

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Sadorus Fire Protection District		
Unit Code:	010/125/06	County:	Champaign
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$121,405		
Equalized Assessed Valuation:	\$24,521,653		
Population:	685		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$	\$126	\$76
Revenue Collected During FY 18:	\$68,572	\$207,233	\$143,155
Expenditures During FY 18:	\$62,384	\$200,282	\$125,029
Per Capita Revenue:	\$100	\$113	\$79
Per Capita Expenditures:	\$91	\$106	\$67
Revenues over (under) Expenditures:	\$6,188	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	9.92%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$6,188	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$9	\$136	\$81

Equity

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

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$249,716	\$126,531	\$
Per Capita Debt:	\$365	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Salem Fire Protection District		
Unit Code:	058/060/06	County:	Marion
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,211,953		
Equalized Assessed Valuation:	\$141,939,929		
Population:	7,173		
Employees:			
	Full Time:	4	
	Part Time:	46	
	Salaries Paid:	\$369,342	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$604,899	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$84	\$126	\$76
Revenue Collected During FY 18:	\$786,380	\$207,233	\$143,155
Expenditures During FY 18:	\$745,743	\$200,282	\$125,029
Per Capita Revenue:	\$110	\$113	\$79
Per Capita Expenditures:	\$104	\$106	\$67
Revenues over (under) Expenditures:	\$40,637	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	86.56%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$645,536	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$90	\$136	\$81

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$251,775	\$22,450	\$
Total Unrestricted Net Assets:	\$393,761	\$98,704	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$237,712	\$126,531	\$
Per Capita Debt:	\$33	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Salina Township Fire Protection District		
Unit Code:	046/150/06	County:	Kankakee
Fiscal Year End:	5/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$234,450		
Equalized Assessed Valuation:	\$24,777,123		
Population:	1,317		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$143,797	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$109	\$126	\$76
Revenue Collected During FY 18:	\$89,199	\$207,233	\$143,155
Expenditures During FY 18:	\$164,064	\$200,282	\$125,029
Per Capita Revenue:	\$68	\$113	\$79
Per Capita Expenditures:	\$125	\$106	\$67
Revenues over (under) Expenditures:	-\$74,865	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	44.12%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$72,388	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$55	\$136	\$81

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$72,388	\$93,541	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	San Jose Fire Protection District														
Unit Code:	060/070/06	County:	Mason												
Fiscal Year End:	5/31/2018														
Accounting Method:	Cash With Assets														
Appropriation or Budget:	\$117,300														
Equalized Assessed Valuation:	\$26,827,762														
Population:	609														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:	\$		
Full Time:															
Part Time:															
Salaries Paid:	\$														

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$53,129	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$87	\$126	\$76
Revenue Collected During FY 18:	\$66,373	\$207,233	\$143,155
Expenditures During FY 18:	\$76,363	\$200,282	\$125,029
Per Capita Revenue:	\$109	\$113	\$79
Per Capita Expenditures:	\$125	\$106	\$67
Revenues over (under) Expenditures:	-\$9,990	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	56.49%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$43,139	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$71	\$136	\$81

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$43,139	\$93,541	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Sandoval Fire Protection District											
Unit Code:	058/070/06	County:	Marion									
Fiscal Year End:	4/30/2018											
Accounting Method:	Cash With Assets											
Appropriation or Budget:	\$312,250											
Equalized Assessed Valuation:	\$26,324,713											
Population:	3,589											
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="2" style="border: 1px solid black; padding: 2px;"> </td> </tr> <tr> <td>Part Time:</td> <td colspan="2" style="border: 1px solid black; padding: 2px; text-align: center;">22</td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="2" style="border: 1px solid black; padding: 2px; text-align: center;">\$64,235</td> </tr> </table>			Full Time:			Part Time:	22		Salaries Paid:	\$64,235	
Full Time:												
Part Time:	22											
Salaries Paid:	\$64,235											

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$482,885	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$135	\$126	\$76
Revenue Collected During FY 18:	\$287,632	\$207,233	\$143,155
Expenditures During FY 18:	\$192,287	\$200,282	\$125,029
Per Capita Revenue:	\$80	\$113	\$79
Per Capita Expenditures:	\$54	\$106	\$67
Revenues over (under) Expenditures:	\$95,345	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	300.71%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$578,230	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$161	\$136	\$81

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$336,626	\$98,704	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$90,000	\$126,531	\$
Per Capita Debt:	\$25	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Sandusky-Elco-Tamms Fire Protection District		
Unit Code:	002/020/06	County:	Alexander
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$15,670		
Equalized Assessed Valuation:	\$6,960,846		
Population:	1,550		
Employees:			
	Full Time:		
	Part Time:		
	Salaries Paid:	\$	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$284	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$	\$126	\$76
Revenue Collected During FY 18:	\$15,670	\$207,233	\$143,155
Expenditures During FY 18:	\$15,670	\$200,282	\$125,029
Per Capita Revenue:	\$10	\$113	\$79
Per Capita Expenditures:	\$10	\$106	\$67
Revenues over (under) Expenditures:	\$	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	1.81%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$284	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$	\$136	\$81

Equity

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

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Sandwich Community Fire Protection District		
Unit Code:	019/070/06	County:	DeKalb
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,213,955		
Equalized Assessed Valuation:	\$226,899,211		
Population:	14,500		
Employees:			
Full Time:			
Part Time:	38		
Salaries Paid:	\$130,606		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,704,990	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$118	\$169	\$94
Revenue Collected During FY 18:	\$1,199,871	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$1,088,304	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$83	\$253	\$218
Per Capita Expenditures:	\$75	\$250	\$216
Revenues over (under) Expenditures:	\$111,567	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	169.46%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$1,844,193	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$127	\$171	\$92

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$198,937	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$1,645,256	-\$2,511,844	\$413,459

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$449,021	\$3,547,817	\$214,199
Per Capita Debt:	\$31	\$124	\$19
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Sangamon Valley Fire Protection District		
Unit Code:	010/130/06	County:	Champaign
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$146,000		
Equalized Assessed Valuation:	\$91,637,625		
Population:	4,371		
Employees:			
	Full Time:		
	Part Time:	32	
	Salaries Paid:	\$12,881	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$81,939	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$19	\$126	\$76
Revenue Collected During FY 18:	\$153,404	\$207,233	\$143,155
Expenditures During FY 18:	\$161,934	\$200,282	\$125,029
Per Capita Revenue:	\$35	\$113	\$79
Per Capita Expenditures:	\$37	\$106	\$67
Revenues over (under) Expenditures:	-\$8,530	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	45.33%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$73,409	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$17	\$136	\$81

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$73,409	\$93,541	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Santa Fe Fire Protection District		
Unit Code:	014/090/06	County:	Clinton
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$114,000		
Equalized Assessed Valuation:	\$27,630,995		
Population:	605		
Employees:			
Full Time:			
Part Time:	6		
Salaries Paid:	\$2,180		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$129,161	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$213	\$126	\$76
Revenue Collected During FY 18:	\$120,650	\$207,233	\$143,155
Expenditures During FY 18:	\$135,174	\$200,282	\$125,029
Per Capita Revenue:	\$199	\$113	\$79
Per Capita Expenditures:	\$223	\$106	\$67
Revenues over (under) Expenditures:	-\$14,524	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	84.81%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$114,637	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$189	\$136	\$81

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$114,637	\$98,704	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$78,795	\$126,531	\$
Per Capita Debt:	\$130	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Saunemin Fire Protection District		
Unit Code:	053/090/06	County:	Livingston
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$175,000		
Equalized Assessed Valuation:	\$37,239,384		
Population:	950		
Employees:			
Full Time:			
Part Time:	18		
Salaries Paid:	\$9,775		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$163,367	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$172	\$126	\$76
Revenue Collected During FY 18:	\$159,834	\$207,233	\$143,155
Expenditures During FY 18:	\$91,187	\$200,282	\$125,029
Per Capita Revenue:	\$168	\$113	\$79
Per Capita Expenditures:	\$96	\$106	\$67
Revenues over (under) Expenditures:	\$68,647	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	254.44%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$232,014	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$244	\$136	\$81

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$199,514	\$93,541	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$32,500	\$126,531	\$
Per Capita Debt:	\$34	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Savanna Fire Protection District		
Unit Code:	008/045/06	County:	Carroll
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$123,500		
Equalized Assessed Valuation:	\$19,807,579		
Population:	835		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$9,241	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$11	\$126	\$76
Revenue Collected During FY 18:	\$118,907	\$207,233	\$143,155
Expenditures During FY 18:	\$116,289	\$200,282	\$125,029
Per Capita Revenue:	\$142	\$113	\$79
Per Capita Expenditures:	\$139	\$106	\$67
Revenues over (under) Expenditures:	\$2,618	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	10.20%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$11,859	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$14	\$136	\$81

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$8,233	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Saybrook-Arrowsmith Fire Protection District		
Unit Code:	064/170/06	County:	McLean
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$257,900		
Equalized Assessed Valuation:	\$62,116,122		
Population:	1,400		
Employees:			
	Full Time:		
	Part Time:	9	
	Salaries Paid:	\$3,249	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$156,085	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$111	\$126	\$76
Revenue Collected During FY 18:	\$427,815	\$207,233	\$143,155
Expenditures During FY 18:	\$336,548	\$200,282	\$125,029
Per Capita Revenue:	\$306	\$113	\$79
Per Capita Expenditures:	\$240	\$106	\$67
Revenues over (under) Expenditures:	\$91,267	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	73.50%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$247,352	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$177	\$136	\$81

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$32,642	\$22,450	\$
Total Unrestricted Net Assets:	\$214,710	\$98,704	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$696,988	\$126,531	\$
Per Capita Debt:	\$498	\$59	\$
General Obligation Debt over EAV:	1.12%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Scales Mound Fire Protection District		
Unit Code:	043/050/06	County:	Jo Daviess
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,304,151		
Equalized Assessed Valuation:	\$213,839,835		
Population:	3,370		
Employees:			
Full Time:	1		
Part Time:	1		
Salaries Paid:	\$75,900		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$185,110	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$55	\$169	\$94
Revenue Collected During FY 18:	\$934,814	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$1,107,364	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$277	\$253	\$218
Per Capita Expenditures:	\$329	\$250	\$216
Revenues over (under) Expenditures:	-\$172,550	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	1.13%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$12,560	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$4	\$171	\$92

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$12,560	-\$2,511,844	\$413,459

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Schaeferville Fire Protection District		
Unit Code:	090/160/06	County:	Tazewell
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$164,238		
Equalized Assessed Valuation:	\$9,438,108		
Population:	1,275		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$10,599	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$8	\$126	\$76
Revenue Collected During FY 18:	\$60,944	\$207,233	\$143,155
Expenditures During FY 18:	\$324,159	\$200,282	\$125,029
Per Capita Revenue:	\$48	\$113	\$79
Per Capita Expenditures:	\$254	\$106	\$67
Revenues over (under) Expenditures:	-\$263,215	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	10.76%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$34,867	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$27	\$136	\$81

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$34,867	\$93,541	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$490,000	\$126,531	\$
Per Capita Debt:	\$384	\$59	\$
General Obligation Debt over EAV:	5.19%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Schuyler Fire Protection District		
Unit Code:	084/020/06	County:	Schuyler
Fiscal Year End:	12/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$70,000		
Equalized Assessed Valuation:	\$2,000,000		
Population:	3,200		
Employees:			
	Full Time:		
	Part Time:		
	Salaries Paid:	\$	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$44,275	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$14	\$126	\$76
Revenue Collected During FY 18:	\$128,164	\$207,233	\$143,155
Expenditures During FY 18:	\$121,261	\$200,282	\$125,029
Per Capita Revenue:	\$40	\$113	\$79
Per Capita Expenditures:	\$38	\$106	\$67
Revenues over (under) Expenditures:	\$6,903	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	42.20%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$51,178	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$16	\$136	\$81

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$44,413	\$93,541	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Scott Fire Protection District		
Unit Code:	010/135/06	County:	Champaign
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$170,192		
Equalized Assessed Valuation:	\$70,343,243		
Population:	2,025		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$52,303	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$26	\$126	\$76
Revenue Collected During FY 18:	\$170,538	\$207,233	\$143,155
Expenditures During FY 18:	\$168,468	\$200,282	\$125,029
Per Capita Revenue:	\$84	\$113	\$79
Per Capita Expenditures:	\$83	\$106	\$67
Revenues over (under) Expenditures:	\$2,070	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	32.27%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$54,373	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$27	\$136	\$81

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$4,773	\$13,375	\$
Total Unreserved Funds:	\$49,600	\$93,541	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Scottville-Modesto Fire Protection District		
Unit Code:	056/035/06	County:	Macoupin
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$106,336		
Equalized Assessed Valuation:	\$24,640,610		
Population:	2,500		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$37,112	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$15	\$126	\$76
Revenue Collected During FY 18:	\$70,265	\$207,233	\$143,155
Expenditures During FY 18:	\$43,844	\$200,282	\$125,029
Per Capita Revenue:	\$28	\$113	\$79
Per Capita Expenditures:	\$18	\$106	\$67
Revenues over (under) Expenditures:	\$26,421	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	144.91%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$63,533	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$25	\$136	\$81

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$63,533	\$93,541	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Seaton Community Fire Protection District		
Unit Code:	066/060/06	County:	Mercer
Fiscal Year End:	7/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$181,773		
Equalized Assessed Valuation:	\$23,158,012		
Population:	750		
Employees:			
Full Time:			
Part Time:	3		
Salaries Paid:	\$4,183		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$135,042	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$180	\$126	\$76
Revenue Collected During FY 18:	\$110,359	\$207,233	\$143,155
Expenditures During FY 18:	\$70,785	\$200,282	\$125,029
Per Capita Revenue:	\$147	\$113	\$79
Per Capita Expenditures:	\$94	\$106	\$67
Revenues over (under) Expenditures:	\$39,574	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	246.69%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$174,616	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$233	\$136	\$81

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$147,517	\$93,541	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$27,099	\$126,531	\$
Per Capita Debt:	\$36	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Seatonville Fire Protection District		
Unit Code:	006/130/06	County:	Bureau
Fiscal Year End:	5/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$53,900		
Equalized Assessed Valuation:	\$11,822,529		
Population:	985		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$135,353	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$137	\$126	\$76
Revenue Collected During FY 18:	\$36,926	\$207,233	\$143,155
Expenditures During FY 18:	\$25,017	\$200,282	\$125,029
Per Capita Revenue:	\$37	\$113	\$79
Per Capita Expenditures:	\$25	\$106	\$67
Revenues over (under) Expenditures:	\$11,909	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	588.65%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$147,262	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$150	\$136	\$81

Equity

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

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Secor Fire Protection District		
Unit Code:	102/070/06	County:	Woodford
Fiscal Year End:	5/1/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$165,500		
Equalized Assessed Valuation:	\$34,670,322		
Population:	1,250		
Employees:			
Full Time:			
Part Time:	17		
Salaries Paid:	\$11,563		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$	\$126	\$76
Revenue Collected During FY 18:	\$163,768	\$207,233	\$143,155
Expenditures During FY 18:	\$135,206	\$200,282	\$125,029
Per Capita Revenue:	\$131	\$113	\$79
Per Capita Expenditures:	\$108	\$106	\$67
Revenues over (under) Expenditures:	\$28,562	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	21.12%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$28,562	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$23	\$136	\$81

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	-\$247,551	\$93,541	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$311,018	\$126,531	\$
Per Capita Debt:	\$249	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Seneca Fire Protection & Ambulance District Fire Protection		
Unit Code:	050/120/06	County:	Lasalle
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$1,199,400		
Equalized Assessed Valuation:	\$21,783,125		
Population:	4,000		
Employees:			
Full Time:			
Part Time:	5		
Salaries Paid:	\$94,755		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$773,483	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$193	\$126	\$76
Revenue Collected During FY 18:	\$658,831	\$207,233	\$143,155
Expenditures During FY 18:	\$743,522	\$200,282	\$125,029
Per Capita Revenue:	\$165	\$113	\$79
Per Capita Expenditures:	\$186	\$106	\$67
Revenues over (under) Expenditures:	-\$84,691	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	92.64%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$688,792	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$172	\$136	\$81

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$238,490	\$22,450	\$
Total Unrestricted Net Assets:	\$450,304	\$98,704	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Serena Fire Protection District														
Unit Code:	050/110/06	County:	Lasalle												
Fiscal Year End:	4/30/2018														
Accounting Method:	Cash														
Appropriation or Budget:	\$976,928														
Equalized Assessed Valuation:	\$146,990,186														
Population:	4,000														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:	\$		
Full Time:															
Part Time:															
Salaries Paid:	\$														

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$487,803	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$122	\$126	\$76
Revenue Collected During FY 18:	\$402,012	\$207,233	\$143,155
Expenditures During FY 18:	\$429,299	\$200,282	\$125,029
Per Capita Revenue:	\$101	\$113	\$79
Per Capita Expenditures:	\$107	\$106	\$67
Revenues over (under) Expenditures:	-\$27,287	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	107.27%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$460,516	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$115	\$136	\$81

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$156,736	\$13,375	\$
Total Unreserved Funds:	\$397,741	\$93,541	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$280,000	\$126,531	\$
Per Capita Debt:	\$70	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Sesser Fire Protection District		
Unit Code:	028/010/06	County:	Franklin
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$318,928		
Equalized Assessed Valuation:	\$29,539,364		
Population:	5,000		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$23,401		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$53,317	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$11	\$126	\$76
Revenue Collected During FY 18:	\$154,203	\$207,233	\$143,155
Expenditures During FY 18:	\$305,173	\$200,282	\$125,029
Per Capita Revenue:	\$31	\$113	\$79
Per Capita Expenditures:	\$61	\$106	\$67
Revenues over (under) Expenditures:	-\$150,970	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	31.55%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$96,272	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$19	\$136	\$81

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$14,731	\$22,450	\$
Total Unrestricted Net Assets:	\$81,541	\$98,704	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$201,103	\$126,531	\$
Per Capita Debt:	\$40	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Seven Hickory-Morgan Fire Protection District		
Unit Code:	015/060/06	County:	Coles
Fiscal Year End:	5/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$42,736		
Equalized Assessed Valuation:	\$30,121,345		
Population:	301		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$	\$126	\$76
Revenue Collected During FY 18:	\$65,860	\$207,233	\$143,155
Expenditures During FY 18:	\$42,736	\$200,282	\$125,029
Per Capita Revenue:	\$219	\$113	\$79
Per Capita Expenditures:	\$142	\$106	\$67
Revenues over (under) Expenditures:	\$23,124	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	54.11%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$23,124	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$77	\$136	\$81

Equity

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

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$43,969	\$126,531	\$
Per Capita Debt:	\$146	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Shabbona Fire Protection District		
Unit Code:	019/080/06	County:	DeKalb
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$672,730		
Equalized Assessed Valuation:	\$43,575,146		
Population:	2,350		
Employees:			
Full Time:			
Part Time:	30		
Salaries Paid:	\$62,374		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$366,539	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$156	\$126	\$76
Revenue Collected During FY 18:	\$302,256	\$207,233	\$143,155
Expenditures During FY 18:	\$268,959	\$200,282	\$125,029
Per Capita Revenue:	\$129	\$113	\$79
Per Capita Expenditures:	\$114	\$106	\$67
Revenues over (under) Expenditures:	\$33,297	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	148.66%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$399,838	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$170	\$136	\$81

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$3,644	\$13,375	\$
Total Unreserved Funds:	\$396,194	\$93,541	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$279,705	\$126,531	\$
Per Capita Debt:	\$119	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Shannon Fire Protection District		
Unit Code:	008/050/06	County:	Carroll
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$202,784		
Equalized Assessed Valuation:	\$38,078,395		
Population:	1,450		
Employees:			
Full Time:			
Part Time:	25		
Salaries Paid:	\$48,316		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$71,595	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$49	\$126	\$76
Revenue Collected During FY 18:	\$233,218	\$207,233	\$143,155
Expenditures During FY 18:	\$242,126	\$200,282	\$125,029
Per Capita Revenue:	\$161	\$113	\$79
Per Capita Expenditures:	\$167	\$106	\$67
Revenues over (under) Expenditures:	-\$8,908	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	25.89%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$62,687	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$43	\$136	\$81

Equity

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

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$108,636	\$126,531	\$
Per Capita Debt:	\$75	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Sheffield Fire Protection District		
Unit Code:	006/140/06	County:	Bureau
Fiscal Year End:	5/2/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$191,000		
Equalized Assessed Valuation:	\$17,118,064		
Population:	2,000		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$76,852	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$38	\$126	\$76
Revenue Collected During FY 18:	\$151,103	\$207,233	\$143,155
Expenditures During FY 18:	\$132,967	\$200,282	\$125,029
Per Capita Revenue:	\$76	\$113	\$79
Per Capita Expenditures:	\$66	\$106	\$67
Revenues over (under) Expenditures:	\$18,136	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	71.44%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$94,988	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$47	\$136	\$81

Equity

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

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$125,878	\$126,531	\$
Per Capita Debt:	\$63	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Shelbyville Fire Protection District		
Unit Code:	086/020/06	County:	Shelby
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$457,910		
Equalized Assessed Valuation:	\$122,583,615		
Population:	6,200		
Employees:			
Full Time:	4		
Part Time:	7		
Salaries Paid:	\$192,311		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$531,725	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$86	\$126	\$76
Revenue Collected During FY 18:	\$407,078	\$207,233	\$143,155
Expenditures During FY 18:	\$337,122	\$200,282	\$125,029
Per Capita Revenue:	\$66	\$113	\$79
Per Capita Expenditures:	\$54	\$106	\$67
Revenues over (under) Expenditures:	\$69,956	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	178.48%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$601,681	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$97	\$136	\$81

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$12,899	\$22,450	\$
Total Unrestricted Net Assets:	\$588,782	\$98,704	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$109,660	\$126,531	\$
Per Capita Debt:	\$18	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Sheldon Fire Protection District		
Unit Code:	038/170/06	County:	Iroquois
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$126,900		
Equalized Assessed Valuation:	\$37,913,182		
Population:	1,800		
Employees:			
Full Time:			
Part Time:	28		
Salaries Paid:	\$9,032		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$231,223	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$128	\$126	\$76
Revenue Collected During FY 18:	\$121,767	\$207,233	\$143,155
Expenditures During FY 18:	\$106,233	\$200,282	\$125,029
Per Capita Revenue:	\$68	\$113	\$79
Per Capita Expenditures:	\$59	\$106	\$67
Revenues over (under) Expenditures:	\$15,534	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	232.28%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$246,757	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$137	\$136	\$81

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$246,757	\$93,541	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$66,435	\$126,531	\$
Per Capita Debt:	\$37	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Sheridan Fire Protection District		
Unit Code:	050/130/06	County:	Lasalle
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$938,070		
Equalized Assessed Valuation:	\$31,000,000		
Population:	5,000		
Employees:			
Full Time:	2		
Part Time:	15		
Salaries Paid:	\$185,246		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$510,180	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$102	\$126	\$76
Revenue Collected During FY 18:	\$514,379	\$207,233	\$143,155
Expenditures During FY 18:	\$409,000	\$200,282	\$125,029
Per Capita Revenue:	\$103	\$113	\$79
Per Capita Expenditures:	\$82	\$106	\$67
Revenues over (under) Expenditures:	\$105,379	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	78.38%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$320,559	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$64	\$136	\$81

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$106,700	\$22,450	\$
Total Unrestricted Net Assets:	\$263,537	\$98,704	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$265,350	\$126,531	\$
Per Capita Debt:	\$53	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Sherman Fire Protection District		
Unit Code:	083/170/06	County:	Sangamon
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,441,853		
Equalized Assessed Valuation:	\$149,266,418		
Population:	8,500		
Employees:			
Full Time:	1		
Part Time:	24		
Salaries Paid:	\$121,142		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$448,758	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$53	\$126	\$76
Revenue Collected During FY 18:	\$519,706	\$207,233	\$143,155
Expenditures During FY 18:	\$1,092,893	\$200,282	\$125,029
Per Capita Revenue:	\$61	\$113	\$79
Per Capita Expenditures:	\$129	\$106	\$67
Revenues over (under) Expenditures:	-\$573,187	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	43.51%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$475,571	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$56	\$136	\$81

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$13,493	\$22,450	\$
Total Unrestricted Net Assets:	\$421,669	\$98,704	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$789,540	\$126,531	\$
Per Capita Debt:	\$93	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Sherrard Fire Protection District		
Unit Code:	066/070/06	County:	Mercer
Fiscal Year End:	5/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$932,650		
Equalized Assessed Valuation:	\$62,850,001		
Population:	3,500		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$705,999	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$202	\$126	\$76
Revenue Collected During FY 18:	\$347,643	\$207,233	\$143,155
Expenditures During FY 18:	\$626,860	\$200,282	\$125,029
Per Capita Revenue:	\$99	\$113	\$79
Per Capita Expenditures:	\$179	\$106	\$67
Revenues over (under) Expenditures:	-\$279,217	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	68.08%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$426,782	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$122	\$136	\$81

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$18,631	\$22,450	\$
Total Unrestricted Net Assets:	\$408,151	\$98,704	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Shoal Creek Fire Protection District		
Unit Code:	003/030/06	County:	Bond
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$158,500		
Equalized Assessed Valuation:	\$30,068,867		
Population:	4,000		
Employees:			
Full Time:			
Part Time:	6		
Salaries Paid:	\$2,000		

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$192,501	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$48	\$126	\$76
Revenue Collected During FY 18:	\$116,308	\$207,233	\$143,155
Expenditures During FY 18:	\$87,220	\$200,282	\$125,029
Per Capita Revenue:	\$29	\$113	\$79
Per Capita Expenditures:	\$22	\$106	\$67
Revenues over (under) Expenditures:	\$29,088	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	254.06%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$221,589	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$55	\$136	\$81

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$43,103	\$22,450	\$
Total Unrestricted Net Assets:	\$178,486	\$98,704	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Shumway Fire Protection District											
Unit Code:	025/035/06	County:	Effingham									
Fiscal Year End:	4/30/2018											
Accounting Method:	Cash With Assets											
Appropriation or Budget:	\$450,000											
Equalized Assessed Valuation:	\$114,215,148											
Population:	3,650											
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="2" style="border: 1px solid black; padding: 2px;"> </td> </tr> <tr> <td>Part Time:</td> <td colspan="2" style="border: 1px solid black; padding: 2px;">29</td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="2" style="border: 1px solid black; padding: 2px;">\$28,150</td> </tr> </table>			Full Time:			Part Time:	29		Salaries Paid:	\$28,150	
Full Time:												
Part Time:	29											
Salaries Paid:	\$28,150											

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$381,858	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$105	\$126	\$76
Revenue Collected During FY 18:	\$387,592	\$207,233	\$143,155
Expenditures During FY 18:	\$416,873	\$200,282	\$125,029
Per Capita Revenue:	\$106	\$113	\$79
Per Capita Expenditures:	\$114	\$106	\$67
Revenues over (under) Expenditures:	-\$29,281	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	84.58%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$352,577	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$97	\$136	\$81

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$312,361	\$98,704	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Sidell Fire & Rescue Fire Protection District								
Unit Code:	092/085/06	County:	Vermilion						
Fiscal Year End:	3/31/2018								
Accounting Method:	Cash								
Appropriation or Budget:	\$61,700								
Equalized Assessed Valuation:	\$16,643,117								
Population:	626								
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td style="border: 1px solid black; width: 100px; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td style="border: 1px solid black; width: 100px; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td style="border: 1px solid black; width: 100px; height: 20px; text-align: right;">\$</td> </tr> </table>			Full Time:		Part Time:		Salaries Paid:	\$
Full Time:									
Part Time:									
Salaries Paid:	\$								

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	-\$16,762	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	-\$27	\$126	\$76
Revenue Collected During FY 18:	\$83,744	\$207,233	\$143,155
Expenditures During FY 18:	\$61,561	\$200,282	\$125,029
Per Capita Revenue:	\$134	\$113	\$79
Per Capita Expenditures:	\$98	\$106	\$67
Revenues over (under) Expenditures:	\$22,183	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	8.81%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$5,421	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$9	\$136	\$81

Equity

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

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$198,524	\$126,531	\$
Per Capita Debt:	\$317	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Sidney Fire Protection District		
Unit Code:	010/140/06	County:	Champaign
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$74,712		
Equalized Assessed Valuation:	\$48,596,637		
Population:	1,400		
Employees:			
Full Time:			
Part Time:	16		
Salaries Paid:	\$13,119		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$277,838	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$198	\$126	\$76
Revenue Collected During FY 18:	\$118,808	\$207,233	\$143,155
Expenditures During FY 18:	\$74,712	\$200,282	\$125,029
Per Capita Revenue:	\$85	\$113	\$79
Per Capita Expenditures:	\$53	\$106	\$67
Revenues over (under) Expenditures:	\$44,096	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	430.86%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$321,901	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$230	\$136	\$81

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$321,901	\$93,541	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Sigel Fire Protection District		
Unit Code:	086/030/06	County:	Shelby
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$131,910		
Equalized Assessed Valuation:	\$43,258,168		
Population:	1,500		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$117,551	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$78	\$126	\$76
Revenue Collected During FY 18:	\$100,793	\$207,233	\$143,155
Expenditures During FY 18:	\$57,391	\$200,282	\$125,029
Per Capita Revenue:	\$67	\$113	\$79
Per Capita Expenditures:	\$38	\$106	\$67
Revenues over (under) Expenditures:	\$43,402	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	280.45%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$160,953	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$107	\$136	\$81

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$160,953	\$93,541	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Signal Hill Fire Protection District		
Unit Code:	088/200/06	County:	St. Clair
Fiscal Year End:	5/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$670,669		
Equalized Assessed Valuation:	\$75,575,092		
Population:	15,000		
Employees:			
Full Time:	1		
Part Time:			
Salaries Paid:	\$55,584		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$486,922	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$32	\$126	\$76
Revenue Collected During FY 18:	\$439,876	\$207,233	\$143,155
Expenditures During FY 18:	\$374,404	\$200,282	\$125,029
Per Capita Revenue:	\$29	\$113	\$79
Per Capita Expenditures:	\$25	\$106	\$67
Revenues over (under) Expenditures:	\$65,472	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	147.54%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$552,394	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$37	\$136	\$81

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$308,097	\$22,450	\$
Total Unrestricted Net Assets:	-\$740,301	\$98,704	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$600,000	\$126,531	\$
Per Capita Debt:	\$40	\$59	\$
General Obligation Debt over EAV:	0.79%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Smithboro Fire Protection District		
Unit Code:	003/025/06	County:	Bond
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$98,923		
Equalized Assessed Valuation:	\$12,920,000		
Population:	1,700		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$49,468	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$29	\$126	\$76
Revenue Collected During FY 18:	\$67,883	\$207,233	\$143,155
Expenditures During FY 18:	\$64,042	\$200,282	\$125,029
Per Capita Revenue:	\$40	\$113	\$79
Per Capita Expenditures:	\$38	\$106	\$67
Revenues over (under) Expenditures:	\$3,841	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	108.22%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$69,309	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$41	\$136	\$81

Equity

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

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$25,542	\$126,531	\$
Per Capita Debt:	\$15	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Smithfield Fire Protection District		
Unit Code:	029/120/06	County:	Fulton
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$51,852		
Equalized Assessed Valuation:	\$11,463,992		
Population:	2,500		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$15,129	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$6	\$126	\$76
Revenue Collected During FY 18:	\$66,889	\$207,233	\$143,155
Expenditures During FY 18:	\$52,758	\$200,282	\$125,029
Per Capita Revenue:	\$27	\$113	\$79
Per Capita Expenditures:	\$21	\$106	\$67
Revenues over (under) Expenditures:	\$14,131	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	55.46%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$29,260	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$12	\$136	\$81

Equity

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

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Smithton Fire Protection District		
Unit Code:	088/205/06	County:	St. Clair
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$437,750		
Equalized Assessed Valuation:	\$103,102,983		
Population:	6,000		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$177,706	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$30	\$126	\$76
Revenue Collected During FY 18:	\$341,261	\$207,233	\$143,155
Expenditures During FY 18:	\$327,653	\$200,282	\$125,029
Per Capita Revenue:	\$57	\$113	\$79
Per Capita Expenditures:	\$55	\$106	\$67
Revenues over (under) Expenditures:	\$13,608	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	58.39%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$191,314	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$32	\$136	\$81

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$191,314	\$93,541	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$830,790	\$126,531	\$
Per Capita Debt:	\$138	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Somonauk Community Fire Protection District		
Unit Code:	019/090/06	County:	DeKalb
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$952,723		
Equalized Assessed Valuation:	\$161,603,574		
Population:	9,000		
Employees:			
Full Time:			
Part Time:	30		
Salaries Paid:	\$176,572		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,867,162	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$207	\$169	\$94
Revenue Collected During FY 18:	\$995,532	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$952,723	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$111	\$253	\$218
Per Capita Expenditures:	\$106	\$250	\$216
Revenues over (under) Expenditures:	\$42,809	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	196.25%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$1,869,765	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$208	\$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:	\$128,328	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$510,478	-\$2,511,844	\$413,459

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	South Elgin & Countryside Fire Protection District		
Unit Code:	045/170/06	County:	Kane
Fiscal Year End:	5/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$7,831,536		
Equalized Assessed Valuation:	\$782,837,482		
Population:	26,000		
Employees:			
Full Time:	34		
Part Time:	19		
Salaries Paid:	\$3,933,214		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$5,097,948	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$196	\$169	\$94
Revenue Collected During FY 18:	\$6,759,425	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$7,058,265	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$260	\$253	\$218
Per Capita Expenditures:	\$271	\$250	\$216
Revenues over (under) Expenditures:	-\$298,840	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	68.91%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$4,863,935	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$187	\$171	\$92

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$671,107	\$161,984
Total Unrestricted Net Assets:	-\$1,322,173	-\$2,511,844	\$413,459

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	South Macon Fire Protection District		
Unit Code:	055/090/06	County:	Macon
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$174,606		
Equalized Assessed Valuation:	\$61,838,733		
Population:	4,000		
Employees:			
Full Time:			
Part Time:	31		
Salaries Paid:	\$23,979		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$523,058	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$131	\$126	\$76
Revenue Collected During FY 18:	\$178,792	\$207,233	\$143,155
Expenditures During FY 18:	\$119,167	\$200,282	\$125,029
Per Capita Revenue:	\$45	\$113	\$79
Per Capita Expenditures:	\$30	\$106	\$67
Revenues over (under) Expenditures:	\$59,625	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	488.96%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$582,683	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$146	\$136	\$81

Equity

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

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	South Moline Fire Protection District														
Unit Code:	081/150/06	County:	Rock Island												
Fiscal Year End:	5/31/2018														
Accounting Method:	Cash														
Appropriation or Budget:	\$49,574														
Equalized Assessed Valuation:	\$16,705,137														
Population:	3,200														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:	\$		
Full Time:															
Part Time:															
Salaries Paid:	\$														

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,636	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$1	\$126	\$76
Revenue Collected During FY 18:	\$47,970	\$207,233	\$143,155
Expenditures During FY 18:	\$42,637	\$200,282	\$125,029
Per Capita Revenue:	\$15	\$113	\$79
Per Capita Expenditures:	\$13	\$106	\$67
Revenues over (under) Expenditures:	\$5,333	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	21.04%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$8,969	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$3	\$136	\$81

Equity

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

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	South Oak Knolls Fire Protection District														
Unit Code:	083/190/06	County:	Sangamon												
Fiscal Year End:	6/30/2018														
Accounting Method:	Cash														
Appropriation or Budget:	\$229,117														
Equalized Assessed Valuation:	\$52,881,163														
Population:	1,503														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:	\$		
Full Time:															
Part Time:															
Salaries Paid:	\$														

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$6,000	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$4	\$126	\$76
Revenue Collected During FY 18:	\$225,276	\$207,233	\$143,155
Expenditures During FY 18:	\$225,276	\$200,282	\$125,029
Per Capita Revenue:	\$150	\$113	\$79
Per Capita Expenditures:	\$150	\$106	\$67
Revenues over (under) Expenditures:	\$	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	2.66%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$6,000	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$4	\$136	\$81

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$6,000	\$93,541	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	South Roxana Fire Protection District											
Unit Code:	057/180/06	County:	Madison									
Fiscal Year End:	4/30/2018											
Accounting Method:	Cash With Assets											
Appropriation or Budget:	\$136,750											
Equalized Assessed Valuation:	\$19,210,196											
Population:	2,053											
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="2" style="border: 1px solid black; padding: 2px;"> </td> </tr> <tr> <td>Part Time:</td> <td colspan="2" style="border: 1px solid black; padding: 2px; text-align: center;">20</td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="2" style="border: 1px solid black; padding: 2px; text-align: center;">\$16,900</td> </tr> </table>			Full Time:			Part Time:	20		Salaries Paid:	\$16,900	
Full Time:												
Part Time:	20											
Salaries Paid:	\$16,900											

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$28,686	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$14	\$126	\$76
Revenue Collected During FY 18:	\$106,705	\$207,233	\$143,155
Expenditures During FY 18:	\$107,365	\$200,282	\$125,029
Per Capita Revenue:	\$52	\$113	\$79
Per Capita Expenditures:	\$52	\$106	\$67
Revenues over (under) Expenditures:	-\$660	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	26.10%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$28,026	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$14	\$136	\$81

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$28,026	\$93,541	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$280,869	\$126,531	\$
Per Capita Debt:	\$137	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	South Westmont Fire Protection District		
Unit Code:	022/190/06	County:	Dupage
Fiscal Year End:	5/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$55,699		
Equalized Assessed Valuation:	\$17,148,950		
Population:	220		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$20,343	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$92	\$126	\$76
Revenue Collected During FY 18:	\$39,682	\$207,233	\$143,155
Expenditures During FY 18:	\$48,146	\$200,282	\$125,029
Per Capita Revenue:	\$180	\$113	\$79
Per Capita Expenditures:	\$219	\$106	\$67
Revenues over (under) Expenditures:	-\$8,464	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	24.67%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$11,879	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$54	\$136	\$81

Equity

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

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	South Wheatland Fire Protection District		
Unit Code:	055/100/06	County:	Macon
Fiscal Year End:	5/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$146,500		
Equalized Assessed Valuation:	\$45,699,740		
Population:	1,850		
Employees:			
	Full Time:		
	Part Time:	4	
	Salaries Paid:	\$7,215	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$181,449	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$98	\$126	\$76
Revenue Collected During FY 18:	\$177,014	\$207,233	\$143,155
Expenditures During FY 18:	\$135,577	\$200,282	\$125,029
Per Capita Revenue:	\$96	\$113	\$79
Per Capita Expenditures:	\$73	\$106	\$67
Revenues over (under) Expenditures:	\$41,437	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	164.40%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$222,886	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$120	\$136	\$81

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$11,000	\$22,450	\$
Total Unrestricted Net Assets:	\$211,886	\$98,704	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$293,000	\$126,531	\$
Per Capita Debt:	\$158	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	South Wilmington Fire Protection District														
Unit Code:	032/050/06	County:	Grundy												
Fiscal Year End:	4/30/2018														
Accounting Method:	Cash With Assets														
Appropriation or Budget:	\$97,158														
Equalized Assessed Valuation:	\$17,965,902														
Population:	671														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:	\$		
Full Time:															
Part Time:															
Salaries Paid:	\$														

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$5,031	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$7	\$126	\$76
Revenue Collected During FY 18:	\$86,896	\$207,233	\$143,155
Expenditures During FY 18:	\$85,764	\$200,282	\$125,029
Per Capita Revenue:	\$130	\$113	\$79
Per Capita Expenditures:	\$128	\$106	\$67
Revenues over (under) Expenditures:	\$1,132	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	7.19%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$6,163	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$9	\$136	\$81

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,813	\$22,450	\$
Total Unrestricted Net Assets:	\$3,350	\$98,704	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Southlawn Fire Protection District		
Unit Code:	083/180/06	County:	Sangamon
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$103,448		
Equalized Assessed Valuation:	\$22,814,927		
Population:	1,915		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$6,000	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$3	\$126	\$76
Revenue Collected During FY 18:	\$96,246	\$207,233	\$143,155
Expenditures During FY 18:	\$96,246	\$200,282	\$125,029
Per Capita Revenue:	\$50	\$113	\$79
Per Capita Expenditures:	\$50	\$106	\$67
Revenues over (under) Expenditures:	\$	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	6.23%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$6,000	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$3	\$136	\$81

Equity

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

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Southside Fire Protection District		
Unit Code:	083/200/06	County:	Sangamon
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$168,425		
Equalized Assessed Valuation:	\$36,386,311		
Population:	3,198		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$6,000	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$2	\$126	\$76
Revenue Collected During FY 18:	\$161,683	\$207,233	\$143,155
Expenditures During FY 18:	\$161,683	\$200,282	\$125,029
Per Capita Revenue:	\$51	\$113	\$79
Per Capita Expenditures:	\$51	\$106	\$67
Revenues over (under) Expenditures:	\$	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	3.71%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$6,000	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$2	\$136	\$81

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$6,000	\$93,541	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Spring Bay Fire Protection District		
Unit Code:	102/080/06	County:	Woodford
Fiscal Year End:	5/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$924,345		
Equalized Assessed Valuation:	\$83,011,594		
Population:	5,000		
Employees:			
Full Time:			
Part Time:	42		
Salaries Paid:	\$40,248		

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$460,406	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$92	\$126	\$76
Revenue Collected During FY 18:	\$663,367	\$207,233	\$143,155
Expenditures During FY 18:	\$439,298	\$200,282	\$125,029
Per Capita Revenue:	\$133	\$113	\$79
Per Capita Expenditures:	\$88	\$106	\$67
Revenues over (under) Expenditures:	\$224,069	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	155.81%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$684,475	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$137	\$136	\$81

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$684,475	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Spring Grove Fire Protection District		
Unit Code:	063/020/06	County:	Mchenry
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,298,200		
Equalized Assessed Valuation:	\$233,444,177		
Population:	8,500		
Employees:			
Full Time:			
Part Time:	50		
Salaries Paid:	\$974,114		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$516,759	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$61	\$169	\$94
Revenue Collected During FY 18:	\$1,769,437	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$1,740,332	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$208	\$253	\$218
Per Capita Expenditures:	\$205	\$250	\$216
Revenues over (under) Expenditures:	\$29,105	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	31.37%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$545,864	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$64	\$171	\$92

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$620,767	\$671,107	\$161,984
Total Unrestricted Net Assets:	-\$107,943	-\$2,511,844	\$413,459

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$910,430	\$3,547,817	\$214,199
Per Capita Debt:	\$107	\$124	\$19
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Springcreek Fire Protection District														
Unit Code:	075/060/06	County:	Pike												
Fiscal Year End:	4/30/2018														
Accounting Method:	Cash														
Appropriation or Budget:	\$109,881														
Equalized Assessed Valuation:	\$3,973,767														
Population:	677														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:	\$		
Full Time:															
Part Time:															
Salaries Paid:	\$														

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$37,699	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$56	\$126	\$76
Revenue Collected During FY 18:	\$39,637	\$207,233	\$143,155
Expenditures During FY 18:	\$20,957	\$200,282	\$125,029
Per Capita Revenue:	\$59	\$113	\$79
Per Capita Expenditures:	\$31	\$106	\$67
Revenues over (under) Expenditures:	\$18,680	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	269.02%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$56,379	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$83	\$136	\$81

Equity

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

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$84,424	\$126,531	\$
Per Capita Debt:	\$125	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	St. Anne Fire Protection District		
Unit Code:	046/140/06	County:	Kankakee
Fiscal Year End:	5/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$310,850		
Equalized Assessed Valuation:	\$34,191,507		
Population:	2,563		
Employees:			
Full Time:			
Part Time:	24		
Salaries Paid:	\$11,490		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$176,478	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$69	\$126	\$76
Revenue Collected During FY 18:	\$213,277	\$207,233	\$143,155
Expenditures During FY 18:	\$123,296	\$200,282	\$125,029
Per Capita Revenue:	\$83	\$113	\$79
Per Capita Expenditures:	\$48	\$106	\$67
Revenues over (under) Expenditures:	\$89,981	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	216.11%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$266,459	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$104	\$136	\$81

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$266,459	\$93,541	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	St. Elmo Fire Protection District		
Unit Code:	026/030/06	County:	Fayette
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$94,500		
Equalized Assessed Valuation:	\$30,292,776		
Population:	2,941		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$52,313	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$18	\$126	\$76
Revenue Collected During FY 18:	\$72,838	\$207,233	\$143,155
Expenditures During FY 18:	\$46,984	\$200,282	\$125,029
Per Capita Revenue:	\$25	\$113	\$79
Per Capita Expenditures:	\$16	\$106	\$67
Revenues over (under) Expenditures:	\$25,854	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	166.37%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$78,167	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$27	\$136	\$81

Equity

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

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	St. Jacob Twp Fire Protection District		
Unit Code:	057/170/06	County:	Madison
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$269,615		
Equalized Assessed Valuation:	\$59,898,931		
Population:	2,273		
Employees:			
	Full Time:		
	Part Time:	5	
	Salaries Paid:	\$3,979	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$346,057	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$152	\$126	\$76
Revenue Collected During FY 18:	\$264,094	\$207,233	\$143,155
Expenditures During FY 18:	\$129,406	\$200,282	\$125,029
Per Capita Revenue:	\$116	\$113	\$79
Per Capita Expenditures:	\$57	\$106	\$67
Revenues over (under) Expenditures:	\$134,688	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	371.50%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$480,745	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$212	\$136	\$81

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$9,000	\$13,375	\$
Total Unreserved Funds:	\$480,748	\$93,541	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	St. Joseph-Stanton Fire Protection District		
Unit Code:	010/120/06	County:	Champaign
Fiscal Year End:	5/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$413,638		
Equalized Assessed Valuation:	\$144,411,302		
Population:	6,000		
Employees:			
Full Time:			
Part Time:	30		
Salaries Paid:	\$49,242		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$602,303	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$100	\$126	\$76
Revenue Collected During FY 18:	\$441,574	\$207,233	\$143,155
Expenditures During FY 18:	\$225,098	\$200,282	\$125,029
Per Capita Revenue:	\$74	\$113	\$79
Per Capita Expenditures:	\$38	\$106	\$67
Revenues over (under) Expenditures:	\$216,476	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	363.74%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$818,779	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$136	\$136	\$81

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$818,779	\$93,541	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	St. Libory Fire Protection District		
Unit Code:	088/230/06	County:	St. Clair
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$139,295		
Equalized Assessed Valuation:	\$29,230,817		
Population:	1,000		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$179,146	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$179	\$126	\$76
Revenue Collected During FY 18:	\$163,389	\$207,233	\$143,155
Expenditures During FY 18:	\$124,929	\$200,282	\$125,029
Per Capita Revenue:	\$163	\$113	\$79
Per Capita Expenditures:	\$125	\$106	\$67
Revenues over (under) Expenditures:	\$38,460	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	174.18%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$217,606	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$218	\$136	\$81

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$28,953	\$13,375	\$
Total Unreserved Funds:	\$188,653	\$93,541	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$550,000	\$126,531	\$
Per Capita Debt:	\$550	\$59	\$
General Obligation Debt over EAV:	1.88%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	St. Peter Fire Protection District		
Unit Code:	026/040/06	County:	Fayette
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$59,300		
Equalized Assessed Valuation:	\$13,581,737		
Population:	7,500		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$34,464	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$5	\$126	\$76
Revenue Collected During FY 18:	\$47,289	\$207,233	\$143,155
Expenditures During FY 18:	\$38,379	\$200,282	\$125,029
Per Capita Revenue:	\$6	\$113	\$79
Per Capita Expenditures:	\$5	\$106	\$67
Revenues over (under) Expenditures:	\$8,910	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	113.01%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$43,374	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$6	\$136	\$81

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$43,374	\$93,541	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	St. Rose Fire Protection District		
Unit Code:	014/080/06	County:	Clinton
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$85,400		
Equalized Assessed Valuation:	\$32,538,996		
Population:	1,538		
Employees:			
	Full Time:		
	Part Time:		
	Salaries Paid:	\$	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$22,678	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$15	\$126	\$76
Revenue Collected During FY 18:	\$75,316	\$207,233	\$143,155
Expenditures During FY 18:	\$64,682	\$200,282	\$125,029
Per Capita Revenue:	\$49	\$113	\$79
Per Capita Expenditures:	\$42	\$106	\$67
Revenues over (under) Expenditures:	\$10,634	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	51.50%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$33,312	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$22	\$136	\$81

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$33,312	\$93,541	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$29,073	\$126,531	\$
Per Capita Debt:	\$19	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Standard Fire Protection District		
Unit Code:	078/040/06	County:	Putnam
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$81,500		
Equalized Assessed Valuation:	\$23,361,123		
Population:	1,450		
Employees:			
	Full Time:		
	Part Time:		
	Salaries Paid:	\$	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$58,264	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$40	\$126	\$76
Revenue Collected During FY 18:	\$77,055	\$207,233	\$143,155
Expenditures During FY 18:	\$80,425	\$200,282	\$125,029
Per Capita Revenue:	\$53	\$113	\$79
Per Capita Expenditures:	\$55	\$106	\$67
Revenues over (under) Expenditures:	-\$3,370	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	68.25%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$54,894	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$38	\$136	\$81

Equity

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

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$41,180	\$126,531	\$
Per Capita Debt:	\$28	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	State Park Place Fire Protection District		
Unit Code:	088/210/06	County:	St. Clair
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$159,000		
Equalized Assessed Valuation:	\$14,032,886		
Population:	5,000		
Employees:			
	Full Time:		
	Part Time:		
	Salaries Paid:	\$	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$118,591	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$24	\$126	\$76
Revenue Collected During FY 18:	\$91,044	\$207,233	\$143,155
Expenditures During FY 18:	\$144,007	\$200,282	\$125,029
Per Capita Revenue:	\$18	\$113	\$79
Per Capita Expenditures:	\$29	\$106	\$67
Revenues over (under) Expenditures:	-\$52,963	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	45.57%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$65,628	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$13	\$136	\$81

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$58,001	\$22,450	\$
Total Unrestricted Net Assets:	\$7,627	\$98,704	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Staunton Fire Protection District		
Unit Code:	056/040/06	County:	Macoupin
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$372,530		
Equalized Assessed Valuation:	\$83,171,442		
Population:	5,084		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,334,714	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$263	\$126	\$76
Revenue Collected During FY 18:	\$358,459	\$207,233	\$143,155
Expenditures During FY 18:	\$345,140	\$200,282	\$125,029
Per Capita Revenue:	\$71	\$113	\$79
Per Capita Expenditures:	\$68	\$106	\$67
Revenues over (under) Expenditures:	\$13,319	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	390.58%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$1,348,033	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$265	\$136	\$81

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$161,975	\$93,541	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$300,000	\$126,531	\$
Per Capita Debt:	\$59	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Steger Estates Fire Protection District		
Unit Code:	099/130/06	County:	Will
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$186,899		
Equalized Assessed Valuation:	\$18,902,225		
Population:	1,600		
Employees:			
Full Time:			
Part Time:	28		
Salaries Paid:	\$98,812		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$181,983	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$114	\$126	\$76
Revenue Collected During FY 18:	\$533,677	\$207,233	\$143,155
Expenditures During FY 18:	\$306,168	\$200,282	\$125,029
Per Capita Revenue:	\$334	\$113	\$79
Per Capita Expenditures:	\$191	\$106	\$67
Revenues over (under) Expenditures:	\$227,509	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	133.75%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$409,492	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$256	\$136	\$81

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$409,492	\$93,541	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$330,000	\$126,531	\$
Per Capita Debt:	\$206	\$59	\$
General Obligation Debt over EAV:	1.75%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Sterling Fire Protection District		
Unit Code:	098/060/06	County:	Whiteside
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$472,450		
Equalized Assessed Valuation:	\$144,059,605		
Population:	3,700		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$69,458	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$19	\$126	\$76
Revenue Collected During FY 18:	\$462,924	\$207,233	\$143,155
Expenditures During FY 18:	\$450,007	\$200,282	\$125,029
Per Capita Revenue:	\$125	\$113	\$79
Per Capita Expenditures:	\$122	\$106	\$67
Revenues over (under) Expenditures:	\$12,917	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	18.31%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$82,375	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$22	\$136	\$81

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$82,375	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Stewardson Fire Protection District											
Unit Code:	086/050/06	County:	Shelby									
Fiscal Year End:	4/30/2018											
Accounting Method:	Cash											
Appropriation or Budget:	\$272,500											
Equalized Assessed Valuation:	\$22,751,848											
Population:	1,200											
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="2" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="2" style="border: 1px solid black; padding: 2px;">7</td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="2" style="border: 1px solid black; padding: 2px;">\$10,062</td> </tr> </table>			Full Time:			Part Time:	7		Salaries Paid:	\$10,062	
Full Time:												
Part Time:	7											
Salaries Paid:	\$10,062											

Blended Component Units

Number Submitted = 1

Ambulance

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$78,016	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$65	\$126	\$76
Revenue Collected During FY 18:	\$244,561	\$207,233	\$143,155
Expenditures During FY 18:	\$271,956	\$200,282	\$125,029
Per Capita Revenue:	\$204	\$113	\$79
Per Capita Expenditures:	\$227	\$106	\$67
Revenues over (under) Expenditures:	-\$27,395	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	18.61%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$50,621	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$42	\$136	\$81

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$50,621	\$93,541	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$60,364	\$126,531	\$
Per Capita Debt:	\$50	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Stillman Valley Fire Protection District		
Unit Code:	071/090/06	County:	Ogle
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$811,560		
Equalized Assessed Valuation:	\$91,912,470		
Population:	1,054		
Employees:			
	Full Time:	8	
	Part Time:	22	
	Salaries Paid:	\$317,652	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$332,403	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$315	\$126	\$76
Revenue Collected During FY 18:	\$798,470	\$207,233	\$143,155
Expenditures During FY 18:	\$764,610	\$200,282	\$125,029
Per Capita Revenue:	\$758	\$113	\$79
Per Capita Expenditures:	\$725	\$106	\$67
Revenues over (under) Expenditures:	\$33,860	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	47.90%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$366,263	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$347	\$136	\$81

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$65,517	\$93,541	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$215,281	\$126,531	\$
Per Capita Debt:	\$204	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Stockland Fire Protection District		
Unit Code:	038/180/06	County:	Iroquois
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$69,510		
Equalized Assessed Valuation:	\$11,586,551		
Population:	341		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$226,499	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$664	\$126	\$76
Revenue Collected During FY 18:	\$49,013	\$207,233	\$143,155
Expenditures During FY 18:	\$42,846	\$200,282	\$125,029
Per Capita Revenue:	\$144	\$113	\$79
Per Capita Expenditures:	\$126	\$106	\$67
Revenues over (under) Expenditures:	\$6,167	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	543.03%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$232,666	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$682	\$136	\$81

Equity

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

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Stockton Fire Protection District		
Unit Code:	043/060/06	County:	Jo Daviess
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$323,500		
Equalized Assessed Valuation:	\$62,480,151		
Population:	3,500		
Employees:			
Full Time:			
Part Time:	38		
Salaries Paid:	\$80,474		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,193,310	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$341	\$126	\$76
Revenue Collected During FY 18:	\$430,582	\$207,233	\$143,155
Expenditures During FY 18:	\$528,758	\$200,282	\$125,029
Per Capita Revenue:	\$123	\$113	\$79
Per Capita Expenditures:	\$151	\$106	\$67
Revenues over (under) Expenditures:	-\$98,176	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	207.11%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$1,095,134	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$313	\$136	\$81

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$27,430	\$22,450	\$
Total Unrestricted Net Assets:	\$1,067,704	\$98,704	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Stonington Fire Protection District		
Unit Code:	011/050/06	County:	Christian
Fiscal Year End:	5/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$334,600		
Equalized Assessed Valuation:	\$42,486,074		
Population:	170		
Employees:			
Full Time:			
Part Time:	23		
Salaries Paid:	\$18,460		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$109,937	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$647	\$126	\$76
Revenue Collected During FY 18:	\$133,040	\$207,233	\$143,155
Expenditures During FY 18:	\$94,035	\$200,282	\$125,029
Per Capita Revenue:	\$783	\$113	\$79
Per Capita Expenditures:	\$553	\$106	\$67
Revenues over (under) Expenditures:	\$39,005	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	158.39%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$148,942	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$876	\$136	\$81

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$148,942	\$93,541	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Strasburg Fire Protection District		
Unit Code:	086/055/06	County:	Shelby
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$27,990		
Equalized Assessed Valuation:	\$17,168,705		
Population:	700		
Employees:			
Full Time:			
Part Time:	2		
Salaries Paid:	\$550		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$56,805	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$81	\$126	\$76
Revenue Collected During FY 18:	\$30,755	\$207,233	\$143,155
Expenditures During FY 18:	\$27,873	\$200,282	\$125,029
Per Capita Revenue:	\$44	\$113	\$79
Per Capita Expenditures:	\$40	\$106	\$67
Revenues over (under) Expenditures:	\$2,882	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	214.14%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$59,687	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$85	\$136	\$81

Equity

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

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$48,880	\$126,531	\$
Per Capita Debt:	\$70	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Sublette Fire Protection District											
Unit Code:	052/080/06	County:	Lee									
Fiscal Year End:	5/31/2018											
Accounting Method:	Cash With Assets											
Appropriation or Budget:	\$422,645											
Equalized Assessed Valuation:	\$60,640,451											
Population:	432											
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="2" style="border: 1px solid black; padding: 2px;"> </td> </tr> <tr> <td>Part Time:</td> <td colspan="2" style="border: 1px solid black; padding: 2px; text-align: right;">37</td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="2" style="border: 1px solid black; padding: 2px; text-align: right;">\$30,328</td> </tr> </table>			Full Time:			Part Time:	37		Salaries Paid:	\$30,328	
Full Time:												
Part Time:	37											
Salaries Paid:	\$30,328											

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$379,080	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$878	\$126	\$76
Revenue Collected During FY 18:	\$217,961	\$207,233	\$143,155
Expenditures During FY 18:	\$160,099	\$200,282	\$125,029
Per Capita Revenue:	\$505	\$113	\$79
Per Capita Expenditures:	\$371	\$106	\$67
Revenues over (under) Expenditures:	\$57,862	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	272.92%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$436,942	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$1,011	\$136	\$81

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$303,836	\$22,450	\$
Total Unrestricted Net Assets:	\$133,106	\$98,704	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$153,046	\$126,531	\$
Per Capita Debt:	\$354	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Sugar Creek Fire Protection District		
Unit Code:	014/015/06	County:	Clinton
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$405,300		
Equalized Assessed Valuation:	\$80,284,654		
Population:	5,500		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$512,199	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$93	\$126	\$76
Revenue Collected During FY 18:	\$194,518	\$207,233	\$143,155
Expenditures During FY 18:	\$328,054	\$200,282	\$125,029
Per Capita Revenue:	\$35	\$113	\$79
Per Capita Expenditures:	\$60	\$106	\$67
Revenues over (under) Expenditures:	-\$133,536	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	115.43%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$378,663	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$69	\$136	\$81

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$80,934	\$98,704	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$297,727	\$126,531	\$
Per Capita Debt:	\$54	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Sugar Creek Ambulance Service Fire Protection District		
Unit Code:	014/105/06	County:	Clinton
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$750,325		
Equalized Assessed Valuation:	\$125,413,869		
Population:	9,480		
Employees:			
Full Time:	2		
Part Time:	35		
Salaries Paid:	\$238,253		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$172,069	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$18	\$126	\$76
Revenue Collected During FY 18:	\$440,359	\$207,233	\$143,155
Expenditures During FY 18:	\$667,295	\$200,282	\$125,029
Per Capita Revenue:	\$46	\$113	\$79
Per Capita Expenditures:	\$70	\$106	\$67
Revenues over (under) Expenditures:	-\$226,936	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	29.24%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$195,133	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$21	\$136	\$81

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	-\$131,072	\$98,704	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$326,213	\$126,531	\$
Per Capita Debt:	\$34	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Sugar Grove Fire Protection District		
Unit Code:	045/190/06	County:	Kane
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,853,198		
Equalized Assessed Valuation:	\$458,571,572		
Population:	15,000		
Employees:			
Full Time:			17
Part Time:			22
Salaries Paid:	\$1,874,339		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,504,501	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$100	\$169	\$94
Revenue Collected During FY 18:	\$3,715,983	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$3,461,253	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$248	\$253	\$218
Per Capita Expenditures:	\$231	\$250	\$216
Revenues over (under) Expenditures:	\$254,730	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	45.05%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$1,559,231	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$104	\$171	\$92

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,092,822	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$212,898	-\$2,511,844	\$413,459

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$1,146,989	\$3,547,817	\$214,199
Per Capita Debt:	\$76	\$124	\$19
General Obligation Debt over EAV:	0.23%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Sullivan Fire Protection District		
Unit Code:	070/050/06	County:	Moultrie
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,751,263		
Equalized Assessed Valuation:	\$117,440,717		
Population:	7,300		
Employees:			
Full Time:		11	
Part Time:		28	
Salaries Paid:		\$845,765	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,138,235	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$156	\$169	\$94
Revenue Collected During FY 18:	\$1,931,066	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$1,686,128	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$265	\$253	\$218
Per Capita Expenditures:	\$231	\$250	\$216
Revenues over (under) Expenditures:	\$244,938	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	82.12%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$1,384,656	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$190	\$171	\$92

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$377,180	\$671,107	\$161,984
Total Unrestricted Net Assets:	-\$3,319,897	-\$2,511,844	\$413,459

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$130,000	\$3,547,817	\$214,199
Per Capita Debt:	\$18	\$124	\$19
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Sullivant Twp Fire Protection District		
Unit Code:	027/050/06	County:	Ford
Fiscal Year End:	5/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$111,450		
Equalized Assessed Valuation:	\$14,488,430		
Population:	725		
Employees:			
	Full Time:		
	Part Time:		
	Salaries Paid:	\$	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$38,509	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$53	\$126	\$76
Revenue Collected During FY 18:	\$70,160	\$207,233	\$143,155
Expenditures During FY 18:	\$68,189	\$200,282	\$125,029
Per Capita Revenue:	\$97	\$113	\$79
Per Capita Expenditures:	\$94	\$106	\$67
Revenues over (under) Expenditures:	\$1,971	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	59.36%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$40,480	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$56	\$136	\$81

Equity

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

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$205,678	\$126,531	\$
Per Capita Debt:	\$284	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Sunnycrest Fire Protection District		
Unit Code:	016/340/06	County:	Cook
Fiscal Year End:	5/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$387,588		
Equalized Assessed Valuation:	\$12,688,580		
Population:	2,000		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$11,414		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$214,643	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$107	\$126	\$76
Revenue Collected During FY 18:	\$95,347	\$207,233	\$143,155
Expenditures During FY 18:	\$83,837	\$200,282	\$125,029
Per Capita Revenue:	\$48	\$113	\$79
Per Capita Expenditures:	\$42	\$106	\$67
Revenues over (under) Expenditures:	\$11,510	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	269.52%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$225,956	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$113	\$136	\$81

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$225,956	\$98,704	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Sycamore Fire Protection District		
Unit Code:	019/100/06	County:	DeKalb
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$441,804		
Equalized Assessed Valuation:	\$97,673,781		
Population:	3,461		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$300,621	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$87	\$126	\$76
Revenue Collected During FY 18:	\$354,985	\$207,233	\$143,155
Expenditures During FY 18:	\$282,139	\$200,282	\$125,029
Per Capita Revenue:	\$103	\$113	\$79
Per Capita Expenditures:	\$82	\$106	\$67
Revenues over (under) Expenditures:	\$72,846	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	132.37%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$373,467	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$108	\$136	\$81

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$373,467	\$98,704	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Table Grove Fire Protection District														
Unit Code:	029/130/06	County:	Fulton												
Fiscal Year End:	4/30/2018														
Accounting Method:	Cash														
Appropriation or Budget:	\$48,620														
Equalized Assessed Valuation:	\$168,779,530														
Population:	655														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:	\$		
Full Time:															
Part Time:															
Salaries Paid:	\$														

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$66,090	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$101	\$126	\$76
Revenue Collected During FY 18:	\$56,423	\$207,233	\$143,155
Expenditures During FY 18:	\$37,933	\$200,282	\$125,029
Per Capita Revenue:	\$86	\$113	\$79
Per Capita Expenditures:	\$58	\$106	\$67
Revenues over (under) Expenditures:	\$18,490	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	222.97%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$84,580	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$129	\$136	\$81

Equity

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

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$15,825	\$126,531	\$
Per Capita Debt:	\$24	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Tallula Fire Protection District		
Unit Code:	065/040/06	County:	Menard
Fiscal Year End:	8/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$70,544		
Equalized Assessed Valuation:	\$27,538,415		
Population:	1,100		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$234,028	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$213	\$126	\$76
Revenue Collected During FY 18:	\$69,196	\$207,233	\$143,155
Expenditures During FY 18:	\$126,758	\$200,282	\$125,029
Per Capita Revenue:	\$63	\$113	\$79
Per Capita Expenditures:	\$115	\$106	\$67
Revenues over (under) Expenditures:	-\$57,562	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	139.21%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$176,466	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$160	\$136	\$81

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$176,466	\$93,541	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$236,139	\$126,531	\$
Per Capita Debt:	\$215	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Tamaroa Community Fire Protection District		
Unit Code:	073/020/06	County:	Perry
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$80,600		
Equalized Assessed Valuation:	\$22,354,041		
Population:	300		
Employees:			
	Full Time:		
	Part Time:		
	Salaries Paid:	\$	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$81,912	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$273	\$126	\$76
Revenue Collected During FY 18:	\$72,048	\$207,233	\$143,155
Expenditures During FY 18:	\$57,791	\$200,282	\$125,029
Per Capita Revenue:	\$240	\$113	\$79
Per Capita Expenditures:	\$193	\$106	\$67
Revenues over (under) Expenditures:	\$14,257	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	166.41%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$96,169	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$321	\$136	\$81

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$96,169	\$93,541	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Tampico Rural Fire Protection District		
Unit Code:	098/070/06	County:	Whiteside
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$330,000		
Equalized Assessed Valuation:	\$40,019,049		
Population:	1,600		
Employees:			
Full Time:			
Part Time:	13		
Salaries Paid:	\$54,510		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$130,587	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$82	\$126	\$76
Revenue Collected During FY 18:	\$254,747	\$207,233	\$143,155
Expenditures During FY 18:	\$235,790	\$200,282	\$125,029
Per Capita Revenue:	\$159	\$113	\$79
Per Capita Expenditures:	\$147	\$106	\$67
Revenues over (under) Expenditures:	\$18,957	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	63.42%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$149,544	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$93	\$136	\$81

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$130,589	\$93,541	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$80,203	\$126,531	\$
Per Capita Debt:	\$50	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Taylorville Fire Protection District														
Unit Code:	011/060/06	County:	Christian												
Fiscal Year End:	5/31/2018														
Accounting Method:	Cash														
Appropriation or Budget:	\$306,468														
Equalized Assessed Valuation:	\$71,429,398														
Population:	13,000														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:	\$		
Full Time:															
Part Time:															
Salaries Paid:	\$														

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$292,421	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$22	\$126	\$76
Revenue Collected During FY 18:	\$144,579	\$207,233	\$143,155
Expenditures During FY 18:	\$26,590	\$200,282	\$125,029
Per Capita Revenue:	\$11	\$113	\$79
Per Capita Expenditures:	\$2	\$106	\$67
Revenues over (under) Expenditures:	\$117,989	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	1543.47%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$410,410	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$32	\$136	\$81

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$2,482	\$13,375	\$
Total Unreserved Funds:	\$407,928	\$93,541	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Teutopolis Fire Protection District		
Unit Code:	025/040/06	County:	Effingham
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$690,550		
Equalized Assessed Valuation:	\$90,165,371		
Population:	1,530		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$555,758	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$363	\$126	\$76
Revenue Collected During FY 18:	\$287,728	\$207,233	\$143,155
Expenditures During FY 18:	\$55,380	\$200,282	\$125,029
Per Capita Revenue:	\$188	\$113	\$79
Per Capita Expenditures:	\$36	\$106	\$67
Revenues over (under) Expenditures:	\$232,348	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	1423.09%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$788,106	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$515	\$136	\$81

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$788,106	\$93,541	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: **County:**

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

Full Time:

Part Time:

Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$228,124	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$74	\$126	\$76
Revenue Collected During FY 18:	\$183,820	\$207,233	\$143,155
Expenditures During FY 18:	\$235,119	\$200,282	\$125,029
Per Capita Revenue:	\$59	\$113	\$79
Per Capita Expenditures:	\$76	\$106	\$67
Revenues over (under) Expenditures:	-\$51,299	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	75.21%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$176,825	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$57	\$136	\$81

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$176,825	\$93,541	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$186,068	\$126,531	\$
Per Capita Debt:	\$60	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Thomson Fire Protection District		
Unit Code:	008/060/06	County:	Carroll
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$448,588		
Equalized Assessed Valuation:	\$37,965,517		
Population:	1,900		
Employees:			
Full Time:			
Part Time:	32		
Salaries Paid:	\$34,434		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$348,773	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$184	\$126	\$76
Revenue Collected During FY 18:	\$271,725	\$207,233	\$143,155
Expenditures During FY 18:	\$503,451	\$200,282	\$125,029
Per Capita Revenue:	\$143	\$113	\$79
Per Capita Expenditures:	\$265	\$106	\$67
Revenues over (under) Expenditures:	-\$231,726	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	76.68%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$386,025	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$203	\$136	\$81

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$386,025	\$93,541	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$243,983	\$126,531	\$
Per Capita Debt:	\$128	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Tilden Fire Protection District		
Unit Code:	079/020/06	County:	Randolph
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$88,721		
Equalized Assessed Valuation:	\$10,614,223		
Population:	2,475		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$10,396	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$4	\$126	\$76
Revenue Collected During FY 18:	\$39,720	\$207,233	\$143,155
Expenditures During FY 18:	\$37,451	\$200,282	\$125,029
Per Capita Revenue:	\$16	\$113	\$79
Per Capita Expenditures:	\$15	\$106	\$67
Revenues over (under) Expenditures:	\$2,269	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	33.82%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$12,665	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$5	\$136	\$81

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$27,200	\$98,704	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Timber-Hollis Fire Protection District		
Unit Code:	072/090/06	County:	Peoria
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$1,047,274		
Equalized Assessed Valuation:	\$89,935,210		
Population:	6,000		
Employees:			
	Full Time:		
	Part Time:	35	
	Salaries Paid:	\$33,672	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$752,241	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$125	\$126	\$76
Revenue Collected During FY 18:	\$398,414	\$207,233	\$143,155
Expenditures During FY 18:	\$309,330	\$200,282	\$125,029
Per Capita Revenue:	\$66	\$113	\$79
Per Capita Expenditures:	\$52	\$106	\$67
Revenues over (under) Expenditures:	\$89,084	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	271.98%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$841,325	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$140	\$136	\$81

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$841,325	\$93,541	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Tiskilwa Fire Protection District		
Unit Code:	006/150/06	County:	Bureau
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$565,000		
Equalized Assessed Valuation:	\$55,131,488		
Population:	1,800		
Employees:			
Full Time:			
Part Time:	17		
Salaries Paid:	\$214,516		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$549,485	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$305	\$126	\$76
Revenue Collected During FY 18:	\$597,521	\$207,233	\$143,155
Expenditures During FY 18:	\$378,611	\$200,282	\$125,029
Per Capita Revenue:	\$332	\$113	\$79
Per Capita Expenditures:	\$210	\$106	\$67
Revenues over (under) Expenditures:	\$218,910	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	202.95%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$768,395	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$427	\$136	\$81

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$768,395	\$93,541	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Toledo Fire Protection District		
Unit Code:	018/020/06	County:	Cumberland
Fiscal Year End:	12/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$277,200		
Equalized Assessed Valuation:	\$37,825,485		
Population:	1,500		
Employees:			
Full Time:			
Part Time:	2		
Salaries Paid:	\$2,155		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$244,259	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$163	\$126	\$76
Revenue Collected During FY 18:	\$181,363	\$207,233	\$143,155
Expenditures During FY 18:	\$121,326	\$200,282	\$125,029
Per Capita Revenue:	\$121	\$113	\$79
Per Capita Expenditures:	\$81	\$106	\$67
Revenues over (under) Expenditures:	\$60,037	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	250.81%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$304,296	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$203	\$136	\$81

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$304,296	\$93,541	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$935,302	\$126,531	\$
Per Capita Debt:	\$624	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Tolono Fire Protection District		
Unit Code:	010/155/06	County:	Champaign
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$120,400		
Equalized Assessed Valuation:	\$47,857,957		
Population:	3,800		
Employees:			
Full Time:	1		
Part Time:	31		
Salaries Paid:	\$25,430		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$348,967	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$92	\$126	\$76
Revenue Collected During FY 18:	\$137,129	\$207,233	\$143,155
Expenditures During FY 18:	\$200,399	\$200,282	\$125,029
Per Capita Revenue:	\$36	\$113	\$79
Per Capita Expenditures:	\$53	\$106	\$67
Revenues over (under) Expenditures:	-\$63,270	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	142.56%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$285,697	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$75	\$136	\$81

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$117,100	\$93,541	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Toluca-Rutland Fire Protection District		
Unit Code:	059/055/06	County:	Marshall
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$614,325		
Equalized Assessed Valuation:	\$31,083,888		
Population:	2,200		
Employees:			
	Full Time:		
	Part Time:		
	Salaries Paid:	\$	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$475,716	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$216	\$126	\$76
Revenue Collected During FY 18:	\$297,617	\$207,233	\$143,155
Expenditures During FY 18:	\$229,284	\$200,282	\$125,029
Per Capita Revenue:	\$135	\$113	\$79
Per Capita Expenditures:	\$104	\$106	\$67
Revenues over (under) Expenditures:	\$68,333	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	237.28%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$544,049	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$247	\$136	\$81

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$544,049	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$263,700	\$126,531	\$
Per Capita Debt:	\$120	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Toulon Fire Protection District														
Unit Code:	087/030/06	County:	Stark												
Fiscal Year End:	8/31/2018														
Accounting Method:	Cash														
Appropriation or Budget:	\$240,300														
Equalized Assessed Valuation:	\$40,122,190														
Population:	2,400														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:	\$		
Full Time:															
Part Time:															
Salaries Paid:	\$														

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$141,868	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$59	\$126	\$76
Revenue Collected During FY 18:	\$242,866	\$207,233	\$143,155
Expenditures During FY 18:	\$217,669	\$200,282	\$125,029
Per Capita Revenue:	\$101	\$113	\$79
Per Capita Expenditures:	\$91	\$106	\$67
Revenues over (under) Expenditures:	\$25,197	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	76.75%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$167,065	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$70	\$136	\$81

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$170,198	\$93,541	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$343,000	\$126,531	\$
Per Capita Debt:	\$143	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Towanda Fire Protection District		
Unit Code:	064/180/06	County:	McLean
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,031,500		
Equalized Assessed Valuation:	\$50,493,445		
Population:	2,350		
Employees:			
Full Time:			
Part Time:	25		
Salaries Paid:	\$27,043		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$332,946	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$142	\$126	\$76
Revenue Collected During FY 18:	\$380,420	\$207,233	\$143,155
Expenditures During FY 18:	\$452,863	\$200,282	\$125,029
Per Capita Revenue:	\$162	\$113	\$79
Per Capita Expenditures:	\$193	\$106	\$67
Revenues over (under) Expenditures:	-\$72,443	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	57.52%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$260,503	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$111	\$136	\$81

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$260,503	\$98,704	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Tower Hill Fire Protection District		
Unit Code:	086/060/06	County:	Shelby
Fiscal Year End:	8/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$275,950		
Equalized Assessed Valuation:	\$13,904,654		
Population:	2,200		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$1,200		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$40,791	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$19	\$126	\$76
Revenue Collected During FY 18:	\$55,179	\$207,233	\$143,155
Expenditures During FY 18:	\$43,608	\$200,282	\$125,029
Per Capita Revenue:	\$25	\$113	\$79
Per Capita Expenditures:	\$20	\$106	\$67
Revenues over (under) Expenditures:	\$11,571	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	120.07%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$52,362	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$24	\$136	\$81

Equity

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

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Tower Rock Fire Protection District		
Unit Code:	039/010/06	County:	Jackson
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$152,601		
Equalized Assessed Valuation:	\$36,726,202		
Population:	535		
Employees:			
Full Time:			
Part Time:	5		
Salaries Paid:	\$2,880		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$118,408	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$221	\$126	\$76
Revenue Collected During FY 18:	\$59,376	\$207,233	\$143,155
Expenditures During FY 18:	\$36,751	\$200,282	\$125,029
Per Capita Revenue:	\$111	\$113	\$79
Per Capita Expenditures:	\$69	\$106	\$67
Revenues over (under) Expenditures:	\$22,625	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	383.75%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$141,033	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$264	\$136	\$81

Equity

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

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Tremont Fire Protection District		
Unit Code:	090/170/06	County:	Tazewell
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$838,498		
Equalized Assessed Valuation:	\$128,358,023		
Population:	8,800		
Employees:			
Full Time:			
Part Time:	21		
Salaries Paid:	\$18,900		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$625,702	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$71	\$126	\$76
Revenue Collected During FY 18:	\$208,014	\$207,233	\$143,155
Expenditures During FY 18:	\$276,061	\$200,282	\$125,029
Per Capita Revenue:	\$24	\$113	\$79
Per Capita Expenditures:	\$31	\$106	\$67
Revenues over (under) Expenditures:	-\$68,047	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	202.00%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$557,655	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$63	\$136	\$81

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$543,116	\$98,704	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Tri-County Fire Protection District														
Unit Code:	034/060/06	County:	Hancock												
Fiscal Year End:	12/31/2018														
Accounting Method:	Cash														
Appropriation or Budget:	\$56,400														
Equalized Assessed Valuation:	\$18,032,008														
Population:	750														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:	\$		
Full Time:															
Part Time:															
Salaries Paid:	\$														

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$179,131	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$239	\$126	\$76
Revenue Collected During FY 18:	\$62,380	\$207,233	\$143,155
Expenditures During FY 18:	\$27,189	\$200,282	\$125,029
Per Capita Revenue:	\$83	\$113	\$79
Per Capita Expenditures:	\$36	\$106	\$67
Revenues over (under) Expenditures:	\$35,191	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	788.27%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$214,322	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$286	\$136	\$81

Equity

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

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Tri-County Fire Protection District		
Unit Code:	025/050/06	County:	Effingham
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$230,500		
Equalized Assessed Valuation:	\$28,573,166		
Population:	1,500		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$97,712	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$65	\$126	\$76
Revenue Collected During FY 18:	\$117,629	\$207,233	\$143,155
Expenditures During FY 18:	\$71,247	\$200,282	\$125,029
Per Capita Revenue:	\$78	\$113	\$79
Per Capita Expenditures:	\$47	\$106	\$67
Revenues over (under) Expenditures:	\$46,382	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	202.25%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$144,094	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$96	\$136	\$81

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$144,094	\$98,704	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Tri-State Fire Protection District		
Unit Code:	022/200/06	County:	Dupage
Fiscal Year End:	5/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$14,471,234		
Equalized Assessed Valuation:	\$1,766,246,410		
Population:	43,000		
Employees:			
Full Time:	55		
Part Time:			
Salaries Paid:	\$5,656,493		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$4,532,358	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$105	\$169	\$94
Revenue Collected During FY 18:	\$13,613,824	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$14,180,427	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$317	\$253	\$218
Per Capita Expenditures:	\$330	\$250	\$216
Revenues over (under) Expenditures:	-\$566,603	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	27.97%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$3,965,755	\$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:	\$224,709	\$671,107	\$161,984
Total Unrestricted Net Assets:	-\$24,637,628	-\$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:	\$537,651	\$3,547,817	\$214,199
Per Capita Debt:	\$13	\$124	\$19
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Tri-Township Fire Protection District		
Unit Code:	001/100/06	County:	Adams
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,029,230		
Equalized Assessed Valuation:	\$289,279,895		
Population:	11,700		
Employees:			
	Full Time:	8	
	Part Time:	9	
	Salaries Paid:	\$537,540	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$272,472	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$23	\$169	\$94
Revenue Collected During FY 18:	\$946,822	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$912,014	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$81	\$253	\$218
Per Capita Expenditures:	\$78	\$250	\$216
Revenues over (under) Expenditures:	\$34,808	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	30.06%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$274,144	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$23	\$171	\$92

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$33,785	\$671,107	\$161,984
Total Unrestricted Net Assets:	-\$4,427,989	-\$2,511,844	\$413,459

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$270,083	\$3,547,817	\$214,199
Per Capita Debt:	\$23	\$124	\$19
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Troy Fire Protection District		
Unit Code:	057/190/06	County:	Madison
Fiscal Year End:	5/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,972,800		
Equalized Assessed Valuation:	\$396,488,284		
Population:	12,000		
Employees:			
Full Time:	4		
Part Time:	59		
Salaries Paid:	\$740,936		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,561,042	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$130	\$169	\$94
Revenue Collected During FY 18:	\$1,779,996	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$1,694,460	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$148	\$253	\$218
Per Capita Expenditures:	\$141	\$250	\$216
Revenues over (under) Expenditures:	\$85,536	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	97.17%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$1,646,578	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$137	\$171	\$92

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$60,497	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$1,586,081	-\$2,511,844	\$413,459

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$144,786	\$3,547,817	\$214,199
Per Capita Debt:	\$12	\$124	\$19
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Troy Fire Protection District		
Unit Code:	099/140/06	County:	Will
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$13,813,360		
Equalized Assessed Valuation:	\$64,999,025		
Population:	30,000		
Employees:			
Full Time:	25		
Part Time:	13		
Salaries Paid:	\$1,469,247		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$5,240,906	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$175	\$169	\$94
Revenue Collected During FY 18:	\$6,008,863	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$5,347,518	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$200	\$253	\$218
Per Capita Expenditures:	\$178	\$250	\$216
Revenues over (under) Expenditures:	\$661,345	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	110.37%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$5,902,251	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$197	\$171	\$92

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,028,782	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$3,418,249	-\$2,511,844	\$413,459

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$1,145,000	\$3,547,817	\$214,199
Per Capita Debt:	\$38	\$124	\$19
General Obligation Debt over EAV:	1.76%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Tuscarora Fire Protection District		
Unit Code:	072/100/06	County:	Peoria
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$177,578		
Equalized Assessed Valuation:	\$14,661,730		
Population:	712		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$116,254	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$163	\$126	\$76
Revenue Collected During FY 18:	\$50,550	\$207,233	\$143,155
Expenditures During FY 18:	\$41,131	\$200,282	\$125,029
Per Capita Revenue:	\$71	\$113	\$79
Per Capita Expenditures:	\$58	\$106	\$67
Revenues over (under) Expenditures:	\$9,419	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	305.54%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$125,673	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$177	\$136	\$81

Equity

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

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Union Fire Protection District		
Unit Code:	063/120/06	County:	Mchenry
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$288,125		
Equalized Assessed Valuation:	\$49,953,785		
Population:	552		
Employees:			
	Full Time:		
	Part Time:	29	
	Salaries Paid:	\$32,731	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$412,597	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$747	\$126	\$76
Revenue Collected During FY 18:	\$208,728	\$207,233	\$143,155
Expenditures During FY 18:	\$190,897	\$200,282	\$125,029
Per Capita Revenue:	\$378	\$113	\$79
Per Capita Expenditures:	\$346	\$106	\$67
Revenues over (under) Expenditures:	\$17,831	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	225.48%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$430,428	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$780	\$136	\$81

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$430,428	\$98,704	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$153,750	\$126,531	\$
Per Capita Debt:	\$279	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Unit 7 Fire Protection District		
Unit Code:	056/045/06	County:	Macoupin
Fiscal Year End:	11/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$985,355		
Equalized Assessed Valuation:	\$64,549,634		
Population:	10,000		
Employees:			
	Full Time:		
	Part Time:	57	
	Salaries Paid:	\$16,700	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$751,864	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$75	\$126	\$76
Revenue Collected During FY 18:	\$205,896	\$207,233	\$143,155
Expenditures During FY 18:	\$152,193	\$200,282	\$125,029
Per Capita Revenue:	\$21	\$113	\$79
Per Capita Expenditures:	\$15	\$106	\$67
Revenues over (under) Expenditures:	\$53,703	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	529.31%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$805,567	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$81	\$136	\$81

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$805,567	\$98,704	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$100,000	\$126,531	\$
Per Capita Debt:	\$10	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Ursa Fire Protection District		
Unit Code:	001/110/06	County:	Adams
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$39,976		
Equalized Assessed Valuation:	\$21,128,596		
Population:	1,073		
Employees:			
	Full Time:		
	Part Time:		
	Salaries Paid:	\$	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$18,729	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$17	\$126	\$76
Revenue Collected During FY 18:	\$43,072	\$207,233	\$143,155
Expenditures During FY 18:	\$51,816	\$200,282	\$125,029
Per Capita Revenue:	\$40	\$113	\$79
Per Capita Expenditures:	\$48	\$106	\$67
Revenues over (under) Expenditures:	-\$8,744	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	19.27%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$9,985	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$9	\$136	\$81

Equity

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

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$105,000	\$126,531	\$
Per Capita Debt:	\$98	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Utica Fire Protection District		
Unit Code:	050/140/06	County:	Lasalle
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$1,416,850		
Equalized Assessed Valuation:	\$84,288,288		
Population:	5,436		
Employees:			
Full Time:	6		
Part Time:	32		
Salaries Paid:	\$202,518		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$299,475	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$55	\$169	\$94
Revenue Collected During FY 18:	\$1,004,715	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$1,057,304	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$185	\$253	\$218
Per Capita Expenditures:	\$195	\$250	\$216
Revenues over (under) Expenditures:	-\$52,589	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	23.35%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$246,886	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$45	\$171	\$92

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$207,327	\$4,737	\$
Total Unreserved Funds:	\$39,559	\$27,597	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$1,240,814	\$3,547,817	\$214,199
Per Capita Debt:	\$228	\$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	\$