

FISCAL YEAR 2021



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:	Jefferson Fire Protection District		
Unit Code:	041/010/06	County:	Jefferson
Fiscal Year End:	12/31/2021		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$789,800		
Equalized Assessed Valuation:	\$179,671,718		
Population:	11,212		
Employees:			
Full Time:		4	
Part Time:		4	
Salaries Paid:	\$284,112		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$675,534	\$2,938,450	\$1,712,061
Per Capita Beginning Fund Balance:	\$60	\$173	\$113
Revenues During FY 21:	\$927,721	\$5,462,875	\$3,631,696
Expenditures During FY 21:	\$941,920	\$5,591,748	\$3,443,531
Per Capita Revenues:	\$83	\$288	\$255
Per Capita Expenditures:	\$84	\$288	\$245
Revenues over/under Expenditures:	(\$14,199)	(\$128,874)	\$160,070
Ratio of Fund Balance to Expenditures:	70.21%	81.72%	50.84%
Ending Fund Balance for FY 21:	\$661,335	\$3,296,180	\$2,025,129
Per Capita Ending Fund Balance:	\$59	\$196	\$122

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,402	\$0
Total Unreserved Funds:	\$0	\$64,731	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$39,965	\$626,506	\$123,152
Total Unrestricted Net Assets:	\$621,370	(\$2,988,504)	\$547,286

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$226,561	\$5,271,245	\$500,750
Per Capita Debt:	\$20	\$231	\$27
General Obligation Debt over EAV:	0.00%	2.97%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$838	\$0
Per Capita Beginning Retained Earnings	\$0	\$0	\$0
Revenues During FY 21:	\$0	\$961	\$0
Expenditures During FY 21:	\$0	\$263	\$0
Per Capita Revenues:	\$0	\$0	\$0
Per Capita Expenses:	\$0	\$0	\$0
Operating Income (loss):	\$0	\$698	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.00%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$736	\$0
Per Capita Ending Retained Earnings:	\$0	\$0	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Joy Fire Protection District		
Unit Code:	066/030/06	County:	Mercer
Fiscal Year End:	6/30/2021		
Accounting Method:	Cash		
Appropriation or Budget:	\$100,536		
Equalized Assessed Valuation:	\$26,853,358		
Population:	755		
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 21:	\$116,710	\$284,343	\$164,969
Per Capita Beginning Fund Balance:	\$155	\$172	\$94
Revenues During FY 21:	\$99,062	\$228,089	\$166,185
Expenditures During FY 21:	\$76,761	\$221,105	\$142,301
Per Capita Revenues:	\$131	\$146	\$92
Per Capita Expenditures:	\$102	\$138	\$79
Revenues over/under Expenditures:	\$22,301	\$6,984	\$12,597
Ratio of Fund Balance to Expenditures:	181.10%	1,755.41%	120.45%
Ending Fund Balance for FY 21:	\$139,011	\$304,125	\$180,281
Per Capita Ending Fund Balance:	\$184	\$185	\$104

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$20,615	\$0
Total Unreserved Funds:	\$0	\$108,405	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,449	\$0
Total Unrestricted Net Assets:	\$0	\$126,376	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$5,143	\$122,659	\$0
Per Capita Debt:	\$7	\$86	\$0
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$3,244	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 21:	\$0	\$5,802	\$0
Expenditures During FY 21:	\$0	\$5,101	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$701	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.15%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$3,928	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Kaneville Fire Protection District		
Unit Code:	045/080/06	County:	Kane
Fiscal Year End:	4/30/2021		
Accounting Method:	Cash		
Appropriation or Budget:	\$866,090		
Equalized Assessed Valuation:	\$53,417,440		
Population:	1,367		
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 21:	\$555,270	\$284,343	\$164,969
Per Capita Beginning Fund Balance:	\$406	\$172	\$94
Revenues During FY 21:	\$315,359	\$228,089	\$166,185
Expenditures During FY 21:	\$206,405	\$221,105	\$142,301
Per Capita Revenues:	\$231	\$146	\$92
Per Capita Expenditures:	\$151	\$138	\$79
Revenues over/under Expenditures:	\$108,954	\$6,984	\$12,597
Ratio of Fund Balance to Expenditures:	321.81%	1,755.41%	120.45%
Ending Fund Balance for FY 21:	\$664,224	\$304,125	\$180,281
Per Capita Ending Fund Balance:	\$486	\$185	\$104

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$20,615	\$0
Total Unreserved Funds:	\$555,270	\$108,405	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,449	\$0
Total Unrestricted Net Assets:	\$0	\$126,376	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$0	\$122,659	\$0
Per Capita Debt:	\$0	\$86	\$0
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$3,244	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 21:	\$0	\$5,802	\$0
Expenditures During FY 21:	\$0	\$5,101	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$701	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.15%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$3,928	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Kankakee Twp Fire Protection District		
Unit Code:	046/070/06	County:	Kankakee
Fiscal Year End:	5/31/2021		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$218,000		
Equalized Assessed Valuation:	\$23,860,174		
Population:	1,888		
Employees:			
	Full Time:		
	Part Time:	23	
	Salaries Paid:	\$32,259	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$238,167	\$284,343	\$164,969
Per Capita Beginning Fund Balance:	\$126	\$172	\$94
Revenues During FY 21:	\$244,117	\$228,089	\$166,185
Expenditures During FY 21:	\$319,640	\$221,105	\$142,301
Per Capita Revenues:	\$129	\$146	\$92
Per Capita Expenditures:	\$169	\$138	\$79
Revenues over/under Expenditures:	(\$75,523)	\$6,984	\$12,597
Ratio of Fund Balance to Expenditures:	97.81%	1,755.41%	120.45%
Ending Fund Balance for FY 21:	\$312,644	\$304,125	\$180,281
Per Capita Ending Fund Balance:	\$166	\$185	\$104

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$20,615	\$0
Total Unreserved Funds:	\$312,644	\$108,405	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,449	\$0
Total Unrestricted Net Assets:	\$0	\$126,376	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$300,000	\$122,659	\$0
Per Capita Debt:	\$159	\$86	\$0
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$3,244	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 21:	\$0	\$5,802	\$0
Expenditures During FY 21:	\$0	\$5,101	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$701	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.15%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$3,928	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Kansas Fire Protection District		
Unit Code:	023/040/06	County:	Edgar
Fiscal Year End:	4/30/2021		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$523,500		
Equalized Assessed Valuation:	\$23,297,167		
Population:	1,000		
Employees:			
Full Time:			
Part Time:	32		
Salaries Paid:	\$21,639		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$135,561	\$284,343	\$164,969
Per Capita Beginning Fund Balance:	\$136	\$172	\$94
Revenues During FY 21:	\$127,081	\$228,089	\$166,185
Expenditures During FY 21:	\$83,932	\$221,105	\$142,301
Per Capita Revenues:	\$127	\$146	\$92
Per Capita Expenditures:	\$84	\$138	\$79
Revenues over/under Expenditures:	\$43,149	\$6,984	\$12,597
Ratio of Fund Balance to Expenditures:	212.92%	1,755.41%	120.45%
Ending Fund Balance for FY 21:	\$178,710	\$304,125	\$180,281
Per Capita Ending Fund Balance:	\$179	\$185	\$104

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$20,615	\$0
Total Unreserved Funds:	\$0	\$108,405	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$97,471	\$26,449	\$0
Total Unrestricted Net Assets:	\$81,238	\$126,376	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$31,108	\$122,659	\$0
Per Capita Debt:	\$31	\$86	\$0
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$3,244	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 21:	\$0	\$5,802	\$0
Expenditures During FY 21:	\$0	\$5,101	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$701	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.15%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$3,928	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Kell Fire Protection District		
Unit Code:	058/020/06	County:	Marion
Fiscal Year End:	4/30/2021		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$73,789		
Equalized Assessed Valuation:	\$19,170,377		
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 21:	\$153,981	\$284,343	\$164,969
Per Capita Beginning Fund Balance:	\$62	\$172	\$94
Revenues During FY 21:	\$85,949	\$228,089	\$166,185
Expenditures During FY 21:	\$107,111	\$221,105	\$142,301
Per Capita Revenues:	\$34	\$146	\$92
Per Capita Expenditures:	\$43	\$138	\$79
Revenues over/under Expenditures:	(\$21,162)	\$6,984	\$12,597
Ratio of Fund Balance to Expenditures:	124.00%	1,755.41%	120.45%
Ending Fund Balance for FY 21:	\$132,819	\$304,125	\$180,281
Per Capita Ending Fund Balance:	\$53	\$185	\$104

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$20,615	\$0
Total Unreserved Funds:	\$132,819	\$108,405	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,449	\$0
Total Unrestricted Net Assets:	\$0	\$126,376	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$206,035	\$122,659	\$0
Per Capita Debt:	\$82	\$86	\$0
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$3,244	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 21:	\$0	\$5,802	\$0
Expenditures During FY 21:	\$0	\$5,101	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$701	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.15%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$3,928	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Kempton Fire Protection District		
Unit Code:	027/010/06	County:	Ford
Fiscal Year End:	5/31/2021		
Accounting Method:	Cash		
Appropriation or Budget:	\$67,494		
Equalized Assessed Valuation:	\$27,150,799		
Population:	640		
Employees:			
Full Time:			
Part Time:	6		
Salaries Paid:	\$4,947		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$347,924	\$284,343	\$164,969
Per Capita Beginning Fund Balance:	\$544	\$172	\$94
Revenues During FY 21:	\$126,019	\$228,089	\$166,185
Expenditures During FY 21:	\$67,494	\$221,105	\$142,301
Per Capita Revenues:	\$197	\$146	\$92
Per Capita Expenditures:	\$105	\$138	\$79
Revenues over/under Expenditures:	\$58,525	\$6,984	\$12,597
Ratio of Fund Balance to Expenditures:	602.20%	1,755.41%	120.45%
Ending Fund Balance for FY 21:	\$406,449	\$304,125	\$180,281
Per Capita Ending Fund Balance:	\$635	\$185	\$104

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$20,615	\$0
Total Unreserved Funds:	\$406,449	\$108,405	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,449	\$0
Total Unrestricted Net Assets:	\$0	\$126,376	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$0	\$122,659	\$0
Per Capita Debt:	\$0	\$86	\$0
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$3,244	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 21:	\$0	\$5,802	\$0
Expenditures During FY 21:	\$0	\$5,101	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$701	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.15%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$3,928	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Kendall Hill Fire Protection District														
Unit Code:	057/085/06	County:	Madison												
Fiscal Year End:	4/30/2021														
Accounting Method:	Cash														
Appropriation or Budget:	\$26,550														
Equalized Assessed Valuation:	\$9,688,670														
Population:	845														
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 21:	\$14,848	\$284,343	\$164,969
Per Capita Beginning Fund Balance:	\$18	\$172	\$94
Revenues During FY 21:	\$26,723	\$228,089	\$166,185
Expenditures During FY 21:	\$26,502	\$221,105	\$142,301
Per Capita Revenues:	\$32	\$146	\$92
Per Capita Expenditures:	\$31	\$138	\$79
Revenues over/under Expenditures:	\$221	\$6,984	\$12,597
Ratio of Fund Balance to Expenditures:	56.86%	1,755.41%	120.45%
Ending Fund Balance for FY 21:	\$15,069	\$304,125	\$180,281
Per Capita Ending Fund Balance:	\$18	\$185	\$104

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$20,615	\$0
Total Unreserved Funds:	\$15,069	\$108,405	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,449	\$0
Total Unrestricted Net Assets:	\$0	\$126,376	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$0	\$122,659	\$0
Per Capita Debt:	\$0	\$86	\$0
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$3,244	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 21:	\$0	\$5,802	\$0
Expenditures During FY 21:	\$0	\$5,101	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$701	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.15%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$3,928	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Kenney Fire Protection District		
Unit Code:	020/015/06	County:	Dewitt
Fiscal Year End:	4/30/2021		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$367,341		
Equalized Assessed Valuation:	\$42,267,808		
Population:	1,200		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$4,750		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$217,511	\$284,343	\$164,969
Per Capita Beginning Fund Balance:	\$181	\$172	\$94
Revenues During FY 21:	\$184,246	\$228,089	\$166,185
Expenditures During FY 21:	\$277,132	\$221,105	\$142,301
Per Capita Revenues:	\$154	\$146	\$92
Per Capita Expenditures:	\$231	\$138	\$79
Revenues over/under Expenditures:	(\$92,886)	\$6,984	\$12,597
Ratio of Fund Balance to Expenditures:	44.97%	1,755.41%	120.45%
Ending Fund Balance for FY 21:	\$124,625	\$304,125	\$180,281
Per Capita Ending Fund Balance:	\$104	\$185	\$104

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$121,981	\$20,615	\$0
Total Unreserved Funds:	\$0	\$108,405	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,449	\$0
Total Unrestricted Net Assets:	\$0	\$126,376	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$0	\$122,659	\$0
Per Capita Debt:	\$0	\$86	\$0
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$3,244	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 21:	\$0	\$5,802	\$0
Expenditures During FY 21:	\$0	\$5,101	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$701	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.15%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$3,928	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Kewanee Fire Protection District		
Unit Code:	037/070/06	County:	Henry
Fiscal Year End:	4/30/2021		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$337,110		
Equalized Assessed Valuation:	\$47,741,670		
Population:	12,339		
Employees:			
Full Time:		3	
Part Time:		6	
Salaries Paid:	\$141,521		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$230,200	\$284,343	\$164,969
Per Capita Beginning Fund Balance:	\$19	\$172	\$94
Revenues During FY 21:	\$257,067	\$228,089	\$166,185
Expenditures During FY 21:	\$207,794	\$221,105	\$142,301
Per Capita Revenues:	\$21	\$146	\$92
Per Capita Expenditures:	\$17	\$138	\$79
Revenues over/under Expenditures:	\$49,273	\$6,984	\$12,597
Ratio of Fund Balance to Expenditures:	118.14%	1,755.41%	120.45%
Ending Fund Balance for FY 21:	\$245,478	\$304,125	\$180,281
Per Capita Ending Fund Balance:	\$20	\$185	\$104

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$20,615	\$0
Total Unreserved Funds:	\$0	\$108,405	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$116,986	\$26,449	\$0
Total Unrestricted Net Assets:	\$128,492	\$126,376	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$0	\$122,659	\$0
Per Capita Debt:	\$0	\$86	\$0
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$3,244	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 21:	\$0	\$5,802	\$0
Expenditures During FY 21:	\$0	\$5,101	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$701	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.15%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$3,928	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Keyesport Fire Protection District		
Unit Code:	014/070/06	County:	Clinton
Fiscal Year End:	4/30/2021		
Accounting Method:	Cash		
Appropriation or Budget:	\$210,000		
Equalized Assessed Valuation:	\$3,334,771		
Population:	1,800		
Employees:			
	Full Time:		
	Part Time:		
	Salaries Paid:	\$	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$175,805	\$284,343	\$164,969
Per Capita Beginning Fund Balance:	\$98	\$172	\$94
Revenues During FY 21:	\$140,057	\$228,089	\$166,185
Expenditures During FY 21:	\$193,499	\$221,105	\$142,301
Per Capita Revenues:	\$78	\$146	\$92
Per Capita Expenditures:	\$107	\$138	\$79
Revenues over/under Expenditures:	(\$53,442)	\$6,984	\$12,597
Ratio of Fund Balance to Expenditures:	63.24%	1,755.41%	120.45%
Ending Fund Balance for FY 21:	\$122,363	\$304,125	\$180,281
Per Capita Ending Fund Balance:	\$68	\$185	\$104

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$20,615	\$0
Total Unreserved Funds:	\$122,365	\$108,405	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,449	\$0
Total Unrestricted Net Assets:	\$0	\$126,376	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$0	\$122,659	\$0
Per Capita Debt:	\$0	\$86	\$0
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$3,244	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 21:	\$0	\$5,802	\$0
Expenditures During FY 21:	\$0	\$5,101	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$701	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.15%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$3,928	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Kickapoo Fire Protection District		
Unit Code:	092/050/06	County:	Vermilion
Fiscal Year End:	4/30/2021		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$188,480		
Equalized Assessed Valuation:	\$51,924,056		
Population:	5,000		
Employees:			
Full Time:			
Part Time:	30		
Salaries Paid:	\$13,329		

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 21:	\$245,298	\$284,343	\$164,969
Per Capita Beginning Fund Balance:	\$49	\$172	\$94
Revenues During FY 21:	\$175,142	\$228,089	\$166,185
Expenditures During FY 21:	\$162,423	\$221,105	\$142,301
Per Capita Revenues:	\$35	\$146	\$92
Per Capita Expenditures:	\$32	\$138	\$79
Revenues over/under Expenditures:	\$12,719	\$6,984	\$12,597
Ratio of Fund Balance to Expenditures:	158.85%	1,755.41%	120.45%
Ending Fund Balance for FY 21:	\$258,017	\$304,125	\$180,281
Per Capita Ending Fund Balance:	\$52	\$185	\$104

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$20,615	\$0
Total Unreserved Funds:	\$0	\$108,405	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,938	\$26,449	\$0
Total Unrestricted Net Assets:	\$255,514	\$126,376	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$310,000	\$122,659	\$0
Per Capita Debt:	\$62	\$86	\$0
General Obligation Debt over EAV:	0.60%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$3,244	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 21:	\$0	\$5,802	\$0
Expenditures During FY 21:	\$0	\$5,101	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$701	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.15%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$3,928	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Kilbourne Fire Protection District		
Unit Code:	060/040/06	County:	Mason
Fiscal Year End:	5/31/2021		
Accounting Method:	Cash		
Appropriation or Budget:	\$738,300		
Equalized Assessed Valuation:	\$10,451,665		
Population:	525		
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 21:	\$64,750	\$284,343	\$164,969
Per Capita Beginning Fund Balance:	\$123	\$172	\$94
Revenues During FY 21:	\$86,425	\$228,089	\$166,185
Expenditures During FY 21:	\$75,296	\$221,105	\$142,301
Per Capita Revenues:	\$165	\$146	\$92
Per Capita Expenditures:	\$143	\$138	\$79
Revenues over/under Expenditures:	\$11,129	\$6,984	\$12,597
Ratio of Fund Balance to Expenditures:	100.77%	1,755.41%	120.45%
Ending Fund Balance for FY 21:	\$75,879	\$304,125	\$180,281
Per Capita Ending Fund Balance:	\$145	\$185	\$104

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$20,615	\$0
Total Unreserved Funds:	\$0	\$108,405	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,449	\$0
Total Unrestricted Net Assets:	\$0	\$126,376	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$40,065	\$122,659	\$0
Per Capita Debt:	\$76	\$86	\$0
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$3,244	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 21:	\$0	\$5,802	\$0
Expenditures During FY 21:	\$0	\$5,101	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$701	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.15%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$3,928	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Kirkland Fire Protection District		
Unit Code:	019/050/06	County:	DeKalb
Fiscal Year End:	4/30/2021		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$944,521		
Equalized Assessed Valuation:	\$83,495,477		
Population:	2,450		
Employees:			
Full Time:			
Part Time:	33		
Salaries Paid:	\$196,874		

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 21:	\$308,062	\$284,343	\$164,969
Per Capita Beginning Fund Balance:	\$126	\$172	\$94
Revenues During FY 21:	\$630,281	\$228,089	\$166,185
Expenditures During FY 21:	\$423,905	\$221,105	\$142,301
Per Capita Revenues:	\$257	\$146	\$92
Per Capita Expenditures:	\$173	\$138	\$79
Revenues over/under Expenditures:	\$206,376	\$6,984	\$12,597
Ratio of Fund Balance to Expenditures:	121.36%	1,755.41%	120.45%
Ending Fund Balance for FY 21:	\$514,438	\$304,125	\$180,281
Per Capita Ending Fund Balance:	\$210	\$185	\$104

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$20,615	\$0
Total Unreserved Funds:	\$0	\$108,405	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,449	\$0
Total Unrestricted Net Assets:	\$514,438	\$126,376	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$0	\$122,659	\$0
Per Capita Debt:	\$0	\$86	\$0
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$3,244	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 21:	\$0	\$5,802	\$0
Expenditures During FY 21:	\$0	\$5,101	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$701	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.15%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$3,928	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Knoxville Fire Protection District		
Unit Code:	048/070/06	County:	Knox
Fiscal Year End:	4/30/2021		
Accounting Method:	Cash		
Appropriation or Budget:	\$540,000		
Equalized Assessed Valuation:	\$111,891,906		
Population:	6,000		
Employees:			
	Full Time:		
	Part Time:	83	
	Salaries Paid:	\$41,915	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$271,763	\$284,343	\$164,969
Per Capita Beginning Fund Balance:	\$45	\$172	\$94
Revenues During FY 21:	\$393,491	\$228,089	\$166,185
Expenditures During FY 21:	\$209,841	\$221,105	\$142,301
Per Capita Revenues:	\$66	\$146	\$92
Per Capita Expenditures:	\$35	\$138	\$79
Revenues over/under Expenditures:	\$183,650	\$6,984	\$12,597
Ratio of Fund Balance to Expenditures:	217.89%	1,755.41%	120.45%
Ending Fund Balance for FY 21:	\$457,232	\$304,125	\$180,281
Per Capita Ending Fund Balance:	\$76	\$185	\$104

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$20,615	\$0
Total Unreserved Funds:	\$457,232	\$108,405	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,449	\$0
Total Unrestricted Net Assets:	\$0	\$126,376	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$0	\$122,659	\$0
Per Capita Debt:	\$0	\$86	\$0
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$3,244	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 21:	\$0	\$5,802	\$0
Expenditures During FY 21:	\$0	\$5,101	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$701	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.15%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$3,928	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	La Motte Twp Fire Protection District		
Unit Code:	017/030/06	County:	Crawford
Fiscal Year End:	4/30/2021		
Accounting Method:	Cash		
Appropriation or Budget:	\$109,997		
Equalized Assessed Valuation:	\$36,519,772		
Population:	2,372		
Employees:			
	Full Time:		
	Part Time:	22	
	Salaries Paid:	\$20,580	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$370,455	\$284,343	\$164,969
Per Capita Beginning Fund Balance:	\$156	\$172	\$94
Revenues During FY 21:	\$107,987	\$228,089	\$166,185
Expenditures During FY 21:	\$65,758	\$221,105	\$142,301
Per Capita Revenues:	\$46	\$146	\$92
Per Capita Expenditures:	\$28	\$138	\$79
Revenues over/under Expenditures:	\$42,229	\$6,984	\$12,597
Ratio of Fund Balance to Expenditures:	627.58%	1,755.41%	120.45%
Ending Fund Balance for FY 21:	\$412,684	\$304,125	\$180,281
Per Capita Ending Fund Balance:	\$174	\$185	\$104

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$20,615	\$0
Total Unreserved Funds:	\$412,684	\$108,405	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,449	\$0
Total Unrestricted Net Assets:	\$0	\$126,376	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$0	\$122,659	\$0
Per Capita Debt:	\$0	\$86	\$0
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$3,244	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 21:	\$0	\$5,802	\$0
Expenditures During FY 21:	\$0	\$5,101	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$701	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.15%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$3,928	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Lacon-Sparland Fire Protection District		
Unit Code:	059/020/06	County:	Marshall
Fiscal Year End:	6/30/2021		
Accounting Method:	Cash		
Appropriation or Budget:	\$743,000		
Equalized Assessed Valuation:	\$68,706,000		
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 21:	\$123,217	\$284,343	\$164,969
Per Capita Beginning Fund Balance:	\$39	\$172	\$94
Revenues During FY 21:	\$533,355	\$228,089	\$166,185
Expenditures During FY 21:	\$388,731	\$221,105	\$142,301
Per Capita Revenues:	\$167	\$146	\$92
Per Capita Expenditures:	\$121	\$138	\$79
Revenues over/under Expenditures:	\$144,624	\$6,984	\$12,597
Ratio of Fund Balance to Expenditures:	68.90%	1,755.41%	120.45%
Ending Fund Balance for FY 21:	\$267,841	\$304,125	\$180,281
Per Capita Ending Fund Balance:	\$84	\$185	\$104

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$20,615	\$0
Total Unreserved Funds:	\$179,438	\$108,405	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,449	\$0
Total Unrestricted Net Assets:	\$0	\$126,376	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$366,226	\$122,659	\$0
Per Capita Debt:	\$114	\$86	\$0
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$3,244	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 21:	\$0	\$5,802	\$0
Expenditures During FY 21:	\$0	\$5,101	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$701	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.15%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$3,928	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Ladd Fire Protection District		
Unit Code:	006/050/06	County:	Bureau
Fiscal Year End:	4/30/2021		
Accounting Method:	Cash		
Appropriation or Budget:	\$146,650		
Equalized Assessed Valuation:	\$25,608,589		
Population:	1,800		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$117,680	\$284,343	\$164,969
Per Capita Beginning Fund Balance:	\$65	\$172	\$94
Revenues During FY 21:	\$89,849	\$228,089	\$166,185
Expenditures During FY 21:	\$70,610	\$221,105	\$142,301
Per Capita Revenues:	\$50	\$146	\$92
Per Capita Expenditures:	\$39	\$138	\$79
Revenues over/under Expenditures:	\$19,239	\$6,984	\$12,597
Ratio of Fund Balance to Expenditures:	193.91%	1,755.41%	120.45%
Ending Fund Balance for FY 21:	\$136,919	\$304,125	\$180,281
Per Capita Ending Fund Balance:	\$76	\$185	\$104

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$20,615	\$0
Total Unreserved Funds:	\$0	\$108,405	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,449	\$0
Total Unrestricted Net Assets:	\$0	\$126,376	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$0	\$122,659	\$0
Per Capita Debt:	\$0	\$86	\$0
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$3,244	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 21:	\$0	\$5,802	\$0
Expenditures During FY 21:	\$0	\$5,101	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$701	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.15%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$3,928	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Lafayette Fire Protection District		
Unit Code:	087/020/06	County:	Stark
Fiscal Year End:	8/31/2021		
Accounting Method:	Cash		
Appropriation or Budget:	\$147,250		
Equalized Assessed Valuation:	\$14,617,924		
Population:	800		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$99,609	\$284,343	\$164,969
Per Capita Beginning Fund Balance:	\$125	\$172	\$94
Revenues During FY 21:	\$79,578	\$228,089	\$166,185
Expenditures During FY 21:	\$71,167	\$221,105	\$142,301
Per Capita Revenues:	\$99	\$146	\$92
Per Capita Expenditures:	\$89	\$138	\$79
Revenues over/under Expenditures:	\$8,411	\$6,984	\$12,597
Ratio of Fund Balance to Expenditures:	151.78%	1,755.41%	120.45%
Ending Fund Balance for FY 21:	\$108,020	\$304,125	\$180,281
Per Capita Ending Fund Balance:	\$135	\$185	\$104

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$20,615	\$0
Total Unreserved Funds:	\$108,020	\$108,405	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,449	\$0
Total Unrestricted Net Assets:	\$0	\$126,376	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$0	\$122,659	\$0
Per Capita Debt:	\$0	\$86	\$0
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$3,244	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 21:	\$0	\$5,802	\$0
Expenditures During FY 21:	\$0	\$5,101	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$701	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.15%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$3,928	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	LaHarpe Fire Protection District		
Unit Code:	034/040/06	County:	Hancock
Fiscal Year End:	6/30/2021		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$333,515		
Equalized Assessed Valuation:	\$42,931,200		
Population:	950		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$13,740		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$113,231	\$284,343	\$164,969
Per Capita Beginning Fund Balance:	\$119	\$172	\$94
Revenues During FY 21:	\$335,201	\$228,089	\$166,185
Expenditures During FY 21:	\$390,269	\$221,105	\$142,301
Per Capita Revenues:	\$353	\$146	\$92
Per Capita Expenditures:	\$411	\$138	\$79
Revenues over/under Expenditures:	(\$55,068)	\$6,984	\$12,597
Ratio of Fund Balance to Expenditures:	30.28%	1,755.41%	120.45%
Ending Fund Balance for FY 21:	\$118,163	\$304,125	\$180,281
Per Capita Ending Fund Balance:	\$124	\$185	\$104

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$20,615	\$0
Total Unreserved Funds:	\$0	\$108,405	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$115,870	\$26,449	\$0
Total Unrestricted Net Assets:	\$2,293	\$126,376	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$60,000	\$122,659	\$0
Per Capita Debt:	\$63	\$86	\$0
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$3,244	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 21:	\$0	\$5,802	\$0
Expenditures During FY 21:	\$0	\$5,101	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$701	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.15%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$3,928	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2021



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: **Lake Egypt Fire Protection District**

Unit Code: **100/010/06** County: **Williamson**

Fiscal Year End: **6/30/2021**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,228,004**

Equalized Assessed Valuation: **\$158,566,015**

Population: **8,539**

Employees:

 Full Time: **8**

 Part Time: **25**

 Salaries Paid: **\$634,315**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$1,507,027	\$2,938,450	\$1,712,061
Per Capita Beginning Fund Balance:	\$176	\$173	\$113
Revenues During FY 21:	\$2,050,055	\$5,462,875	\$3,631,696
Expenditures During FY 21:	\$1,544,490	\$5,591,748	\$3,443,531
Per Capita Revenues:	\$240	\$288	\$255
Per Capita Expenditures:	\$181	\$288	\$245
Revenues over/under Expenditures:	\$505,565	(\$128,874)	\$160,070
Ratio of Fund Balance to Expenditures:	130.31%	81.72%	50.84%
Ending Fund Balance for FY 21:	\$2,012,592	\$3,296,180	\$2,025,129
Per Capita Ending Fund Balance:	\$236	\$196	\$122

Equity

<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,402	\$0
Total Unreserved Funds:	\$0	\$64,731	\$0

Net Assets

<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$172,767	\$626,506	\$123,152
Total Unrestricted Net Assets:	\$1,247,061	(\$2,988,504)	\$547,286

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$2,515,164	\$5,271,245	\$500,750
Per Capita Debt:	\$295	\$231	\$27
General Obligation Debt over EAV:	0.00%	2.97%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$838	\$0
Per Capita Beginning Retained Earnings	\$0	\$0	\$0
Revenues During FY 21:	\$0	\$961	\$0
Expenditures During FY 21:	\$0	\$263	\$0
Per Capita Revenues:	\$0	\$0	\$0
Per Capita Expenses:	\$0	\$0	\$0
Operating Income (loss):	\$0	\$698	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.00%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$736	\$0
Per Capita Ending Retained Earnings:	\$0	\$0	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Lake Springfield Fire Protection District		
Unit Code:	083/090/06	County:	Sangamon
Fiscal Year End:	6/30/2021		
Accounting Method:	Cash		
Appropriation or Budget:	\$22,373		
Equalized Assessed Valuation:	\$6,155,817		
Population:	310		
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 21:	\$12,897	\$284,343	\$164,969
Per Capita Beginning Fund Balance:	\$42	\$172	\$94
Revenues During FY 21:	\$25,417	\$228,089	\$166,185
Expenditures During FY 21:	\$17,403	\$221,105	\$142,301
Per Capita Revenues:	\$82	\$146	\$92
Per Capita Expenditures:	\$56	\$138	\$79
Revenues over/under Expenditures:	\$8,014	\$6,984	\$12,597
Ratio of Fund Balance to Expenditures:	120.16%	1,755.41%	120.45%
Ending Fund Balance for FY 21:	\$20,911	\$304,125	\$180,281
Per Capita Ending Fund Balance:	\$67	\$185	\$104

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$20,615	\$0
Total Unreserved Funds:	\$20,911	\$108,405	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,449	\$0
Total Unrestricted Net Assets:	\$0	\$126,376	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$0	\$122,659	\$0
Per Capita Debt:	\$0	\$86	\$0
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$3,244	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 21:	\$0	\$5,802	\$0
Expenditures During FY 21:	\$0	\$5,101	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$701	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.15%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$3,928	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2021



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:	Lake Villa Fire Protection District
Unit Code:	049/060/06
County:	Lake
Fiscal Year End:	4/30/2021
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$7,410,033
Equalized Assessed Valuation:	\$796,392,800
Population:	32,212
Employees:	
Full Time:	23
Part Time:	44
Salaries Paid:	\$3,972,809

Blended Component Units
Number Submitted = 1 Pension Fund

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$8,155,879	\$2,938,450	\$1,712,061
Per Capita Beginning Fund Balance:	\$253	\$173	\$113
Revenues During FY 21:	\$7,493,880	\$5,462,875	\$3,631,696
Expenditures During FY 21:	\$6,116,687	\$5,591,748	\$3,443,531
Per Capita Revenues:	\$233	\$288	\$255
Per Capita Expenditures:	\$190	\$288	\$245
Revenues over/under Expenditures:	\$1,377,193	(\$128,874)	\$160,070
Ratio of Fund Balance to Expenditures:	155.85%	81.72%	50.84%
Ending Fund Balance for FY 21:	\$9,533,072	\$3,296,180	\$2,025,129
Per Capita Ending Fund Balance:	\$296	\$196	\$122

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,402	\$0
Total Unreserved Funds:	\$0	\$64,731	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,519,884	\$626,506	\$123,152
Total Unrestricted Net Assets:	\$7,608,470	(\$2,988,504)	\$547,286

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$0	\$5,271,245	\$500,750
Per Capita Debt:	\$0	\$231	\$27
General Obligation Debt over EAV:	0.00%	2.97%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$838	\$0
Per Capita Beginning Retained Earnings	\$0	\$0	\$0
Revenues During FY 21:	\$0	\$961	\$0
Expenditures During FY 21:	\$0	\$263	\$0
Per Capita Revenues:	\$0	\$0	\$0
Per Capita Expenses:	\$0	\$0	\$0
Operating Income (loss):	\$0	\$698	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.00%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$736	\$0
Per Capita Ending Retained Earnings:	\$0	\$0	\$0

FISCAL YEAR 2021



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:	Lake Zurich Rural Fire Protection District		
Unit Code:	049/070/06	County:	Lake
Fiscal Year End:	12/31/2021		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$7,911,245		
Equalized Assessed Valuation:	\$1,072,537,043		
Population:	16,123		
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 21:	\$14,171,858	\$2,938,450	\$1,712,061
Per Capita Beginning Fund Balance:	\$879	\$173	\$113
Revenues During FY 21:	\$6,484,338	\$5,462,875	\$3,631,696
Expenditures During FY 21:	\$6,492,238	\$5,591,748	\$3,443,531
Per Capita Revenues:	\$402	\$288	\$255
Per Capita Expenditures:	\$403	\$288	\$245
Revenues over/under Expenditures:	(\$7,900)	(\$128,874)	\$160,070
Ratio of Fund Balance to Expenditures:	219.46%	81.72%	50.84%
Ending Fund Balance for FY 21:	\$14,247,686	\$3,296,180	\$2,025,129
Per Capita Ending Fund Balance:	\$884	\$196	\$122

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,402	\$0
Total Unreserved Funds:	\$0	\$64,731	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$626,506	\$123,152
Total Unrestricted Net Assets:	\$14,220,397	(\$2,988,504)	\$547,286

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$0	\$5,271,245	\$500,750
Per Capita Debt:	\$0	\$231	\$27
General Obligation Debt over EAV:	0.00%	2.97%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$838	\$0
Per Capita Beginning Retained Earnings	\$0	\$0	\$0
Revenues During FY 21:	\$0	\$961	\$0
Expenditures During FY 21:	\$0	\$263	\$0
Per Capita Revenues:	\$0	\$0	\$0
Per Capita Expenses:	\$0	\$0	\$0
Operating Income (loss):	\$0	\$698	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.00%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$736	\$0
Per Capita Ending Retained Earnings:	\$0	\$0	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Lamoille Fire Protection District		
Unit Code:	006/060/06	County:	Bureau
Fiscal Year End:	4/30/2021		
Accounting Method:	Cash		
Appropriation or Budget:	\$305,300		
Equalized Assessed Valuation:	\$36,632,777		
Population:	705		
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 21:	\$113,871	\$284,343	\$164,969
Per Capita Beginning Fund Balance:	\$162	\$172	\$94
Revenues During FY 21:	\$114,121	\$228,089	\$166,185
Expenditures During FY 21:	\$87,200	\$221,105	\$142,301
Per Capita Revenues:	\$162	\$146	\$92
Per Capita Expenditures:	\$124	\$138	\$79
Revenues over/under Expenditures:	\$26,921	\$6,984	\$12,597
Ratio of Fund Balance to Expenditures:	161.46%	1,755.41%	120.45%
Ending Fund Balance for FY 21:	\$140,792	\$304,125	\$180,281
Per Capita Ending Fund Balance:	\$200	\$185	\$104

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$20,615	\$0
Total Unreserved Funds:	\$140,792	\$108,405	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,449	\$0
Total Unrestricted Net Assets:	\$0	\$126,376	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$71,459	\$122,659	\$0
Per Capita Debt:	\$101	\$86	\$0
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$3,244	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 21:	\$0	\$5,802	\$0
Expenditures During FY 21:	\$0	\$5,101	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$701	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.15%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$3,928	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Lanark Fire Protection District		
Unit Code:	008/020/06	County:	Carroll
Fiscal Year End:	4/30/2021		
Accounting Method:	Cash		
Appropriation or Budget:	\$2,188,200		
Equalized Assessed Valuation:	\$169,389,315		
Population:	2,653		
Employees:			
Full Time:			
Part Time:	39		
Salaries Paid:	\$199,313		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$610,803	\$284,343	\$164,969
Per Capita Beginning Fund Balance:	\$230	\$172	\$94
Revenues During FY 21:	\$622,339	\$228,089	\$166,185
Expenditures During FY 21:	\$599,567	\$221,105	\$142,301
Per Capita Revenues:	\$235	\$146	\$92
Per Capita Expenditures:	\$226	\$138	\$79
Revenues over/under Expenditures:	\$22,772	\$6,984	\$12,597
Ratio of Fund Balance to Expenditures:	105.67%	1,755.41%	120.45%
Ending Fund Balance for FY 21:	\$633,575	\$304,125	\$180,281
Per Capita Ending Fund Balance:	\$239	\$185	\$104

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	(\$22,481)	\$20,615	\$0
Total Unreserved Funds:	\$656,056	\$108,405	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,449	\$0
Total Unrestricted Net Assets:	\$0	\$126,376	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$0	\$122,659	\$0
Per Capita Debt:	\$0	\$86	\$0
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$3,244	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 21:	\$0	\$5,802	\$0
Expenditures During FY 21:	\$0	\$5,101	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$701	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.15%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$3,928	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Latham Fire Protection District		
Unit Code:	054/050/06	County:	Logan
Fiscal Year End:	5/31/2021		
Accounting Method:	Cash		
Appropriation or Budget:	\$129,300		
Equalized Assessed Valuation:	\$25,936,313		
Population:	1,300		
Employees:			
Full Time:			
Part Time:	5		
Salaries Paid:	\$1,690		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$123,505	\$284,343	\$164,969
Per Capita Beginning Fund Balance:	\$95	\$172	\$94
Revenues During FY 21:	\$145,211	\$228,089	\$166,185
Expenditures During FY 21:	\$128,733	\$221,105	\$142,301
Per Capita Revenues:	\$112	\$146	\$92
Per Capita Expenditures:	\$99	\$138	\$79
Revenues over/under Expenditures:	\$16,478	\$6,984	\$12,597
Ratio of Fund Balance to Expenditures:	108.74%	1,755.41%	120.45%
Ending Fund Balance for FY 21:	\$139,983	\$304,125	\$180,281
Per Capita Ending Fund Balance:	\$108	\$185	\$104

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$90,751	\$20,615	\$0
Total Unreserved Funds:	\$49,232	\$108,405	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,449	\$0
Total Unrestricted Net Assets:	\$0	\$126,376	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$398,601	\$122,659	\$0
Per Capita Debt:	\$307	\$86	\$0
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$3,244	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 21:	\$0	\$5,802	\$0
Expenditures During FY 21:	\$0	\$5,101	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$701	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.15%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$3,928	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Lawrence-Allison Fire Protection District		
Unit Code:	051/040/06	County:	Lawrence
Fiscal Year End:	7/31/2021		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,606,227		
Equalized Assessed Valuation:	\$78,649,155		
Population:	7,140		
Employees:			
	Full Time:		
	Part Time:	21	
	Salaries Paid:	\$15,839	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$304,567	\$284,343	\$164,969
Per Capita Beginning Fund Balance:	\$43	\$172	\$94
Revenues During FY 21:	\$259,547	\$228,089	\$166,185
Expenditures During FY 21:	\$218,069	\$221,105	\$142,301
Per Capita Revenues:	\$36	\$146	\$92
Per Capita Expenditures:	\$31	\$138	\$79
Revenues over/under Expenditures:	\$41,478	\$6,984	\$12,597
Ratio of Fund Balance to Expenditures:	158.69%	1,755.41%	120.45%
Ending Fund Balance for FY 21:	\$346,045	\$304,125	\$180,281
Per Capita Ending Fund Balance:	\$48	\$185	\$104

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$20,615	\$0
Total Unreserved Funds:	\$0	\$108,405	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,449	\$0
Total Unrestricted Net Assets:	\$346,045	\$126,376	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$103,138	\$122,659	\$0
Per Capita Debt:	\$14	\$86	\$0
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$3,244	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 21:	\$0	\$5,802	\$0
Expenditures During FY 21:	\$0	\$5,101	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$701	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.15%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$3,928	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Leaf River Fire Protection District		
Unit Code:	071/030/06	County:	Ogle
Fiscal Year End:	4/30/2021		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$132,400		
Equalized Assessed Valuation:	\$28,122,733		
Population:	450		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$544,448	\$284,343	\$164,969
Per Capita Beginning Fund Balance:	\$1,210	\$172	\$94
Revenues During FY 21:	\$219,014	\$228,089	\$166,185
Expenditures During FY 21:	\$182,768	\$221,105	\$142,301
Per Capita Revenues:	\$487	\$146	\$92
Per Capita Expenditures:	\$406	\$138	\$79
Revenues over/under Expenditures:	\$36,246	\$6,984	\$12,597
Ratio of Fund Balance to Expenditures:	317.72%	1,755.41%	120.45%
Ending Fund Balance for FY 21:	\$580,694	\$304,125	\$180,281
Per Capita Ending Fund Balance:	\$1,290	\$185	\$104

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$20,615	\$0
Total Unreserved Funds:	\$0	\$108,405	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$365,919	\$26,449	\$0
Total Unrestricted Net Assets:	\$214,775	\$126,376	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$27,749	\$122,659	\$0
Per Capita Debt:	\$62	\$86	\$0
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$3,244	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 21:	\$0	\$5,802	\$0
Expenditures During FY 21:	\$0	\$5,101	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$701	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.15%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$3,928	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Lee Fire Protection District		
Unit Code:	052/060/06	County:	Lee
Fiscal Year End:	4/30/2021		
Accounting Method:	Cash		
Appropriation or Budget:	\$183,650		
Equalized Assessed Valuation:	\$24,677,644		
Population:	596		
Employees:			
Full Time:			
Part Time:	19		
Salaries Paid:	\$3,868		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$154,932	\$284,343	\$164,969
Per Capita Beginning Fund Balance:	\$260	\$172	\$94
Revenues During FY 21:	\$177,270	\$228,089	\$166,185
Expenditures During FY 21:	\$157,581	\$221,105	\$142,301
Per Capita Revenues:	\$297	\$146	\$92
Per Capita Expenditures:	\$264	\$138	\$79
Revenues over/under Expenditures:	\$19,689	\$6,984	\$12,597
Ratio of Fund Balance to Expenditures:	110.81%	1,755.41%	120.45%
Ending Fund Balance for FY 21:	\$174,621	\$304,125	\$180,281
Per Capita Ending Fund Balance:	\$293	\$185	\$104

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$20,615	\$0
Total Unreserved Funds:	\$174,621	\$108,405	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,449	\$0
Total Unrestricted Net Assets:	\$0	\$126,376	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$92,340	\$122,659	\$0
Per Capita Debt:	\$155	\$86	\$0
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$3,244	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 21:	\$0	\$5,802	\$0
Expenditures During FY 21:	\$0	\$5,101	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$701	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.15%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$3,928	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Leland Fire Protection District		
Unit Code:	050/050/06	County:	Lasalle
Fiscal Year End:	4/30/2021		
Accounting Method:	Cash		
Appropriation or Budget:	\$437,750		
Equalized Assessed Valuation:	\$58,933,769		
Population:	1,990		
Employees:			
Full Time:			
Part Time:	37		
Salaries Paid:	\$35,291		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$257,564	\$284,343	\$164,969
Per Capita Beginning Fund Balance:	\$129	\$172	\$94
Revenues During FY 21:	\$171,549	\$228,089	\$166,185
Expenditures During FY 21:	\$179,733	\$221,105	\$142,301
Per Capita Revenues:	\$86	\$146	\$92
Per Capita Expenditures:	\$90	\$138	\$79
Revenues over/under Expenditures:	(\$8,184)	\$6,984	\$12,597
Ratio of Fund Balance to Expenditures:	138.75%	1,755.41%	120.45%
Ending Fund Balance for FY 21:	\$249,380	\$304,125	\$180,281
Per Capita Ending Fund Balance:	\$125	\$185	\$104

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$20,615	\$0
Total Unreserved Funds:	\$249,380	\$108,405	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,449	\$0
Total Unrestricted Net Assets:	\$0	\$126,376	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$74,913	\$122,659	\$0
Per Capita Debt:	\$38	\$86	\$0
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$3,244	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 21:	\$0	\$5,802	\$0
Expenditures During FY 21:	\$0	\$5,101	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$701	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.15%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$3,928	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2021



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:	Lemont Fire Protection District		
Unit Code:	016/100/06	County:	Cook
Fiscal Year End:	12/31/2021		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$16,835,864		
Equalized Assessed Valuation:	\$1,422,298,122		
Population:	40,000		
Employees:			
Full Time:		63	
Part Time:		13	
Salaries Paid:		\$6,826,652	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$1,616,983	\$2,938,450	\$1,712,061
Per Capita Beginning Fund Balance:	\$40	\$173	\$113
Revenues During FY 21:	\$13,267,276	\$5,462,875	\$3,631,696
Expenditures During FY 21:	\$11,394,668	\$5,591,748	\$3,443,531
Per Capita Revenues:	\$332	\$288	\$255
Per Capita Expenditures:	\$285	\$288	\$245
Revenues over/under Expenditures:	\$1,872,608	(\$128,874)	\$160,070
Ratio of Fund Balance to Expenditures:	25.36%	81.72%	50.84%
Ending Fund Balance for FY 21:	\$2,889,591	\$3,296,180	\$2,025,129
Per Capita Ending Fund Balance:	\$72	\$196	\$122

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,402	\$0
Total Unreserved Funds:	\$0	\$64,731	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,705,076	\$626,506	\$123,152
Total Unrestricted Net Assets:	(\$13,937,626)	(\$2,988,504)	\$547,286

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$3,300,000	\$5,271,245	\$500,750
Per Capita Debt:	\$83	\$231	\$27
General Obligation Debt over EAV:	0.23%	2.97%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$838	\$0
Per Capita Beginning Retained Earnings	\$0	\$0	\$0
Revenues During FY 21:	\$0	\$961	\$0
Expenditures During FY 21:	\$0	\$263	\$0
Per Capita Revenues:	\$0	\$0	\$0
Per Capita Expenses:	\$0	\$0	\$0
Operating Income (loss):	\$0	\$698	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.00%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$736	\$0
Per Capita Ending Retained Earnings:	\$0	\$0	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Lena Fire Protection District		
Unit Code:	089/060/06	County:	Stephenson
Fiscal Year End:	4/30/2021		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$600,349		
Equalized Assessed Valuation:	\$95,404,508		
Population:	4,516		
Employees:			
Full Time:			
Part Time:	33		
Salaries Paid:	\$22,034		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$278,390	\$284,343	\$164,969
Per Capita Beginning Fund Balance:	\$62	\$172	\$94
Revenues During FY 21:	\$491,392	\$228,089	\$166,185
Expenditures During FY 21:	\$344,876	\$221,105	\$142,301
Per Capita Revenues:	\$109	\$146	\$92
Per Capita Expenditures:	\$76	\$138	\$79
Revenues over/under Expenditures:	\$146,516	\$6,984	\$12,597
Ratio of Fund Balance to Expenditures:	123.21%	1,755.41%	120.45%
Ending Fund Balance for FY 21:	\$424,906	\$304,125	\$180,281
Per Capita Ending Fund Balance:	\$94	\$185	\$104

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$20,615	\$0
Total Unreserved Funds:	\$0	\$108,405	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$40,470	\$26,449	\$0
Total Unrestricted Net Assets:	\$413,198	\$126,376	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$310,000	\$122,659	\$0
Per Capita Debt:	\$69	\$86	\$0
General Obligation Debt over EAV:	0.32%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$3,244	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 21:	\$0	\$5,802	\$0
Expenditures During FY 21:	\$0	\$5,101	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$701	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.15%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$3,928	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Leroy Community Fire Protection District								
Unit Code:	064/120/06	County:	McLean						
Fiscal Year End:	6/30/2021								
Accounting Method:	Cash With Assets								
Appropriation or Budget:	\$1,210,731								
Equalized Assessed Valuation:	\$104,423,510								
Population:	39,600								
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; text-align: center;">7</td> </tr> <tr> <td>Salaries Paid:</td> <td style="border: 1px solid black; text-align: center;">\$13,758</td> </tr> </table>			Full Time:		Part Time:	7	Salaries Paid:	\$13,758
Full Time:									
Part Time:	7								
Salaries Paid:	\$13,758								

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$1,276,052	\$284,343	\$164,969
Per Capita Beginning Fund Balance:	\$32	\$172	\$94
Revenues During FY 21:	\$691,659	\$228,089	\$166,185
Expenditures During FY 21:	\$1,687,316	\$221,105	\$142,301
Per Capita Revenues:	\$17	\$146	\$92
Per Capita Expenditures:	\$43	\$138	\$79
Revenues over/under Expenditures:	(\$995,657)	\$6,984	\$12,597
Ratio of Fund Balance to Expenditures:	83.88%	1,755.41%	120.45%
Ending Fund Balance for FY 21:	\$1,415,395	\$304,125	\$180,281
Per Capita Ending Fund Balance:	\$36	\$185	\$104

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$20,615	\$0
Total Unreserved Funds:	\$0	\$108,405	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,449	\$0
Total Unrestricted Net Assets:	\$1,415,395	\$126,376	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$1,614,000	\$122,659	\$0
Per Capita Debt:	\$41	\$86	\$0
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$3,244	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 21:	\$0	\$5,802	\$0
Expenditures During FY 21:	\$0	\$5,101	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$701	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.15%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$3,928	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Lewistown Fire Protection District		
Unit Code:	029/100/06	County:	Fulton
Fiscal Year End:	4/30/2021		
Accounting Method:	Cash		
Appropriation or Budget:	\$326,500		
Equalized Assessed Valuation:	\$46,009,053		
Population:	35,000		
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 21:	\$729	\$284,343	\$164,969
Per Capita Beginning Fund Balance:	\$0	\$172	\$94
Revenues During FY 21:	\$331,332	\$228,089	\$166,185
Expenditures During FY 21:	\$303,710	\$221,105	\$142,301
Per Capita Revenues:	\$9	\$146	\$92
Per Capita Expenditures:	\$9	\$138	\$79
Revenues over/under Expenditures:	\$27,622	\$6,984	\$12,597
Ratio of Fund Balance to Expenditures:	9.33%	1,755.41%	120.45%
Ending Fund Balance for FY 21:	\$28,351	\$304,125	\$180,281
Per Capita Ending Fund Balance:	\$1	\$185	\$104

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$28,351	\$20,615	\$0
Total Unreserved Funds:	\$0	\$108,405	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,449	\$0
Total Unrestricted Net Assets:	\$0	\$126,376	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$315,801	\$122,659	\$0
Per Capita Debt:	\$9	\$86	\$0
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$3,244	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 21:	\$0	\$5,802	\$0
Expenditures During FY 21:	\$0	\$5,101	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$701	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.15%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$3,928	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Lexington Fire Protection District		
Unit Code:	064/130/06	County:	McLean
Fiscal Year End:	6/30/2021		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,220,080		
Equalized Assessed Valuation:	\$83,286,286		
Population:	3,018		
Employees:			
Full Time:	4		
Part Time:	36		
Salaries Paid:	\$203,645		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$393,781	\$284,343	\$164,969
Per Capita Beginning Fund Balance:	\$130	\$172	\$94
Revenues During FY 21:	\$488,973	\$228,089	\$166,185
Expenditures During FY 21:	\$392,860	\$221,105	\$142,301
Per Capita Revenues:	\$162	\$146	\$92
Per Capita Expenditures:	\$130	\$138	\$79
Revenues over/under Expenditures:	\$96,113	\$6,984	\$12,597
Ratio of Fund Balance to Expenditures:	124.70%	1,755.41%	120.45%
Ending Fund Balance for FY 21:	\$489,894	\$304,125	\$180,281
Per Capita Ending Fund Balance:	\$162	\$185	\$104

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$20,615	\$0
Total Unreserved Funds:	\$0	\$108,405	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,449	\$0
Total Unrestricted Net Assets:	\$500,276	\$126,376	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$418,465	\$122,659	\$0
Per Capita Debt:	\$139	\$86	\$0
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$3,244	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 21:	\$0	\$5,802	\$0
Expenditures During FY 21:	\$0	\$5,101	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$701	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.15%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$3,928	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Liberty Fire Protection District											
Unit Code:	001/050/06	County:	Adams									
Fiscal Year End:	6/30/2021											
Accounting Method:	Cash											
Appropriation or Budget:	\$519,027											
Equalized Assessed Valuation:	\$49,619,108											
Population:	2,200											
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="2" style="border: 1px solid black; 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;">\$8,534</td> </tr> </table>			Full Time:			Part Time:	20		Salaries Paid:	\$8,534	
Full Time:												
Part Time:	20											
Salaries Paid:	\$8,534											

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$62,090	\$284,343	\$164,969
Per Capita Beginning Fund Balance:	\$28	\$172	\$94
Revenues During FY 21:	\$173,258	\$228,089	\$166,185
Expenditures During FY 21:	\$135,774	\$221,105	\$142,301
Per Capita Revenues:	\$79	\$146	\$92
Per Capita Expenditures:	\$62	\$138	\$79
Revenues over/under Expenditures:	\$37,484	\$6,984	\$12,597
Ratio of Fund Balance to Expenditures:	73.34%	1,755.41%	120.45%
Ending Fund Balance for FY 21:	\$99,574	\$304,125	\$180,281
Per Capita Ending Fund Balance:	\$45	\$185	\$104

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$20,615	\$0
Total Unreserved Funds:	\$99,574	\$108,405	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,449	\$0
Total Unrestricted Net Assets:	\$0	\$126,376	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$107,500	\$122,659	\$0
Per Capita Debt:	\$49	\$86	\$0
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$3,244	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 21:	\$0	\$5,802	\$0
Expenditures During FY 21:	\$0	\$5,101	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$701	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.15%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$3,928	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2021



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:	Libertyville Fire Protection District		
Unit Code:	049/080/06	County:	Lake
Fiscal Year End:	5/30/2021		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$6,510,078		
Equalized Assessed Valuation:	\$727,871,113		
Population:	8,392		
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 21:	\$3,803,609	\$2,938,450	\$1,712,061
Per Capita Beginning Fund Balance:	\$453	\$173	\$113
Revenues During FY 21:	\$3,554,391	\$5,462,875	\$3,631,696
Expenditures During FY 21:	\$3,107,814	\$5,591,748	\$3,443,531
Per Capita Revenues:	\$424	\$288	\$255
Per Capita Expenditures:	\$370	\$288	\$245
Revenues over/under Expenditures:	\$446,577	(\$128,874)	\$160,070
Ratio of Fund Balance to Expenditures:	136.76%	81.72%	50.84%
Ending Fund Balance for FY 21:	\$4,250,186	\$3,296,180	\$2,025,129
Per Capita Ending Fund Balance:	\$506	\$196	\$122

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,402	\$0
Total Unreserved Funds:	\$0	\$64,731	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,985,521	\$626,506	\$123,152
Total Unrestricted Net Assets:	\$2,264,665	(\$2,988,504)	\$547,286

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$0	\$5,271,245	\$500,750
Per Capita Debt:	\$0	\$231	\$27
General Obligation Debt over EAV:	0.00%	2.97%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$838	\$0
Per Capita Beginning Retained Earnings	\$0	\$0	\$0
Revenues During FY 21:	\$0	\$961	\$0
Expenditures During FY 21:	\$0	\$263	\$0
Per Capita Revenues:	\$0	\$0	\$0
Per Capita Expenses:	\$0	\$0	\$0
Operating Income (loss):	\$0	\$698	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.00%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$736	\$0
Per Capita Ending Retained Earnings:	\$0	\$0	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
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 21:	\$88,159	\$284,343	\$164,969
Per Capita Beginning Fund Balance:	\$89	\$172	\$94
Revenues During FY 21:	\$29,368	\$228,089	\$166,185
Expenditures During FY 21:	\$29,368	\$221,105	\$142,301
Per Capita Revenues:	\$29	\$146	\$92
Per Capita Expenditures:	\$29	\$138	\$79
Revenues over/under Expenditures:	\$0	\$6,984	\$12,597
Ratio of Fund Balance to Expenditures:	300.19%	1,755.41%	120.45%
Ending Fund Balance for FY 21:	\$88,159	\$304,125	\$180,281
Per Capita Ending Fund Balance:	\$89	\$185	\$104

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$20,615	\$0
Total Unreserved Funds:	\$5,000	\$108,405	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,449	\$0
Total Unrestricted Net Assets:	\$0	\$126,376	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$0	\$122,659	\$0
Per Capita Debt:	\$0	\$86	\$0
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$3,244	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 21:	\$0	\$5,802	\$0
Expenditures During FY 21:	\$0	\$5,101	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$701	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.15%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$3,928	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Limestone Fire Protection District		
Unit Code:	072/050/06	County:	Peoria
Fiscal Year End:	6/30/2021		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,216,108		
Equalized Assessed Valuation:	\$188,334,516		
Population:	19,706		
Employees:			
Full Time:			
Part Time:	34		
Salaries Paid:	\$226,004		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$921,062	\$284,343	\$164,969
Per Capita Beginning Fund Balance:	\$47	\$172	\$94
Revenues During FY 21:	\$674,277	\$228,089	\$166,185
Expenditures During FY 21:	\$546,448	\$221,105	\$142,301
Per Capita Revenues:	\$34	\$146	\$92
Per Capita Expenditures:	\$28	\$138	\$79
Revenues over/under Expenditures:	\$127,829	\$6,984	\$12,597
Ratio of Fund Balance to Expenditures:	191.95%	1,755.41%	120.45%
Ending Fund Balance for FY 21:	\$1,048,891	\$304,125	\$180,281
Per Capita Ending Fund Balance:	\$53	\$185	\$104

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$20,615	\$0
Total Unreserved Funds:	\$0	\$108,405	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$90,892	\$26,449	\$0
Total Unrestricted Net Assets:	\$963,613	\$126,376	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$4,260,000	\$122,659	\$0
Per Capita Debt:	\$216	\$86	\$0
General Obligation Debt over EAV:	2.26%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$3,244	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 21:	\$0	\$5,802	\$0
Expenditures During FY 21:	\$0	\$5,101	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$701	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.15%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$3,928	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2021



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:	Limestone Twp Fire Protection District		
Unit Code:	046/080/06	County:	Kankakee
Fiscal Year End:	5/31/2021		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,150,823		
Equalized Assessed Valuation:	\$135,469,275		
Population:	5,000		
Employees:			
Full Time:	3		
Part Time:	40		
Salaries Paid:	\$472,608		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$284,231	\$2,938,450	\$1,712,061
Per Capita Beginning Fund Balance:	\$57	\$173	\$113
Revenues During FY 21:	\$1,262,666	\$5,462,875	\$3,631,696
Expenditures During FY 21:	\$1,176,637	\$5,591,748	\$3,443,531
Per Capita Revenues:	\$253	\$288	\$255
Per Capita Expenditures:	\$235	\$288	\$245
Revenues over/under Expenditures:	\$86,029	(\$128,874)	\$160,070
Ratio of Fund Balance to Expenditures:	31.47%	81.72%	50.84%
Ending Fund Balance for FY 21:	\$370,260	\$3,296,180	\$2,025,129
Per Capita Ending Fund Balance:	\$74	\$196	\$122

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,402	\$0
Total Unreserved Funds:	\$0	\$64,731	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$626,506	\$123,152
Total Unrestricted Net Assets:	\$370,260	(\$2,988,504)	\$547,286

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$232,313	\$5,271,245	\$500,750
Per Capita Debt:	\$46	\$231	\$27
General Obligation Debt over EAV:	0.00%	2.97%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$838	\$0
Per Capita Beginning Retained Earnings	\$0	\$0	\$0
Revenues During FY 21:	\$0	\$961	\$0
Expenditures During FY 21:	\$0	\$263	\$0
Per Capita Revenues:	\$0	\$0	\$0
Per Capita Expenses:	\$0	\$0	\$0
Operating Income (loss):	\$0	\$698	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.00%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$736	\$0
Per Capita Ending Retained Earnings:	\$0	\$0	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Lincoln Fire Protection District		
Unit Code:	015/045/06	County:	Coles
Fiscal Year End:	5/31/2021		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$493,116		
Equalized Assessed Valuation:	\$127,817,649		
Population:	4,725		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$18,775		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$499,514	\$284,343	\$164,969
Per Capita Beginning Fund Balance:	\$106	\$172	\$94
Revenues During FY 21:	\$315,716	\$228,089	\$166,185
Expenditures During FY 21:	\$530,182	\$221,105	\$142,301
Per Capita Revenues:	\$67	\$146	\$92
Per Capita Expenditures:	\$112	\$138	\$79
Revenues over/under Expenditures:	(\$214,466)	\$6,984	\$12,597
Ratio of Fund Balance to Expenditures:	53.76%	1,755.41%	120.45%
Ending Fund Balance for FY 21:	\$285,048	\$304,125	\$180,281
Per Capita Ending Fund Balance:	\$60	\$185	\$104

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$20,615	\$0
Total Unreserved Funds:	\$0	\$108,405	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,449	\$0
Total Unrestricted Net Assets:	\$292,819	\$126,376	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$0	\$122,659	\$0
Per Capita Debt:	\$0	\$86	\$0
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$3,244	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 21:	\$0	\$5,802	\$0
Expenditures During FY 21:	\$0	\$5,101	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$701	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.15%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$3,928	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2021



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:	Lincoln Rural Fire Protection District		
Unit Code:	054/060/06	County:	Logan
Fiscal Year End:	5/31/2021		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,158,782		
Equalized Assessed Valuation:	\$108,909,169		
Population:	8,500		
Employees:			
Full Time:	6		
Part Time:	6		
Salaries Paid:	\$434,834		

Blended Component Units

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	(\$78,229)	\$2,938,450	\$1,712,061
Per Capita Beginning Fund Balance:	(\$9)	\$173	\$113
Revenues During FY 21:	\$1,033,243	\$5,462,875	\$3,631,696
Expenditures During FY 21:	\$963,409	\$5,591,748	\$3,443,531
Per Capita Revenues:	\$122	\$288	\$255
Per Capita Expenditures:	\$113	\$288	\$245
Revenues over/under Expenditures:	\$69,834	(\$128,874)	\$160,070
Ratio of Fund Balance to Expenditures:	(0.87%)	81.72%	50.84%
Ending Fund Balance for FY 21:	(\$8,395)	\$3,296,180	\$2,025,129
Per Capita Ending Fund Balance:	(\$1)	\$196	\$122
 <u>Equity</u>	 <u>Amounts</u>	 <u>Averages</u>	 <u>Medians</u>
Total Reserved Funds:	\$0	\$6,402	\$0
Total Unreserved Funds:	\$0	\$64,731	\$0
 <u>Net Assets</u>	 <u>Amounts</u>	 <u>Averages</u>	 <u>Medians</u>
Total Restricted Net Assets:	\$135,940	\$626,506	\$123,152
Total Unrestricted Net Assets:	(\$3,913,664)	(\$2,988,504)	\$547,286

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$146,993	\$5,271,245	\$500,750
Per Capita Debt:	\$17	\$231	\$27
General Obligation Debt over EAV:	0.10%	2.97%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$838	\$0
Per Capita Beginning Retained Earnings	\$0	\$0	\$0
Revenues During FY 21:	\$0	\$961	\$0
Expenditures During FY 21:	\$0	\$263	\$0
Per Capita Revenues:	\$0	\$0	\$0
Per Capita Expenses:	\$0	\$0	\$0
Operating Income (loss):	\$0	\$698	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.00%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$736	\$0
Per Capita Ending Retained Earnings:	\$0	\$0	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Lincolnshire Fields Fire Protection District														
Unit Code:	010/075/06	County:	Champaign												
Fiscal Year End:	4/30/2021														
Accounting Method:	Cash With Assets														
Appropriation or Budget:	\$147,277														
Equalized Assessed Valuation:	\$79,985,060														
Population:	3,158														
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 21:	\$47,378	\$284,343	\$164,969
Per Capita Beginning Fund Balance:	\$15	\$172	\$94
Revenues During FY 21:	\$100,831	\$228,089	\$166,185
Expenditures During FY 21:	\$97,734	\$221,105	\$142,301
Per Capita Revenues:	\$32	\$146	\$92
Per Capita Expenditures:	\$31	\$138	\$79
Revenues over/under Expenditures:	\$3,097	\$6,984	\$12,597
Ratio of Fund Balance to Expenditures:	51.65%	1,755.41%	120.45%
Ending Fund Balance for FY 21:	\$50,475	\$304,125	\$180,281
Per Capita Ending Fund Balance:	\$16	\$185	\$104

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$20,615	\$0
Total Unreserved Funds:	\$0	\$108,405	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,449	\$0
Total Unrestricted Net Assets:	\$50,475	\$126,376	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$0	\$122,659	\$0
Per Capita Debt:	\$0	\$86	\$0
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$3,244	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 21:	\$0	\$5,802	\$0
Expenditures During FY 21:	\$0	\$5,101	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$701	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.15%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$3,928	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2021



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:	Lincolnshire-Riverwoods(Vernon) Fire Protection District		
Unit Code:	049/130/06	County:	Lake
Fiscal Year End:	5/31/2021		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$13,194,779		
Equalized Assessed Valuation:	\$1,348,168,485		
Population:	17,000		
Employees:			
	Full Time:	42	
	Part Time:		
	Salaries Paid:	\$5,567,494	

Blended Component Units

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$8,087,901	\$2,938,450	\$1,712,061
Per Capita Beginning Fund Balance:	\$476	\$173	\$113
Revenues During FY 21:	\$12,039,181	\$5,462,875	\$3,631,696
Expenditures During FY 21:	\$10,600,075	\$5,591,748	\$3,443,531
Per Capita Revenues:	\$708	\$288	\$255
Per Capita Expenditures:	\$624	\$288	\$245
Revenues over/under Expenditures:	\$1,439,106	(\$128,874)	\$160,070
Ratio of Fund Balance to Expenditures:	89.31%	81.72%	50.84%
Ending Fund Balance for FY 21:	\$9,467,242	\$3,296,180	\$2,025,129
Per Capita Ending Fund Balance:	\$557	\$196	\$122
 <u>Equity</u>	 <u>Amounts</u>	 <u>Averages</u>	 <u>Medians</u>
Total Reserved Funds:	\$0	\$6,402	\$0
Total Unreserved Funds:	\$0	\$64,731	\$0
 <u>Net Assets</u>	 <u>Amounts</u>	 <u>Averages</u>	 <u>Medians</u>
Total Restricted Net Assets:	\$152,263	\$626,506	\$123,152
Total Unrestricted Net Assets:	(\$16,701,511)	(\$2,988,504)	\$547,286

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$28,744,339	\$5,271,245	\$500,750
Per Capita Debt:	\$1,691	\$231	\$27
General Obligation Debt over EAV:	0.00%	2.97%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$838	\$0
Per Capita Beginning Retained Earnings	\$0	\$0	\$0
Revenues During FY 21:	\$0	\$961	\$0
Expenditures During FY 21:	\$0	\$263	\$0
Per Capita Revenues:	\$0	\$0	\$0
Per Capita Expenses:	\$0	\$0	\$0
Operating Income (loss):	\$0	\$698	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.00%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$736	\$0
Per Capita Ending Retained Earnings:	\$0	\$0	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Lisbon-Seward Fire Protection District		
Unit Code:	047/020/06	County:	Kendall
Fiscal Year End:	4/30/2021		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$263,550		
Equalized Assessed Valuation:	\$58,716,054		
Population:	313		
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 21:	\$261,060	\$284,343	\$164,969
Per Capita Beginning Fund Balance:	\$834	\$172	\$94
Revenues During FY 21:	\$188,865	\$228,089	\$166,185
Expenditures During FY 21:	\$155,008	\$221,105	\$142,301
Per Capita Revenues:	\$603	\$146	\$92
Per Capita Expenditures:	\$495	\$138	\$79
Revenues over/under Expenditures:	\$33,857	\$6,984	\$12,597
Ratio of Fund Balance to Expenditures:	190.26%	1,755.41%	120.45%
Ending Fund Balance for FY 21:	\$294,917	\$304,125	\$180,281
Per Capita Ending Fund Balance:	\$942	\$185	\$104

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$20,615	\$0
Total Unreserved Funds:	\$0	\$108,405	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,449	\$0
Total Unrestricted Net Assets:	\$251,324	\$126,376	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$43,593	\$122,659	\$0
Per Capita Debt:	\$139	\$86	\$0
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$3,244	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 21:	\$0	\$5,802	\$0
Expenditures During FY 21:	\$0	\$5,101	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$701	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.15%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$3,928	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2021



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:	Lisle-Woodridge Fire Protection District		
Unit Code:	022/160/06	County:	Dupage
Fiscal Year End:	12/31/2021		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$27,649,106		
Equalized Assessed Valuation:	\$2,523,414,603		
Population:	76,411		
Employees:			
Full Time:	91		
Part Time:			
Salaries Paid:	\$9,613,819		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$17,374,019	\$2,938,450	\$1,712,061
Per Capita Beginning Fund Balance:	\$227	\$173	\$113
Revenues During FY 21:	\$24,969,455	\$5,462,875	\$3,631,696
Expenditures During FY 21:	\$21,799,261	\$5,591,748	\$3,443,531
Per Capita Revenues:	\$327	\$288	\$255
Per Capita Expenditures:	\$285	\$288	\$245
Revenues over/under Expenditures:	\$3,170,194	(\$128,874)	\$160,070
Ratio of Fund Balance to Expenditures:	87.81%	81.72%	50.84%
Ending Fund Balance for FY 21:	\$19,141,813	\$3,296,180	\$2,025,129
Per Capita Ending Fund Balance:	\$251	\$196	\$122

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,402	\$0
Total Unreserved Funds:	\$0	\$64,731	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,283,776	\$626,506	\$123,152
Total Unrestricted Net Assets:	(\$76,063,060)	(\$2,988,504)	\$547,286

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$90,436,662	\$5,271,245	\$500,750
Per Capita Debt:	\$1,184	\$231	\$27
General Obligation Debt over EAV:	0.00%	2.97%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$838	\$0
Per Capita Beginning Retained Earnings	\$0	\$0	\$0
Revenues During FY 21:	\$0	\$961	\$0
Expenditures During FY 21:	\$0	\$263	\$0
Per Capita Revenues:	\$0	\$0	\$0
Per Capita Expenses:	\$0	\$0	\$0
Operating Income (loss):	\$0	\$698	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.00%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$736	\$0
Per Capita Ending Retained Earnings:	\$0	\$0	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Little Mackinaw Fire Protection District		
Unit Code:	090/095/06	County:	Tazewell
Fiscal Year End:	4/30/2021		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$232,030		
Equalized Assessed Valuation:	\$35,212,228		
Population:	1,575		
Employees:			
	Full Time:		
	Part Time:	14	
	Salaries Paid:	\$74,273	

Blended Component Units
Number Submitted = 1
Little Mackinaw Rescue

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$209,679	\$284,343	\$164,969
Per Capita Beginning Fund Balance:	\$133	\$172	\$94
Revenues During FY 21:	\$238,571	\$228,089	\$166,185
Expenditures During FY 21:	\$227,559	\$221,105	\$142,301
Per Capita Revenues:	\$151	\$146	\$92
Per Capita Expenditures:	\$144	\$138	\$79
Revenues over/under Expenditures:	\$11,012	\$6,984	\$12,597
Ratio of Fund Balance to Expenditures:	113.61%	1,755.41%	120.45%
Ending Fund Balance for FY 21:	\$258,533	\$304,125	\$180,281
Per Capita Ending Fund Balance:	\$164	\$185	\$104

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$31,435	\$20,615	\$0
Total Unreserved Funds:	\$227,098	\$108,405	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,449	\$0
Total Unrestricted Net Assets:	\$0	\$126,376	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$17,008	\$122,659	\$0
Per Capita Debt:	\$11	\$86	\$0
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$3,244	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 21:	\$0	\$5,802	\$0
Expenditures During FY 21:	\$0	\$5,101	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$701	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.15%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$3,928	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2021



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:	Little Rock-Fox Fire Protection District		
Unit Code:	047/030/06	County:	Kendall
Fiscal Year End:	4/30/2021		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,945,021		
Equalized Assessed Valuation:	\$333,135,761		
Population:	11,500		
Employees:			
	Full Time:	8	
	Part Time:	59	
	Salaries Paid:	\$422,056	

Blended Component Units

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$1,982,425	\$2,938,450	\$1,712,061
Per Capita Beginning Fund Balance:	\$172	\$173	\$113
Revenues During FY 21:	\$2,436,199	\$5,462,875	\$3,631,696
Expenditures During FY 21:	\$1,726,999	\$5,591,748	\$3,443,531
Per Capita Revenues:	\$212	\$288	\$255
Per Capita Expenditures:	\$150	\$288	\$245
Revenues over/under Expenditures:	\$709,200	(\$128,874)	\$160,070
Ratio of Fund Balance to Expenditures:	156.87%	81.72%	50.84%
Ending Fund Balance for FY 21:	\$2,709,125	\$3,296,180	\$2,025,129
Per Capita Ending Fund Balance:	\$236	\$196	\$122
 <u>Equity</u>	 <u>Amounts</u>	 <u>Averages</u>	 <u>Medians</u>
Total Reserved Funds:	\$0	\$6,402	\$0
Total Unreserved Funds:	\$0	\$64,731	\$0
 <u>Net Assets</u>	 <u>Amounts</u>	 <u>Averages</u>	 <u>Medians</u>
Total Restricted Net Assets:	\$2,027	\$626,506	\$123,152
Total Unrestricted Net Assets:	\$2,707,098	(\$2,988,504)	\$547,286

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$38,709	\$5,271,245	\$500,750
Per Capita Debt:	\$3	\$231	\$27
General Obligation Debt over EAV:	0.00%	2.97%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$838	\$0
Per Capita Beginning Retained Earnings	\$0	\$0	\$0
Revenues During FY 21:	\$0	\$961	\$0
Expenditures During FY 21:	\$0	\$263	\$0
Per Capita Revenues:	\$0	\$0	\$0
Per Capita Expenses:	\$0	\$0	\$0
Operating Income (loss):	\$0	\$698	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.00%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$736	\$0
Per Capita Ending Retained Earnings:	\$0	\$0	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Little Wabash Fire Protection District											
Unit Code:	024/035/06	County:	Edwards									
Fiscal Year End:	4/30/2021											
Accounting Method:	Cash With Assets											
Appropriation or Budget:	\$86,150											
Equalized Assessed Valuation:	\$2,231,267											
Population:	2,184											
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;">\$15,911</td> </tr> </table>			Full Time:			Part Time:	22		Salaries Paid:	\$15,911	
Full Time:												
Part Time:	22											
Salaries Paid:	\$15,911											

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$64,016	\$284,343	\$164,969
Per Capita Beginning Fund Balance:	\$29	\$172	\$94
Revenues During FY 21:	\$61,011	\$228,089	\$166,185
Expenditures During FY 21:	\$83,817	\$221,105	\$142,301
Per Capita Revenues:	\$28	\$146	\$92
Per Capita Expenditures:	\$38	\$138	\$79
Revenues over/under Expenditures:	(\$22,806)	\$6,984	\$12,597
Ratio of Fund Balance to Expenditures:	49.09%	1,755.41%	120.45%
Ending Fund Balance for FY 21:	\$41,149	\$304,125	\$180,281
Per Capita Ending Fund Balance:	\$19	\$185	\$104

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$20,615	\$0
Total Unreserved Funds:	\$0	\$108,405	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,449	\$0
Total Unrestricted Net Assets:	(\$33,313)	\$126,376	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$74,462	\$122,659	\$0
Per Capita Debt:	\$34	\$86	\$0
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$3,244	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 21:	\$0	\$5,802	\$0
Expenditures During FY 21:	\$0	\$5,101	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$701	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.15%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$3,928	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Little York Community Fire Protection District		
Unit Code:	094/020/06	County:	Warren
Fiscal Year End:	6/30/2021		
Accounting Method:	Cash		
Appropriation or Budget:	\$124,707		
Equalized Assessed Valuation:	\$25,634,051		
Population:	700		
Employees:			
Full Time:			
Part Time:	19		
Salaries Paid:	\$7,054		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$7,981	\$284,343	\$164,969
Per Capita Beginning Fund Balance:	\$11	\$172	\$94
Revenues During FY 21:	\$124,039	\$228,089	\$166,185
Expenditures During FY 21:	\$113,826	\$221,105	\$142,301
Per Capita Revenues:	\$177	\$146	\$92
Per Capita Expenditures:	\$163	\$138	\$79
Revenues over/under Expenditures:	\$10,213	\$6,984	\$12,597
Ratio of Fund Balance to Expenditures:	15.98%	1,755.41%	120.45%
Ending Fund Balance for FY 21:	\$18,194	\$304,125	\$180,281
Per Capita Ending Fund Balance:	\$26	\$185	\$104

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$18,194	\$20,615	\$0
Total Unreserved Funds:	\$0	\$108,405	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,449	\$0
Total Unrestricted Net Assets:	\$0	\$126,376	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$0	\$122,659	\$0
Per Capita Debt:	\$0	\$86	\$0
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$3,244	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 21:	\$0	\$5,802	\$0
Expenditures During FY 21:	\$0	\$5,101	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$701	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.15%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$3,928	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Loami Fire Protection District		
Unit Code:	083/100/06	County:	Sangamon
Fiscal Year End:	6/30/2021		
Accounting Method:	Cash		
Appropriation or Budget:	\$58,843		
Equalized Assessed Valuation:	\$21,220,292		
Population:	1,052		
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 21:	\$59,293	\$284,343	\$164,969
Per Capita Beginning Fund Balance:	\$56	\$172	\$94
Revenues During FY 21:	\$99,999	\$228,089	\$166,185
Expenditures During FY 21:	\$109,342	\$221,105	\$142,301
Per Capita Revenues:	\$95	\$146	\$92
Per Capita Expenditures:	\$104	\$138	\$79
Revenues over/under Expenditures:	(\$9,343)	\$6,984	\$12,597
Ratio of Fund Balance to Expenditures:	45.68%	1,755.41%	120.45%
Ending Fund Balance for FY 21:	\$49,950	\$304,125	\$180,281
Per Capita Ending Fund Balance:	\$47	\$185	\$104

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$20,615	\$0
Total Unreserved Funds:	\$0	\$108,405	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,449	\$0
Total Unrestricted Net Assets:	\$0	\$126,376	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$34,845	\$122,659	\$0
Per Capita Debt:	\$33	\$86	\$0
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$3,244	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 21:	\$0	\$5,802	\$0
Expenditures During FY 21:	\$0	\$5,101	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$701	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.15%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$3,928	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2021



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:	Lockport Twp Fire Protection District		
Unit Code:	099/070/06	County:	Will
Fiscal Year End:	4/30/2021		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$27,642,745		
Equalized Assessed Valuation:	\$1,973,276,644		
Population:	75,000		
Employees:			
	Full Time:	101	
	Part Time:	5	
	Salaries Paid:	\$12,958,321	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$8,944,714	\$2,938,450	\$1,712,061
Per Capita Beginning Fund Balance:	\$119	\$173	\$113
Revenues During FY 21:	\$25,680,057	\$5,462,875	\$3,631,696
Expenditures During FY 21:	\$24,791,516	\$5,591,748	\$3,443,531
Per Capita Revenues:	\$342	\$288	\$255
Per Capita Expenditures:	\$331	\$288	\$245
Revenues over/under Expenditures:	\$888,541	(\$128,874)	\$160,070
Ratio of Fund Balance to Expenditures:	38.86%	81.72%	50.84%
Ending Fund Balance for FY 21:	\$9,633,255	\$3,296,180	\$2,025,129
Per Capita Ending Fund Balance:	\$128	\$196	\$122

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,402	\$0
Total Unreserved Funds:	\$0	\$64,731	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$361,093	\$626,506	\$123,152
Total Unrestricted Net Assets:	(\$61,122,789)	(\$2,988,504)	\$547,286

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$102,662,104	\$5,271,245	\$500,750
Per Capita Debt:	\$1,369	\$231	\$27
General Obligation Debt over EAV:	0.00%	2.97%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$838	\$0
Per Capita Beginning Retained Earnings	\$0	\$0	\$0
Revenues During FY 21:	\$0	\$961	\$0
Expenditures During FY 21:	\$0	\$263	\$0
Per Capita Revenues:	\$0	\$0	\$0
Per Capita Expenses:	\$0	\$0	\$0
Operating Income (loss):	\$0	\$698	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.00%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$736	\$0
Per Capita Ending Retained Earnings:	\$0	\$0	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Loda Fire Protection District		
Unit Code:	038/120/06	County:	Iroquois
Fiscal Year End:	4/30/2021		
Accounting Method:	Cash		
Appropriation or Budget:	\$185,000		
Equalized Assessed Valuation:	\$		
Population:	1,041		
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 21:	\$252,263	\$284,343	\$164,969
Per Capita Beginning Fund Balance:	\$242	\$172	\$94
Revenues During FY 21:	\$142,333	\$228,089	\$166,185
Expenditures During FY 21:	\$254,641	\$221,105	\$142,301
Per Capita Revenues:	\$137	\$146	\$92
Per Capita Expenditures:	\$245	\$138	\$79
Revenues over/under Expenditures:	(\$112,308)	\$6,984	\$12,597
Ratio of Fund Balance to Expenditures:	54.96%	1,755.41%	120.45%
Ending Fund Balance for FY 21:	\$139,955	\$304,125	\$180,281
Per Capita Ending Fund Balance:	\$134	\$185	\$104

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$20,615	\$0
Total Unreserved Funds:	\$177,061	\$108,405	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,449	\$0
Total Unrestricted Net Assets:	\$0	\$126,376	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$0	\$122,659	\$0
Per Capita Debt:	\$0	\$86	\$0
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$3,244	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 21:	\$0	\$5,802	\$0
Expenditures During FY 21:	\$0	\$5,101	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$701	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.15%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$3,928	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Logan-Trivoli Fire Protection District		
Unit Code:	072/060/06	County:	Peoria
Fiscal Year End:	6/30/2021		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$426,000		
Equalized Assessed Valuation:	\$121,878,930		
Population:	8,500		
Employees:			
	Full Time:		
	Part Time:	58	
	Salaries Paid:	\$81,967	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$288,003	\$284,343	\$164,969
Per Capita Beginning Fund Balance:	\$34	\$172	\$94
Revenues During FY 21:	\$462,049	\$228,089	\$166,185
Expenditures During FY 21:	\$499,463	\$221,105	\$142,301
Per Capita Revenues:	\$54	\$146	\$92
Per Capita Expenditures:	\$59	\$138	\$79
Revenues over/under Expenditures:	(\$37,414)	\$6,984	\$12,597
Ratio of Fund Balance to Expenditures:	50.17%	1,755.41%	120.45%
Ending Fund Balance for FY 21:	\$250,589	\$304,125	\$180,281
Per Capita Ending Fund Balance:	\$29	\$185	\$104

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$145,240	\$20,615	\$0
Total Unreserved Funds:	\$105,349	\$108,405	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,449	\$0
Total Unrestricted Net Assets:	\$0	\$126,376	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$0	\$122,659	\$0
Per Capita Debt:	\$0	\$86	\$0
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$3,244	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 21:	\$0	\$5,802	\$0
Expenditures During FY 21:	\$0	\$5,101	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$701	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.15%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$3,928	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	London Mills Fire Protection District		
Unit Code:	029/110/06	County:	Fulton
Fiscal Year End:	4/30/2021		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$105,191		
Equalized Assessed Valuation:	\$9,651,023		
Population:	1,800		
Employees:			
	Full Time:		
	Part Time:	17	
	Salaries Paid:	\$32,908	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$73,377	\$284,343	\$164,969
Per Capita Beginning Fund Balance:	\$41	\$172	\$94
Revenues During FY 21:	\$115,780	\$228,089	\$166,185
Expenditures During FY 21:	\$105,191	\$221,105	\$142,301
Per Capita Revenues:	\$64	\$146	\$92
Per Capita Expenditures:	\$58	\$138	\$79
Revenues over/under Expenditures:	\$10,589	\$6,984	\$12,597
Ratio of Fund Balance to Expenditures:	79.82%	1,755.41%	120.45%
Ending Fund Balance for FY 21:	\$83,966	\$304,125	\$180,281
Per Capita Ending Fund Balance:	\$47	\$185	\$104

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$20,615	\$0
Total Unreserved Funds:	\$83,966	\$108,405	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,449	\$0
Total Unrestricted Net Assets:	\$0	\$126,376	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$72,897	\$122,659	\$0
Per Capita Debt:	\$40	\$86	\$0
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$3,244	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 21:	\$0	\$5,802	\$0
Expenditures During FY 21:	\$0	\$5,101	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$701	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.15%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$3,928	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Long Creek Fire Protection District		
Unit Code:	055/050/06	County:	Macon
Fiscal Year End:	4/30/2021		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$512,825		
Equalized Assessed Valuation:	\$146,598,597		
Population:	12,000		
Employees:			
Full Time:	2		
Part Time:	27		
Salaries Paid:	\$156,434		

Blended Component Units

Number Submitted = 1
Firemen's Pension Fund

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$74,677	\$284,343	\$164,969
Per Capita Beginning Fund Balance:	\$6	\$172	\$94
Revenues During FY 21:	\$572,607	\$228,089	\$166,185
Expenditures During FY 21:	\$460,459	\$221,105	\$142,301
Per Capita Revenues:	\$48	\$146	\$92
Per Capita Expenditures:	\$38	\$138	\$79
Revenues over/under Expenditures:	\$112,148	\$6,984	\$12,597
Ratio of Fund Balance to Expenditures:	40.57%	1,755.41%	120.45%
Ending Fund Balance for FY 21:	\$186,825	\$304,125	\$180,281
Per Capita Ending Fund Balance:	\$16	\$185	\$104

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$20,615	\$0
Total Unreserved Funds:	\$0	\$108,405	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,449	\$0
Total Unrestricted Net Assets:	\$186,825	\$126,376	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$77,308	\$122,659	\$0
Per Capita Debt:	\$6	\$86	\$0
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$3,244	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 21:	\$0	\$5,802	\$0
Expenditures During FY 21:	\$0	\$5,101	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$701	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.15%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$3,928	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2021



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:	Long Grove Rural Fire Protection District		
Unit Code:	049/090/06	County:	Lake
Fiscal Year End:	12/31/2021		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,361,512		
Equalized Assessed Valuation:	\$526,221,146		
Population:	12,000		
Employees:			
Full Time:		18	
Part Time:		8	
Salaries Paid:		\$2,702,699	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$3,033,205	\$2,938,450	\$1,712,061
Per Capita Beginning Fund Balance:	\$253	\$173	\$113
Revenues During FY 21:	\$5,462,714	\$5,462,875	\$3,631,696
Expenditures During FY 21:	\$4,804,200	\$5,591,748	\$3,443,531
Per Capita Revenues:	\$455	\$288	\$255
Per Capita Expenditures:	\$400	\$288	\$245
Revenues over/under Expenditures:	\$658,514	(\$128,874)	\$160,070
Ratio of Fund Balance to Expenditures:	76.84%	81.72%	50.84%
Ending Fund Balance for FY 21:	\$3,691,719	\$3,296,180	\$2,025,129
Per Capita Ending Fund Balance:	\$308	\$196	\$122

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,402	\$0
Total Unreserved Funds:	\$0	\$64,731	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$119,383	\$626,506	\$123,152
Total Unrestricted Net Assets:	\$3,020,494	(\$2,988,504)	\$547,286

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$0	\$5,271,245	\$500,750
Per Capita Debt:	\$0	\$231	\$27
General Obligation Debt over EAV:	0.00%	2.97%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$838	\$0
Per Capita Beginning Retained Earnings	\$0	\$0	\$0
Revenues During FY 21:	\$0	\$961	\$0
Expenditures During FY 21:	\$0	\$263	\$0
Per Capita Revenues:	\$0	\$0	\$0
Per Capita Expenses:	\$0	\$0	\$0
Operating Income (loss):	\$0	\$698	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.00%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$736	\$0
Per Capita Ending Retained Earnings:	\$0	\$0	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Long Lake Fire Protection District		
Unit Code:	057/090/06	County:	Madison
Fiscal Year End:	4/30/2021		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$548,540		
Equalized Assessed Valuation:	\$90,387,066		
Population:	7,123		
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 21:	\$96,883	\$284,343	\$164,969
Per Capita Beginning Fund Balance:	\$14	\$172	\$94
Revenues During FY 21:	\$304,562	\$228,089	\$166,185
Expenditures During FY 21:	\$333,763	\$221,105	\$142,301
Per Capita Revenues:	\$43	\$146	\$92
Per Capita Expenditures:	\$47	\$138	\$79
Revenues over/under Expenditures:	(\$29,201)	\$6,984	\$12,597
Ratio of Fund Balance to Expenditures:	20.28%	1,755.41%	120.45%
Ending Fund Balance for FY 21:	\$67,682	\$304,125	\$180,281
Per Capita Ending Fund Balance:	\$10	\$185	\$104

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$20,615	\$0
Total Unreserved Funds:	\$0	\$108,405	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,449	\$0
Total Unrestricted Net Assets:	\$38,074	\$126,376	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$0	\$122,659	\$0
Per Capita Debt:	\$0	\$86	\$0
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$3,244	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 21:	\$0	\$5,802	\$0
Expenditures During FY 21:	\$0	\$5,101	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$701	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.15%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$3,928	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Long Point Fire Protection District		
Unit Code:	053/060/06	County:	Livingston
Fiscal Year End:	4/30/2021		
Accounting Method:	Cash		
Appropriation or Budget:	\$387,300		
Equalized Assessed Valuation:	\$31,545,087		
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 21:	\$247,664	\$284,343	\$164,969
Per Capita Beginning Fund Balance:	\$248	\$172	\$94
Revenues During FY 21:	\$96,842	\$228,089	\$166,185
Expenditures During FY 21:	\$57,488	\$221,105	\$142,301
Per Capita Revenues:	\$97	\$146	\$92
Per Capita Expenditures:	\$57	\$138	\$79
Revenues over/under Expenditures:	\$39,354	\$6,984	\$12,597
Ratio of Fund Balance to Expenditures:	499.27%	1,755.41%	120.45%
Ending Fund Balance for FY 21:	\$287,018	\$304,125	\$180,281
Per Capita Ending Fund Balance:	\$287	\$185	\$104

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$20,615	\$0
Total Unreserved Funds:	\$287,017	\$108,405	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,449	\$0
Total Unrestricted Net Assets:	\$0	\$126,376	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$0	\$122,659	\$0
Per Capita Debt:	\$0	\$86	\$0
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$3,244	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 21:	\$0	\$5,802	\$0
Expenditures During FY 21:	\$0	\$5,101	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$701	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.15%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$3,928	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Loraine Fire Protection District		
Unit Code:	001/070/06	County:	Adams
Fiscal Year End:	4/30/2021		
Accounting Method:	Cash		
Appropriation or Budget:	\$27,883		
Equalized Assessed Valuation:	\$7,599,850		
Population:	604		
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 21:	\$29,212	\$284,343	\$164,969
Per Capita Beginning Fund Balance:	\$48	\$172	\$94
Revenues During FY 21:	\$27,009	\$228,089	\$166,185
Expenditures During FY 21:	\$27,681	\$221,105	\$142,301
Per Capita Revenues:	\$45	\$146	\$92
Per Capita Expenditures:	\$46	\$138	\$79
Revenues over/under Expenditures:	(\$672)	\$6,984	\$12,597
Ratio of Fund Balance to Expenditures:	142.92%	1,755.41%	120.45%
Ending Fund Balance for FY 21:	\$39,561	\$304,125	\$180,281
Per Capita Ending Fund Balance:	\$65	\$185	\$104

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$20,615	\$0
Total Unreserved Funds:	\$0	\$108,405	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,449	\$0
Total Unrestricted Net Assets:	\$0	\$126,376	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$0	\$122,659	\$0
Per Capita Debt:	\$0	\$86	\$0
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$3,244	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 21:	\$0	\$5,802	\$0
Expenditures During FY 21:	\$0	\$5,101	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$701	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.15%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$3,928	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Lostant Fire Protection District														
Unit Code:	050/060/06	County:	Lasalle												
Fiscal Year End:	5/31/2021														
Accounting Method:	Cash With Assets														
Appropriation or Budget:	\$652,150														
Equalized Assessed Valuation:	\$29,991,338														
Population:	1,500														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:	\$		
Full Time:															
Part Time:															
Salaries Paid:	\$														

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$111,306	\$284,343	\$164,969
Per Capita Beginning Fund Balance:	\$74	\$172	\$94
Revenues During FY 21:	\$270,456	\$228,089	\$166,185
Expenditures During FY 21:	\$281,074	\$221,105	\$142,301
Per Capita Revenues:	\$180	\$146	\$92
Per Capita Expenditures:	\$187	\$138	\$79
Revenues over/under Expenditures:	(\$10,618)	\$6,984	\$12,597
Ratio of Fund Balance to Expenditures:	35.82%	1,755.41%	120.45%
Ending Fund Balance for FY 21:	\$100,688	\$304,125	\$180,281
Per Capita Ending Fund Balance:	\$67	\$185	\$104

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$20,615	\$0
Total Unreserved Funds:	\$658,410	\$108,405	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,449	\$0
Total Unrestricted Net Assets:	\$0	\$126,376	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$50,045	\$122,659	\$0
Per Capita Debt:	\$33	\$86	\$0
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$3,244	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 21:	\$0	\$5,802	\$0
Expenditures During FY 21:	\$0	\$5,101	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$701	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.15%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$3,928	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Lovington Fire Protection District		
Unit Code:	070/040/06	County:	Moultrie
Fiscal Year End:	6/30/2021		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$427,950		
Equalized Assessed Valuation:	\$29,314,624		
Population:	1,300		
Employees:			
Full Time:			
Part Time:	6		
Salaries Paid:	\$7,050		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$162,815	\$284,343	\$164,969
Per Capita Beginning Fund Balance:	\$125	\$172	\$94
Revenues During FY 21:	\$114,440	\$228,089	\$166,185
Expenditures During FY 21:	\$103,172	\$221,105	\$142,301
Per Capita Revenues:	\$88	\$146	\$92
Per Capita Expenditures:	\$79	\$138	\$79
Revenues over/under Expenditures:	\$11,268	\$6,984	\$12,597
Ratio of Fund Balance to Expenditures:	168.73%	1,755.41%	120.45%
Ending Fund Balance for FY 21:	\$174,083	\$304,125	\$180,281
Per Capita Ending Fund Balance:	\$134	\$185	\$104

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$20,615	\$0
Total Unreserved Funds:	\$174,083	\$108,405	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,449	\$0
Total Unrestricted Net Assets:	\$0	\$126,376	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$127,829	\$122,659	\$0
Per Capita Debt:	\$98	\$86	\$0
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$3,244	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 21:	\$0	\$5,802	\$0
Expenditures During FY 21:	\$0	\$5,101	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$701	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.15%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$3,928	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Ludlow Fire Protection District														
Unit Code:	010/080/06	County:	Champaign												
Fiscal Year End:	4/30/2021														
Accounting Method:	Cash														
Appropriation or Budget:	\$96,520														
Equalized Assessed Valuation:	\$19,505,017														
Population:	1,250														
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 21:	\$141,113	\$284,343	\$164,969
Per Capita Beginning Fund Balance:	\$113	\$172	\$94
Revenues During FY 21:	\$96,520	\$228,089	\$166,185
Expenditures During FY 21:	\$155,166	\$221,105	\$142,301
Per Capita Revenues:	\$77	\$146	\$92
Per Capita Expenditures:	\$124	\$138	\$79
Revenues over/under Expenditures:	(\$58,646)	\$6,984	\$12,597
Ratio of Fund Balance to Expenditures:	53.15%	1,755.41%	120.45%
Ending Fund Balance for FY 21:	\$82,467	\$304,125	\$180,281
Per Capita Ending Fund Balance:	\$66	\$185	\$104

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$20,615	\$0
Total Unreserved Funds:	\$0	\$108,405	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,449	\$0
Total Unrestricted Net Assets:	\$0	\$126,376	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$100,000	\$122,659	\$0
Per Capita Debt:	\$80	\$86	\$0
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$3,244	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 21:	\$0	\$5,802	\$0
Expenditures During FY 21:	\$0	\$5,101	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$701	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.15%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$3,928	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
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 21:	<input style="width: 80px;" type="text" value="\$7,469"/>	<input style="width: 80px;" type="text" value="\$284,343"/>	<input style="width: 80px;" type="text" value="\$164,969"/>
Per Capita Beginning Fund Balance:	<input style="width: 80px;" type="text" value="\$17"/>	<input style="width: 80px;" type="text" value="\$172"/>	<input style="width: 80px;" type="text" value="\$94"/>
Revenues During FY 21:	<input style="width: 80px;" type="text" value="\$223,140"/>	<input style="width: 80px;" type="text" value="\$228,089"/>	<input style="width: 80px;" type="text" value="\$166,185"/>
Expenditures During FY 21:	<input style="width: 80px;" type="text" value="\$220,357"/>	<input style="width: 80px;" type="text" value="\$221,105"/>	<input style="width: 80px;" type="text" value="\$142,301"/>
Per Capita Revenues:	<input style="width: 80px;" type="text" value="\$519"/>	<input style="width: 80px;" type="text" value="\$146"/>	<input style="width: 80px;" type="text" value="\$92"/>
Per Capita Expenditures:	<input style="width: 80px;" type="text" value="\$512"/>	<input style="width: 80px;" type="text" value="\$138"/>	<input style="width: 80px;" type="text" value="\$79"/>
Revenues over/under Expenditures:	<input style="width: 80px;" type="text" value="\$2,783"/>	<input style="width: 80px;" type="text" value="\$6,984"/>	<input style="width: 80px;" type="text" value="\$12,597"/>
Ratio of Fund Balance to Expenditures:	<input style="width: 80px;" type="text" value="4.14%"/>	<input style="width: 80px;" type="text" value="1,755.41%"/>	<input style="width: 80px;" type="text" value="120.45%"/>
Ending Fund Balance for FY 21:	<input style="width: 80px;" type="text" value="\$9,117"/>	<input style="width: 80px;" type="text" value="\$304,125"/>	<input style="width: 80px;" type="text" value="\$180,281"/>
Per Capita Ending Fund Balance:	<input style="width: 80px;" type="text" value="\$21"/>	<input style="width: 80px;" type="text" value="\$185"/>	<input style="width: 80px;" type="text" value="\$104"/>

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<input style="width: 80px;" type="text" value="\$0"/>	<input style="width: 80px;" type="text" value="\$20,615"/>	<input style="width: 80px;" type="text" value="\$0"/>
Total Unreserved Funds:	<input style="width: 80px;" type="text" value="\$0"/>	<input style="width: 80px;" type="text" value="\$108,405"/>	<input style="width: 80px;" type="text" value="\$0"/>

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<input style="width: 80px;" type="text" value="\$0"/>	<input style="width: 80px;" type="text" value="\$26,449"/>	<input style="width: 80px;" type="text" value="\$0"/>
Total Unrestricted Net Assets:	<input style="width: 80px;" type="text" value="\$9,117"/>	<input style="width: 80px;" type="text" value="\$126,376"/>	<input style="width: 80px;" type="text" value="\$0"/>

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$165,623	\$122,659	\$0
Per Capita Debt:	\$385	\$86	\$0
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$3,244	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 21:	\$0	\$5,802	\$0
Expenditures During FY 21:	\$0	\$5,101	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$701	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.15%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$3,928	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Lynnville-Scott-White Rock Fire Protection District		
Unit Code:	071/040/06	County:	Ogle
Fiscal Year End:	4/30/2021		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$677,152		
Equalized Assessed Valuation:	\$79,186,300		
Population:	5,100		
Employees:			
	Full Time:	3	
	Part Time:		
	Salaries Paid:	\$22,947	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$673,953	\$284,343	\$164,969
Per Capita Beginning Fund Balance:	\$132	\$172	\$94
Revenues During FY 21:	\$558,557	\$228,089	\$166,185
Expenditures During FY 21:	\$288,023	\$221,105	\$142,301
Per Capita Revenues:	\$110	\$146	\$92
Per Capita Expenditures:	\$56	\$138	\$79
Revenues over/under Expenditures:	\$270,534	\$6,984	\$12,597
Ratio of Fund Balance to Expenditures:	327.92%	1,755.41%	120.45%
Ending Fund Balance for FY 21:	\$944,487	\$304,125	\$180,281
Per Capita Ending Fund Balance:	\$185	\$185	\$104

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$694,401	\$20,615	\$0
Total Unreserved Funds:	\$250,086	\$108,405	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,449	\$0
Total Unrestricted Net Assets:	\$0	\$126,376	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$226,058	\$122,659	\$0
Per Capita Debt:	\$44	\$86	\$0
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$3,244	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 21:	\$0	\$5,802	\$0
Expenditures During FY 21:	\$0	\$5,101	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$701	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.15%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$3,928	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0