.00%

#### Enterprise Funds

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



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Rock Falls Rural Fire Protection District</b>														
<b>Unit Code:</b>	098/050/06	<b>County:</b>	Whiteside												
<b>Fiscal Year End:</b>	4/30/2018														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$285,000														
<b>Equalized Assessed Valuation:</b>	\$90,783,135														
<b>Population:</b>	4,000														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$166,056	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$42	\$126	\$76
Revenue Collected During FY 18:	\$272,837	\$207,233	\$143,155
Expenditures During FY 18:	\$362,702	\$200,282	\$125,029
Per Capita Revenue:	\$68	\$113	\$79
Per Capita Expenditures:	\$91	\$106	\$67
Revenues over (under) Expenditures:	-\$89,865	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	21.01%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$76,191	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$19	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$76,192	\$93,541	\$

##### Net Assets

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Rockdale Fire Protection District</b>		
<b>Unit Code:</b>	099/125/06	<b>County:</b>	Will
<b>Fiscal Year End:</b>	12/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,104,406		
<b>Equalized Assessed Valuation:</b>	\$68,407,342		
<b>Population:</b>	1,976		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	28		
<b>Salaries Paid:</b>	\$31,291		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$689,907	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$349	\$126	\$76
Revenue Collected During FY 18:	\$438,392	\$207,233	\$143,155
Expenditures During FY 18:	\$531,587	\$200,282	\$125,029
Per Capita Revenue:	\$222	\$113	\$79
Per Capita Expenditures:	\$269	\$106	\$67
Revenues over (under) Expenditures:	-\$93,195	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	112.25%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$596,712	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$302	\$136	\$81

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$21,171	\$22,450	\$
Total Unrestricted Net Assets:	\$575,541	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Rockland Fire Protection District</b>		
<b>Unit Code:</b>	049/110/06	<b>County:</b>	Lake
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$733,000		
<b>Equalized Assessed Valuation:</b>	\$94,247,424		
<b>Population:</b>	2,288		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	37		
<b>Salaries Paid:</b>	\$159,440		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$302,402	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$132	\$126	\$76
Revenue Collected During FY 18:	\$641,154	\$207,233	\$143,155
Expenditures During FY 18:	\$583,217	\$200,282	\$125,029
Per Capita Revenue:	\$280	\$113	\$79
Per Capita Expenditures:	\$255	\$106	\$67
Revenues over (under) Expenditures:	\$57,937	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	61.78%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$360,339	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$157	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$360,339	\$93,541	\$

##### Net Assets

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$577,660</b>	\$126,531	\$
Per Capita Debt:	<b>\$252</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Rockton Fire Protection District</b>		
<b>Unit Code:</b>	101/100/06	<b>County:</b>	Winnebago
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$2,578,050		
<b>Equalized Assessed Valuation:</b>	\$220,657,488		
<b>Population:</b>	7,525		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	52		
<b>Salaries Paid:</b>	\$452,792		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$4,177,133	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$555	\$169	\$94
Revenue Collected During FY 18:	\$1,992,953	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$1,376,670	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$265	\$253	\$218
Per Capita Expenditures:	\$183	\$250	\$216
Revenues over (under) Expenditures:	\$616,283	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	348.19%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$4,793,416	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$637	\$171	\$92

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$4,793,416	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Rolling Acres Fire Protection District</b>														
<b>Unit Code:</b>	010/115/06	<b>County:</b>	Champaign												
<b>Fiscal Year End:</b>	4/30/2018														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$35,993														
<b>Equalized Assessed Valuation:</b>	\$9,337,600														
<b>Population:</b>	675														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$22,754	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$34	\$126	\$76
Revenue Collected During FY 18:	\$35,992	\$207,233	\$143,155
Expenditures During FY 18:	\$31,788	\$200,282	\$125,029
Per Capita Revenue:	\$53	\$113	\$79
Per Capita Expenditures:	\$47	\$106	\$67
Revenues over (under) Expenditures:	\$4,204	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	84.81%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$26,958	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$40	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$26,958	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Roodhouse Fire Protection District</b>		
<b>Unit Code:</b>	031/030/06	<b>County:</b>	Greene
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$163,400		
<b>Equalized Assessed Valuation:</b>	\$29,030,286		
<b>Population:</b>	1,689		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$63,255	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$37	\$126	\$76
Revenue Collected During FY 18:	\$101,383	\$207,233	\$143,155
Expenditures During FY 18:	\$92,634	\$200,282	\$125,029
Per Capita Revenue:	\$60	\$113	\$79
Per Capita Expenditures:	\$55	\$106	\$67
Revenues over (under) Expenditures:	\$8,749	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	77.73%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$72,004	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$43	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$72,004	\$93,541	\$

##### Net Assets

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$70,587</b>	\$126,531	\$
Per Capita Debt:	<b>\$42</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Rosedale Fire Protection District</b>														
<b>Unit Code:</b>	042/020/06	<b>County:</b>	Jersey												
<b>Fiscal Year End:</b>	4/30/2018														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$20,000														
<b>Equalized Assessed Valuation:</b>	\$6,323,329														
<b>Population:</b>	515														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$27,366	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$53	\$126	\$76
Revenue Collected During FY 18:	\$18,973	\$207,233	\$143,155
Expenditures During FY 18:	\$17,908	\$200,282	\$125,029
Per Capita Revenue:	\$37	\$113	\$79
Per Capita Expenditures:	\$35	\$106	\$67
Revenues over (under) Expenditures:	\$1,065	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	158.76%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$28,431	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$55	\$136	\$81

##### Equity

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

##### Net Assets

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Roselle #1 Fire Protection District</b>								
<b>Unit Code:</b>	022/185/06	<b>County:</b>	Dupage						
<b>Fiscal Year End:</b>	12/31/2018								
<b>Accounting Method:</b>	Cash								
<b>Appropriation or Budget:</b>	\$1,641,200								
<b>Equalized Assessed Valuation:</b>	\$148,627,059								
<b>Population:</b>	23,000								
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td style="border: 1px solid black; width: 100px; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td style="border: 1px solid black; width: 100px; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td style="border: 1px solid black; width: 100px; height: 20px; text-align: right;">\$</td> </tr> </table>			<b>Full Time:</b>		<b>Part Time:</b>		<b>Salaries Paid:</b>	\$
<b>Full Time:</b>									
<b>Part Time:</b>									
<b>Salaries Paid:</b>	\$								

**Blended Component Units**

Number Submitted = 1

Roselle#1 Fire Protection District

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$759,937	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$33	\$126	\$76
Revenue Collected During FY 18:	\$803,844	\$207,233	\$143,155
Expenditures During FY 18:	\$720,852	\$200,282	\$125,029
Per Capita Revenue:	\$35	\$113	\$79
Per Capita Expenditures:	\$31	\$106	\$67
Revenues over (under) Expenditures:	\$82,992	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	116.94%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$842,929	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$37	\$136	\$81

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$130,679	\$22,450	\$
Total Unrestricted Net Assets:	\$712,250	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

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

**Enterprise Funds**

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



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Roseville-Swan-Point Pleasant-Ellison Fire Protection District		
<b>Unit Code:</b>	094/030/06	<b>County:</b>	Warren
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,258,259		
<b>Equalized Assessed Valuation:</b>	\$69,600,284		
<b>Population:</b>	3,000		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	45	
	<b>Salaries Paid:</b>	\$32,551	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$592,610	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$198	\$126	\$76
Revenue Collected During FY 18:	\$436,383	\$207,233	\$143,155
Expenditures During FY 18:	\$356,074	\$200,282	\$125,029
Per Capita Revenue:	\$145	\$113	\$79
Per Capita Expenditures:	\$119	\$106	\$67
Revenues over (under) Expenditures:	\$80,309	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	188.98%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$672,919	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$224	\$136	\$81

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$414,357	\$22,450	\$
Total Unrestricted Net Assets:	\$258,891	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$1,296,343</b>	\$126,531	\$
Per Capita Debt:	<b>\$432</b>	\$59	\$
General Obligation Debt over EAV:	<b>1.70%</b>	0.07%	0.00%

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Rosewood Heights Fire Protection District</b>		
<b>Unit Code:</b>	057/160/06	<b>County:</b>	Madison
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$703,700		
<b>Equalized Assessed Valuation:</b>	\$44,702,030		
<b>Population:</b>	4,038		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	6	
	<b>Salaries Paid:</b>	\$56,704	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$268,704	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$67	\$126	\$76
Revenue Collected During FY 18:	\$195,925	\$207,233	\$143,155
Expenditures During FY 18:	\$217,467	\$200,282	\$125,029
Per Capita Revenue:	\$49	\$113	\$79
Per Capita Expenditures:	\$54	\$106	\$67
Revenues over (under) Expenditures:	-\$21,542	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	113.65%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$247,162	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$61	\$136	\$81

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$131,491	\$22,450	\$
Total Unrestricted Net Assets:	\$115,671	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$149,359</b>	\$126,531	\$
Per Capita Debt:	<b>\$37</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Rossville Fire Protection District</b>		
<b>Unit Code:</b>	092/075/06	<b>County:</b>	Vermilion
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$195,805		
<b>Equalized Assessed Valuation:</b>	\$27,692,456		
<b>Population:</b>	1,230		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$178,972	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$146	\$126	\$76
Revenue Collected During FY 18:	\$171,378	\$207,233	\$143,155
Expenditures During FY 18:	\$190,748	\$200,282	\$125,029
Per Capita Revenue:	\$139	\$113	\$79
Per Capita Expenditures:	\$155	\$106	\$67
Revenues over (under) Expenditures:	-\$19,370	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	83.67%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$159,602	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$130	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$159,602	\$93,541	\$

##### Net Assets

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$609,000</b>	\$126,531	\$
Per Capita Debt:	<b>\$495</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Rural Griggsville Fire Protection District</b>		
<b>Unit Code:</b>	075/053/06	<b>County:</b>	Pike
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$18,059		
<b>Equalized Assessed Valuation:</b>	\$15,147,409		
<b>Population:</b>	400		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

<b>Blended Component Units</b>

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$5,177	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$13	\$126	\$76
Revenue Collected During FY 18:	\$18,059	\$207,233	\$143,155
Expenditures During FY 18:	\$17,507	\$200,282	\$125,029
Per Capita Revenue:	\$45	\$113	\$79
Per Capita Expenditures:	\$44	\$106	\$67
Revenues over (under) Expenditures:	\$552	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	32.72%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$5,729	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$14	\$136	\$81

##### Equity

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

##### Net Assets

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Rural Pittsfield Fire Protection District</b>		
<b>Unit Code:</b>	075/055/06	<b>County:</b>	Pike
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$34,000		
<b>Equalized Assessed Valuation:</b>	\$20,800,000		
<b>Population:</b>	1,500		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>		
	<b>Salaries Paid:</b>	\$	

<b>Blended Component Units</b>

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	-\$11,637	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	-\$8	\$126	\$76
Revenue Collected During FY 18:	\$32,531	\$207,233	\$143,155
Expenditures During FY 18:	\$792	\$200,282	\$125,029
Per Capita Revenue:	\$22	\$113	\$79
Per Capita Expenditures:	\$1	\$106	\$67
Revenues over (under) Expenditures:	\$31,739	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	2538.13%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$20,102	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$13	\$136	\$81

##### Equity

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

##### Net Assets

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

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

**Enterprise Funds**

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Rural Pope County Fire Protection District</b>														
<b>Unit Code:</b>	076/010/06	<b>County:</b>	Pope												
<b>Fiscal Year End:</b>	9/30/2018														
<b>Accounting Method:</b>	Cash With Assets														
<b>Appropriation or Budget:</b>	\$152,735														
<b>Equalized Assessed Valuation:</b>	\$42,737,695														
<b>Population:</b>	3,573														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$121,106	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$34	\$126	\$76
Revenue Collected During FY 18:	\$184,693	\$207,233	\$143,155
Expenditures During FY 18:	\$188,639	\$200,282	\$125,029
Per Capita Revenue:	\$52	\$113	\$79
Per Capita Expenditures:	\$53	\$106	\$67
Revenues over (under) Expenditures:	-\$3,946	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	56.04%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$105,715	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$30	\$136	\$81

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$503,859	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Rutland-Dundee Twp Fire Protection District		
<b>Unit Code:</b>	045/150/06	<b>County:</b>	Kane
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$3,770,759		
<b>Equalized Assessed Valuation:</b>	\$380,466,472		
<b>Population:</b>	14,500		
<b>Employees:</b>			
<b>Full Time:</b>	8		
<b>Part Time:</b>	23		
<b>Salaries Paid:</b>	\$1,359,951		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$764,780	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$53	\$169	\$94
Revenue Collected During FY 18:	\$2,696,004	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$2,766,998	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$186	\$253	\$218
Per Capita Expenditures:	\$191	\$250	\$216
Revenues over (under) Expenditures:	-\$70,994	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	26.01%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$719,771	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$50	\$171	\$92

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$430,019	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$44,991	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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