

FISCAL YEAR 2022



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:	12/31/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,147,539		
Equalized Assessed Valuation:	\$190,437,858		
Population:	11,212		
Employees:			
Full Time:		4	
Part Time:		4	
Salaries Paid:		\$281,666	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$661,335	\$3,159,491	\$1,908,013
Per Capita Beginning Fund Balance:	\$59	\$188	\$117
Revenues During FY 22:	\$1,321,135	\$5,717,906	\$3,418,375
Expenditures During FY 22:	\$1,117,648	\$5,199,188	\$3,194,536
Per Capita Revenues:	\$118	\$303	\$259
Per Capita Expenditures:	\$100	\$287	\$249
Revenues over/under Expenditures:	\$203,487	\$518,718	\$293,731
Ratio of Fund Balance to Expenditures:	77.38%	97.11%	60.28%
Ending Fund Balance for FY 22:	\$864,822	\$3,460,024	\$2,080,254
Per Capita Ending Fund Balance:	\$77	\$203	\$135

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$31,650	\$0
Total Unreserved Funds:	\$0	\$53,433	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$45,637	\$700,699	\$150,758
Total Unrestricted Net Assets:	\$819,185	(\$2,470,918)	\$582,545

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$192,388	\$5,821,886	\$420,514
Per Capita Debt:	\$17	\$233	\$35
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$720	\$0
Per Capita Beginning Retained Earnings	\$0	\$0	\$0
Revenues During FY 22:	\$0	\$982	\$0
Expenditures During FY 22:	\$0	\$236	\$0
Per Capita Revenues:	\$0	\$0	\$0
Per Capita Expenses:	\$0	\$0	\$0
Operating Income (loss):	\$0	\$746	\$0
Ratio of Retained Earnings to Expenses:	0.00%	0.96%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$322	\$0
Per Capita Ending Retained Earnings:	\$0	\$0	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
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:	6/30/2022		
Accounting Method:	Cash		
Appropriation or Budget:	\$102,521		
Equalized Assessed Valuation:	\$28,516,420		
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 22:	\$139,011	\$299,065	\$180,281
Per Capita Beginning Fund Balance:	\$184	\$170	\$102
Revenues During FY 22:	\$104,963	\$235,492	\$174,335
Expenditures During FY 22:	\$125,931	\$215,729	\$143,188
Per Capita Revenues:	\$139	\$141	\$95
Per Capita Expenditures:	\$167	\$118	\$79
Revenues over/under Expenditures:	(\$20,968)	\$19,764	\$20,393
Ratio of Fund Balance to Expenditures:	93.74%	234.36%	149.47%
Ending Fund Balance for FY 22:	\$118,043	\$325,325	\$203,387
Per Capita Ending Fund Balance:	\$156	\$194	\$116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$5,879	\$20,053	\$0
Total Unreserved Funds:	\$112,164	\$134,855	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,170	\$0
Total Unrestricted Net Assets:	\$0	\$125,621	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$0	\$115,028	\$0
Per Capita Debt:	\$0	\$55	\$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 22:	\$0	\$3,990	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 22:	\$0	\$5,246	\$0
Expenditures During FY 22:	\$0	\$5,674	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	(\$428)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.15%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$3,584	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
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:	4/30/2022														
Accounting Method:	Cash														
Appropriation or Budget:	\$866,154														
Equalized Assessed Valuation:	\$58,617,451														
Population:	1,156														
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 22:	\$664,224	\$299,065	\$180,281
Per Capita Beginning Fund Balance:	\$575	\$170	\$102
Revenues During FY 22:	\$388,087	\$235,492	\$174,335
Expenditures During FY 22:	\$761,058	\$215,729	\$143,188
Per Capita Revenues:	\$336	\$141	\$95
Per Capita Expenditures:	\$658	\$118	\$79
Revenues over/under Expenditures:	(\$372,971)	\$19,764	\$20,393
Ratio of Fund Balance to Expenditures:	38.27%	234.36%	149.47%
Ending Fund Balance for FY 22:	\$291,253	\$325,325	\$203,387
Per Capita Ending Fund Balance:	\$252	\$194	\$116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$20,053	\$0
Total Unreserved Funds:	\$291,254	\$134,855	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,170	\$0
Total Unrestricted Net Assets:	\$0	\$125,621	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$0	\$115,028	\$0
Per Capita Debt:	\$0	\$55	\$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 22:	\$0	\$3,990	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 22:	\$0	\$5,246	\$0
Expenditures During FY 22:	\$0	\$5,674	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	(\$428)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.15%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$3,584	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
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:	5/31/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$215,900		
Equalized Assessed Valuation:	\$25,080,534		
Population:	1,890		
Employees:			
	Full Time:		
	Part Time:	23	
	Salaries Paid:	\$34,349	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$312,644	\$299,065	\$180,281
Per Capita Beginning Fund Balance:	\$165	\$170	\$102
Revenues During FY 22:	\$294,890	\$235,492	\$174,335
Expenditures During FY 22:	\$324,221	\$215,729	\$143,188
Per Capita Revenues:	\$156	\$141	\$95
Per Capita Expenditures:	\$172	\$118	\$79
Revenues over/under Expenditures:	(\$29,331)	\$19,764	\$20,393
Ratio of Fund Balance to Expenditures:	87.38%	234.36%	149.47%
Ending Fund Balance for FY 22:	\$283,313	\$325,325	\$203,387
Per Capita Ending Fund Balance:	\$150	\$194	\$116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$20,053	\$0
Total Unreserved Funds:	\$283,313	\$134,855	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,170	\$0
Total Unrestricted Net Assets:	\$0	\$125,621	\$0

FISCAL YEAR 2022



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ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$193,931	\$115,028	\$0
Per Capita Debt:	\$103	\$55	\$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 22:	\$0	\$3,990	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 22:	\$0	\$5,246	\$0
Expenditures During FY 22:	\$0	\$5,674	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	(\$428)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.15%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$3,584	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
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:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$563,900		
Equalized Assessed Valuation:	\$26,424,160		
Population:	1,000		
Employees:			
Full Time:			
Part Time:	26		
Salaries Paid:	\$22,282		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$178,710	\$299,065	\$180,281
Per Capita Beginning Fund Balance:	\$179	\$170	\$102
Revenues During FY 22:	\$143,343	\$235,492	\$174,335
Expenditures During FY 22:	\$99,214	\$215,729	\$143,188
Per Capita Revenues:	\$143	\$141	\$95
Per Capita Expenditures:	\$99	\$118	\$79
Revenues over/under Expenditures:	\$44,129	\$19,764	\$20,393
Ratio of Fund Balance to Expenditures:	224.60%	234.36%	149.47%
Ending Fund Balance for FY 22:	\$222,839	\$325,325	\$203,387
Per Capita Ending Fund Balance:	\$223	\$194	\$116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$20,053	\$0
Total Unreserved Funds:	\$0	\$134,855	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$116,522	\$26,170	\$0
Total Unrestricted Net Assets:	\$106,317	\$125,621	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$65,244	\$115,028	\$0
Per Capita Debt:	\$65	\$55	\$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 22:	\$0	\$3,990	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 22:	\$0	\$5,246	\$0
Expenditures During FY 22:	\$0	\$5,674	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	(\$428)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.15%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$3,584	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
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:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$747,150		
Equalized Assessed Valuation:	\$210,992,995		
Population:	2,672		
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 22:	\$132,819	\$299,065	\$180,281
Per Capita Beginning Fund Balance:	\$50	\$170	\$102
Revenues During FY 22:	\$131,893	\$235,492	\$174,335
Expenditures During FY 22:	\$110,124	\$215,729	\$143,188
Per Capita Revenues:	\$49	\$141	\$95
Per Capita Expenditures:	\$41	\$118	\$79
Revenues over/under Expenditures:	\$21,769	\$19,764	\$20,393
Ratio of Fund Balance to Expenditures:	705.19%	234.36%	149.47%
Ending Fund Balance for FY 22:	\$776,588	\$325,325	\$203,387
Per Capita Ending Fund Balance:	\$291	\$194	\$116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$622,000	\$20,053	\$0
Total Unreserved Funds:	\$154,588	\$134,855	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,170	\$0
Total Unrestricted Net Assets:	\$0	\$125,621	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$822,595	\$115,028	\$0
Per Capita Debt:	\$308	\$55	\$0
General Obligation Debt over EAV:	0.29%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$3,990	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 22:	\$0	\$5,246	\$0
Expenditures During FY 22:	\$0	\$5,674	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	(\$428)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.15%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$3,584	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
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:	5/31/2022		
Accounting Method:	Cash		
Appropriation or Budget:	\$51,304		
Equalized Assessed Valuation:	\$28,061,448		
Population:	640		
Employees:			
Full Time:			
Part Time:	3		
Salaries Paid:	\$4,817		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$406,449	\$299,065	\$180,281
Per Capita Beginning Fund Balance:	\$635	\$170	\$102
Revenues During FY 22:	\$129,961	\$235,492	\$174,335
Expenditures During FY 22:	\$51,304	\$215,729	\$143,188
Per Capita Revenues:	\$203	\$141	\$95
Per Capita Expenditures:	\$80	\$118	\$79
Revenues over/under Expenditures:	\$78,657	\$19,764	\$20,393
Ratio of Fund Balance to Expenditures:	945.55%	234.36%	149.47%
Ending Fund Balance for FY 22:	\$485,106	\$325,325	\$203,387
Per Capita Ending Fund Balance:	\$758	\$194	\$116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$20,053	\$0
Total Unreserved Funds:	\$485,106	\$134,855	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,170	\$0
Total Unrestricted Net Assets:	\$0	\$125,621	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$0	\$115,028	\$0
Per Capita Debt:	\$0	\$55	\$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 22:	\$0	\$3,990	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 22:	\$0	\$5,246	\$0
Expenditures During FY 22:	\$0	\$5,674	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	(\$428)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.15%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$3,584	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
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:	4/30/2022														
Accounting Method:	Cash														
Appropriation or Budget:	\$26,550														
Equalized Assessed Valuation:	\$10,088,560														
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 22:	\$15,069	\$299,065	\$180,281
Per Capita Beginning Fund Balance:	\$18	\$170	\$102
Revenues During FY 22:	\$26,992	\$235,492	\$174,335
Expenditures During FY 22:	\$26,239	\$215,729	\$143,188
Per Capita Revenues:	\$32	\$141	\$95
Per Capita Expenditures:	\$31	\$118	\$79
Revenues over/under Expenditures:	\$753	\$19,764	\$20,393
Ratio of Fund Balance to Expenditures:	60.30%	234.36%	149.47%
Ending Fund Balance for FY 22:	\$15,822	\$325,325	\$203,387
Per Capita Ending Fund Balance:	\$19	\$194	\$116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$20,053	\$0
Total Unreserved Funds:	\$15,822	\$134,855	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,170	\$0
Total Unrestricted Net Assets:	\$0	\$125,621	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$0	\$115,028	\$0
Per Capita Debt:	\$0	\$55	\$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 22:	\$0	\$3,990	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 22:	\$0	\$5,246	\$0
Expenditures During FY 22:	\$0	\$5,674	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	(\$428)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.15%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$3,584	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
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:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$303,877		
Equalized Assessed Valuation:	\$43,442,404		
Population:	1,200		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$4,750		

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 22:	\$124,625	\$299,065	\$180,281
Per Capita Beginning Fund Balance:	\$104	\$170	\$102
Revenues During FY 22:	\$193,168	\$235,492	\$174,335
Expenditures During FY 22:	\$103,994	\$215,729	\$143,188
Per Capita Revenues:	\$161	\$141	\$95
Per Capita Expenditures:	\$87	\$118	\$79
Revenues over/under Expenditures:	\$89,174	\$19,764	\$20,393
Ratio of Fund Balance to Expenditures:	205.59%	234.36%	149.47%
Ending Fund Balance for FY 22:	\$213,799	\$325,325	\$203,387
Per Capita Ending Fund Balance:	\$178	\$194	\$116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$212,423	\$20,053	\$0
Total Unreserved Funds:	\$0	\$134,855	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,170	\$0
Total Unrestricted Net Assets:	\$0	\$125,621	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$0	\$115,028	\$0
Per Capita Debt:	\$0	\$55	\$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 22:	\$0	\$3,990	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 22:	\$0	\$5,246	\$0
Expenditures During FY 22:	\$0	\$5,674	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	(\$428)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.15%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$3,584	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
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:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$260,110		
Equalized Assessed Valuation:	\$2,039,732		
Population:	12,339		
Employees:			
Full Time:		3	
Part Time:		4	
Salaries Paid:	\$129,974		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$245,478	\$299,065	\$180,281
Per Capita Beginning Fund Balance:	\$20	\$170	\$102
Revenues During FY 22:	\$294,416	\$235,492	\$174,335
Expenditures During FY 22:	\$559,998	\$215,729	\$143,188
Per Capita Revenues:	\$24	\$141	\$95
Per Capita Expenditures:	\$45	\$118	\$79
Revenues over/under Expenditures:	(\$265,582)	\$19,764	\$20,393
Ratio of Fund Balance to Expenditures:	47.30%	234.36%	149.47%
Ending Fund Balance for FY 22:	\$264,896	\$325,325	\$203,387
Per Capita Ending Fund Balance:	\$21	\$194	\$116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$20,053	\$0
Total Unreserved Funds:	\$0	\$134,855	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$90,229	\$26,170	\$0
Total Unrestricted Net Assets:	\$174,667	\$125,621	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$260,000	\$115,028	\$0
Per Capita Debt:	\$21	\$55	\$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 22:	\$0	\$3,990	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 22:	\$0	\$5,246	\$0
Expenditures During FY 22:	\$0	\$5,674	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	(\$428)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.15%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$3,584	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
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:	4/30/2022														
Accounting Method:	Cash														
Appropriation or Budget:	\$334,500														
Equalized Assessed Valuation:	\$32,000,000														
Population:	2,500														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px;">\$</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 22:	\$122,363	\$299,065	\$180,281
Per Capita Beginning Fund Balance:	\$49	\$170	\$102
Revenues During FY 22:	\$259,402	\$235,492	\$174,335
Expenditures During FY 22:	\$277,578	\$215,729	\$143,188
Per Capita Revenues:	\$104	\$141	\$95
Per Capita Expenditures:	\$111	\$118	\$79
Revenues over/under Expenditures:	(\$18,176)	\$19,764	\$20,393
Ratio of Fund Balance to Expenditures:	37.53%	234.36%	149.47%
Ending Fund Balance for FY 22:	\$104,187	\$325,325	\$203,387
Per Capita Ending Fund Balance:	\$42	\$194	\$116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$20,053	\$0
Total Unreserved Funds:	\$104,190	\$134,855	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,170	\$0
Total Unrestricted Net Assets:	\$0	\$125,621	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$0	\$115,028	\$0
Per Capita Debt:	\$0	\$55	\$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 22:	\$0	\$3,990	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 22:	\$0	\$5,246	\$0
Expenditures During FY 22:	\$0	\$5,674	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	(\$428)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.15%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$3,584	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
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:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$237,275		
Equalized Assessed Valuation:	\$55,124,947		
Population:	5,000		
Employees:			
Full Time:			
Part Time:	34		
Salaries Paid:	\$13,400		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$258,017	\$299,065	\$180,281
Per Capita Beginning Fund Balance:	\$52	\$170	\$102
Revenues During FY 22:	\$204,384	\$235,492	\$174,335
Expenditures During FY 22:	\$179,423	\$215,729	\$143,188
Per Capita Revenues:	\$41	\$141	\$95
Per Capita Expenditures:	\$36	\$118	\$79
Revenues over/under Expenditures:	\$24,961	\$19,764	\$20,393
Ratio of Fund Balance to Expenditures:	157.72%	234.36%	149.47%
Ending Fund Balance for FY 22:	\$282,978	\$325,325	\$203,387
Per Capita Ending Fund Balance:	\$57	\$194	\$116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$20,053	\$0
Total Unreserved Funds:	\$0	\$134,855	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,318	\$26,170	\$0
Total Unrestricted Net Assets:	\$280,475	\$125,621	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$270,000	\$115,028	\$0
Per Capita Debt:	\$54	\$55	\$0
General Obligation Debt over EAV:	0.49%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$3,990	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 22:	\$0	\$5,246	\$0
Expenditures During FY 22:	\$0	\$5,674	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	(\$428)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.15%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$3,584	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
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:	5/31/2022		
Accounting Method:	Cash		
Appropriation or Budget:	\$738,900		
Equalized Assessed Valuation:	\$13,071,966		
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 22:	\$75,879	\$299,065	\$180,281
Per Capita Beginning Fund Balance:	\$145	\$170	\$102
Revenues During FY 22:	\$60,849	\$235,492	\$174,335
Expenditures During FY 22:	\$48,497	\$215,729	\$143,188
Per Capita Revenues:	\$116	\$141	\$95
Per Capita Expenditures:	\$92	\$118	\$79
Revenues over/under Expenditures:	\$12,352	\$19,764	\$20,393
Ratio of Fund Balance to Expenditures:	181.93%	234.36%	149.47%
Ending Fund Balance for FY 22:	\$88,231	\$325,325	\$203,387
Per Capita Ending Fund Balance:	\$168	\$194	\$116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$20,053	\$0
Total Unreserved Funds:	\$0	\$134,855	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,170	\$0
Total Unrestricted Net Assets:	\$0	\$125,621	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$30,394	\$115,028	\$0
Per Capita Debt:	\$58	\$55	\$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 22:	\$0	\$3,990	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 22:	\$0	\$5,246	\$0
Expenditures During FY 22:	\$0	\$5,674	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	(\$428)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.15%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$3,584	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
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:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,205,925		
Equalized Assessed Valuation:	\$88,334,388		
Population:	2,450		
Employees:			
Full Time:	2		
Part Time:	13		
Salaries Paid:	\$217,023		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$514,438	\$299,065	\$180,281
Per Capita Beginning Fund Balance:	\$210	\$170	\$102
Revenues During FY 22:	\$679,455	\$235,492	\$174,335
Expenditures During FY 22:	\$662,847	\$215,729	\$143,188
Per Capita Revenues:	\$277	\$141	\$95
Per Capita Expenditures:	\$271	\$118	\$79
Revenues over/under Expenditures:	\$16,608	\$19,764	\$20,393
Ratio of Fund Balance to Expenditures:	80.12%	234.36%	149.47%
Ending Fund Balance for FY 22:	\$531,046	\$325,325	\$203,387
Per Capita Ending Fund Balance:	\$217	\$194	\$116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$20,053	\$0
Total Unreserved Funds:	\$0	\$134,855	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,170	\$0
Total Unrestricted Net Assets:	\$531,046	\$125,621	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$0	\$115,028	\$0
Per Capita Debt:	\$0	\$55	\$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 22:	\$0	\$3,990	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 22:	\$0	\$5,246	\$0
Expenditures During FY 22:	\$0	\$5,674	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	(\$428)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.15%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$3,584	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
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:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$791,650		
Equalized Assessed Valuation:	\$118,860,340		
Population:	6,000		
Employees:			
Full Time:			
Part Time:	73		
Salaries Paid:	\$39,133		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$457,232	\$299,065	\$180,281
Per Capita Beginning Fund Balance:	\$76	\$170	\$102
Revenues During FY 22:	\$360,972	\$235,492	\$174,335
Expenditures During FY 22:	\$216,445	\$215,729	\$143,188
Per Capita Revenues:	\$60	\$141	\$95
Per Capita Expenditures:	\$36	\$118	\$79
Revenues over/under Expenditures:	\$144,527	\$19,764	\$20,393
Ratio of Fund Balance to Expenditures:	278.15%	234.36%	149.47%
Ending Fund Balance for FY 22:	\$602,033	\$325,325	\$203,387
Per Capita Ending Fund Balance:	\$100	\$194	\$116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$300,000	\$20,053	\$0
Total Unreserved Funds:	\$302,033	\$134,855	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,170	\$0
Total Unrestricted Net Assets:	\$0	\$125,621	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$0	\$115,028	\$0
Per Capita Debt:	\$0	\$55	\$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 22:	\$0	\$3,990	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 22:	\$0	\$5,246	\$0
Expenditures During FY 22:	\$0	\$5,674	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	(\$428)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.15%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$3,584	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
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:	4/30/2022		
Accounting Method:	Cash		
Appropriation or Budget:	\$110,400		
Equalized Assessed Valuation:	\$39,233,411		
Population:	2,372		
Employees:			
	Full Time:		
	Part Time:	21	
	Salaries Paid:	\$23,970	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$412,684	\$299,065	\$180,281
Per Capita Beginning Fund Balance:	\$174	\$170	\$102
Revenues During FY 22:	\$116,428	\$235,492	\$174,335
Expenditures During FY 22:	\$70,904	\$215,729	\$143,188
Per Capita Revenues:	\$49	\$141	\$95
Per Capita Expenditures:	\$30	\$118	\$79
Revenues over/under Expenditures:	\$45,524	\$19,764	\$20,393
Ratio of Fund Balance to Expenditures:	646.24%	234.36%	149.47%
Ending Fund Balance for FY 22:	\$458,208	\$325,325	\$203,387
Per Capita Ending Fund Balance:	\$193	\$194	\$116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$20,053	\$0
Total Unreserved Funds:	\$458,208	\$134,855	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,170	\$0
Total Unrestricted Net Assets:	\$0	\$125,621	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$0	\$115,028	\$0
Per Capita Debt:	\$0	\$55	\$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 22:	\$0	\$3,990	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 22:	\$0	\$5,246	\$0
Expenditures During FY 22:	\$0	\$5,674	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	(\$428)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.15%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$3,584	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
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:	6/30/2022		
Accounting Method:	Cash		
Appropriation or Budget:	\$743,000		
Equalized Assessed Valuation:	\$68,706,000		
Population:	3,600		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$267,841	\$299,065	\$180,281
Per Capita Beginning Fund Balance:	\$74	\$170	\$102
Revenues During FY 22:	\$490,265	\$235,492	\$174,335
Expenditures During FY 22:	\$636,189	\$215,729	\$143,188
Per Capita Revenues:	\$136	\$141	\$95
Per Capita Expenditures:	\$177	\$118	\$79
Revenues over/under Expenditures:	(\$145,924)	\$19,764	\$20,393
Ratio of Fund Balance to Expenditures:	19.16%	234.36%	149.47%
Ending Fund Balance for FY 22:	\$121,917	\$325,325	\$203,387
Per Capita Ending Fund Balance:	\$34	\$194	\$116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$20,053	\$0
Total Unreserved Funds:	\$178,237	\$134,855	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,170	\$0
Total Unrestricted Net Assets:	\$0	\$125,621	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$366,226	\$115,028	\$0
Per Capita Debt:	\$102	\$55	\$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 22:	\$0	\$3,990	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 22:	\$0	\$5,246	\$0
Expenditures During FY 22:	\$0	\$5,674	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	(\$428)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.15%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$3,584	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
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:	4/30/2022		
Accounting Method:	Cash		
Appropriation or Budget:	\$115,800		
Equalized Assessed Valuation:	\$24,674,672		
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 22:	\$136,919	\$299,065	\$180,281
Per Capita Beginning Fund Balance:	\$76	\$170	\$102
Revenues During FY 22:	\$97,600	\$235,492	\$174,335
Expenditures During FY 22:	\$73,596	\$215,729	\$143,188
Per Capita Revenues:	\$54	\$141	\$95
Per Capita Expenditures:	\$41	\$118	\$79
Revenues over/under Expenditures:	\$24,004	\$19,764	\$20,393
Ratio of Fund Balance to Expenditures:	218.66%	234.36%	149.47%
Ending Fund Balance for FY 22:	\$160,923	\$325,325	\$203,387
Per Capita Ending Fund Balance:	\$89	\$194	\$116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$20,053	\$0
Total Unreserved Funds:	\$161,094	\$134,855	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,170	\$0
Total Unrestricted Net Assets:	\$0	\$125,621	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$0	\$115,028	\$0
Per Capita Debt:	\$0	\$55	\$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 22:	\$0	\$3,990	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 22:	\$0	\$5,246	\$0
Expenditures During FY 22:	\$0	\$5,674	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	(\$428)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.15%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$3,584	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
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:	8/31/2022														
Accounting Method:	Cash														
Appropriation or Budget:	\$158,400														
Equalized Assessed Valuation:	\$12,200,255														
Population:	800														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px; 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 22:	\$108,020	\$299,065	\$180,281
Per Capita Beginning Fund Balance:	\$135	\$170	\$102
Revenues During FY 22:	\$101,656	\$235,492	\$174,335
Expenditures During FY 22:	\$107,891	\$215,729	\$143,188
Per Capita Revenues:	\$127	\$141	\$95
Per Capita Expenditures:	\$135	\$118	\$79
Revenues over/under Expenditures:	(\$6,235)	\$19,764	\$20,393
Ratio of Fund Balance to Expenditures:	94.34%	234.36%	149.47%
Ending Fund Balance for FY 22:	\$101,785	\$325,325	\$203,387
Per Capita Ending Fund Balance:	\$127	\$194	\$116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$20,053	\$0
Total Unreserved Funds:	\$101,785	\$134,855	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,170	\$0
Total Unrestricted Net Assets:	\$0	\$125,621	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$0	\$115,028	\$0
Per Capita Debt:	\$0	\$55	\$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 22:	\$0	\$3,990	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 22:	\$0	\$5,246	\$0
Expenditures During FY 22:	\$0	\$5,674	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	(\$428)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.15%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$3,584	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
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:	6/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$342,175		
Equalized Assessed Valuation:	\$45,639,412		
Population:	950		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$15,210		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$118,163	\$299,065	\$180,281
Per Capita Beginning Fund Balance:	\$124	\$170	\$102
Revenues During FY 22:	\$205,285	\$235,492	\$174,335
Expenditures During FY 22:	\$192,555	\$215,729	\$143,188
Per Capita Revenues:	\$216	\$141	\$95
Per Capita Expenditures:	\$203	\$118	\$79
Revenues over/under Expenditures:	\$12,730	\$19,764	\$20,393
Ratio of Fund Balance to Expenditures:	74.26%	234.36%	149.47%
Ending Fund Balance for FY 22:	\$142,993	\$325,325	\$203,387
Per Capita Ending Fund Balance:	\$151	\$194	\$116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$20,053	\$0
Total Unreserved Funds:	\$0	\$134,855	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$116,411	\$26,170	\$0
Total Unrestricted Net Assets:	\$26,582	\$125,621	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$40,647	\$115,028	\$0
Per Capita Debt:	\$43	\$55	\$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 22:	\$0	\$3,990	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 22:	\$0	\$5,246	\$0
Expenditures During FY 22:	\$0	\$5,674	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	(\$428)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.15%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$3,584	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2022



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:	6/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,288,892		
Equalized Assessed Valuation:	\$161,953,387		
Population:	8,539		
Employees:			
Full Time:		11	
Part Time:		5	
Salaries Paid:		\$610,457	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$2,012,592	\$3,159,491	\$1,908,013
Per Capita Beginning Fund Balance:	\$236	\$188	\$117
Revenues During FY 22:	\$1,861,771	\$5,717,906	\$3,418,375
Expenditures During FY 22:	\$1,421,854	\$5,199,188	\$3,194,536
Per Capita Revenues:	\$218	\$303	\$259
Per Capita Expenditures:	\$167	\$287	\$249
Revenues over/under Expenditures:	\$439,917	\$518,718	\$293,731
Ratio of Fund Balance to Expenditures:	172.49%	97.11%	60.28%
Ending Fund Balance for FY 22:	\$2,452,509	\$3,460,024	\$2,080,254
Per Capita Ending Fund Balance:	\$287	\$203	\$135

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$31,650	\$0
Total Unreserved Funds:	\$0	\$53,433	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$191,154	\$700,699	\$150,758
Total Unrestricted Net Assets:	\$1,942,340	(\$2,470,918)	\$582,545

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$2,117,332	\$5,821,886	\$420,514
Per Capita Debt:	\$248	\$233	\$35
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$720	\$0
Per Capita Beginning Retained Earnings	\$0	\$0	\$0
Revenues During FY 22:	\$0	\$982	\$0
Expenditures During FY 22:	\$0	\$236	\$0
Per Capita Revenues:	\$0	\$0	\$0
Per Capita Expenses:	\$0	\$0	\$0
Operating Income (loss):	\$0	\$746	\$0
Ratio of Retained Earnings to Expenses:	0.00%	0.96%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$322	\$0
Per Capita Ending Retained Earnings:	\$0	\$0	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
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:	6/30/2022		
Accounting Method:	Cash		
Appropriation or Budget:	\$50,684		
Equalized Assessed Valuation:	\$6,199,832		
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 22:	\$20,911	\$299,065	\$180,281
Per Capita Beginning Fund Balance:	\$67	\$170	\$102
Revenues During FY 22:	\$29,772	\$235,492	\$174,335
Expenditures During FY 22:	\$44,683	\$215,729	\$143,188
Per Capita Revenues:	\$96	\$141	\$95
Per Capita Expenditures:	\$144	\$118	\$79
Revenues over/under Expenditures:	(\$14,911)	\$19,764	\$20,393
Ratio of Fund Balance to Expenditures:	13.43%	234.36%	149.47%
Ending Fund Balance for FY 22:	\$6,000	\$325,325	\$203,387
Per Capita Ending Fund Balance:	\$19	\$194	\$116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$20,053	\$0
Total Unreserved Funds:	\$6,000	\$134,855	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,170	\$0
Total Unrestricted Net Assets:	\$0	\$125,621	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$0	\$115,028	\$0
Per Capita Debt:	\$0	\$55	\$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 22:	\$0	\$3,990	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 22:	\$0	\$5,246	\$0
Expenditures During FY 22:	\$0	\$5,674	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	(\$428)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.15%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$3,584	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2022



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:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$8,403,475		
Equalized Assessed Valuation:	\$820,306,512		
Population:	32,215		
Employees:			
Full Time:	23		
Part Time:	34		
Salaries Paid:	\$3,891,310		

Blended Component Units
Number Submitted = 1
Pension Fund

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$9,533,072	\$3,159,491	\$1,908,013
Per Capita Beginning Fund Balance:	\$296	\$188	\$117
Revenues During FY 22:	\$8,921,814	\$5,717,906	\$3,418,375
Expenditures During FY 22:	\$6,318,733	\$5,199,188	\$3,194,536
Per Capita Revenues:	\$277	\$303	\$259
Per Capita Expenditures:	\$196	\$287	\$249
Revenues over/under Expenditures:	\$2,603,081	\$518,718	\$293,731
Ratio of Fund Balance to Expenditures:	128.76%	97.11%	60.28%
Ending Fund Balance for FY 22:	\$8,136,153	\$3,460,024	\$2,080,254
Per Capita Ending Fund Balance:	\$253	\$203	\$135
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$31,650	\$0
Total Unreserved Funds:	\$0	\$53,433	\$0
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$8,374,383	\$700,699	\$150,758
Total Unrestricted Net Assets:	\$5,901,773	(\$2,470,918)	\$582,545

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$0	\$5,821,886	\$420,514
Per Capita Debt:	\$0	\$233	\$35
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$720	\$0
Per Capita Beginning Retained Earnings	\$0	\$0	\$0
Revenues During FY 22:	\$0	\$982	\$0
Expenditures During FY 22:	\$0	\$236	\$0
Per Capita Revenues:	\$0	\$0	\$0
Per Capita Expenses:	\$0	\$0	\$0
Operating Income (loss):	\$0	\$746	\$0
Ratio of Retained Earnings to Expenses:	0.00%	0.96%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$322	\$0
Per Capita Ending Retained Earnings:	\$0	\$0	\$0

FISCAL YEAR 2022



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:	12/31/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$7,829,220		
Equalized Assessed Valuation:	\$1,113,675,880		
Population:	16,123		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$14,247,686	\$3,159,491	\$1,908,013
Per Capita Beginning Fund Balance:	\$884	\$188	\$117
Revenues During FY 22:	\$7,013,588	\$5,717,906	\$3,418,375
Expenditures During FY 22:	\$6,555,349	\$5,199,188	\$3,194,536
Per Capita Revenues:	\$435	\$303	\$259
Per Capita Expenditures:	\$407	\$287	\$249
Revenues over/under Expenditures:	\$458,239	\$518,718	\$293,731
Ratio of Fund Balance to Expenditures:	224.33%	97.11%	60.28%
Ending Fund Balance for FY 22:	\$14,705,925	\$3,460,024	\$2,080,254
Per Capita Ending Fund Balance:	\$912	\$203	\$135
 <u>Equity</u>	 <u>Amounts</u>	 <u>Averages</u>	 <u>Medians</u>
Total Reserved Funds:	\$0	\$31,650	\$0
Total Unreserved Funds:	\$0	\$53,433	\$0
 <u>Net Assets</u>	 <u>Amounts</u>	 <u>Averages</u>	 <u>Medians</u>
Total Restricted Net Assets:	\$0	\$700,699	\$150,758
Total Unrestricted Net Assets:	\$14,642,568	(\$2,470,918)	\$582,545

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$0	\$5,821,886	\$420,514
Per Capita Debt:	\$0	\$233	\$35
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$720	\$0
Per Capita Beginning Retained Earnings	\$0	\$0	\$0
Revenues During FY 22:	\$0	\$982	\$0
Expenditures During FY 22:	\$0	\$236	\$0
Per Capita Revenues:	\$0	\$0	\$0
Per Capita Expenses:	\$0	\$0	\$0
Operating Income (loss):	\$0	\$746	\$0
Ratio of Retained Earnings to Expenses:	0.00%	0.96%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$322	\$0
Per Capita Ending Retained Earnings:	\$0	\$0	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
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:	4/30/2022		
Accounting Method:	Cash		
Appropriation or Budget:	\$245,300		
Equalized Assessed Valuation:	\$38,194,147		
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 22:	\$140,792	\$299,065	\$180,281
Per Capita Beginning Fund Balance:	\$200	\$170	\$102
Revenues During FY 22:	\$109,372	\$235,492	\$174,335
Expenditures During FY 22:	\$86,255	\$215,729	\$143,188
Per Capita Revenues:	\$155	\$141	\$95
Per Capita Expenditures:	\$122	\$118	\$79
Revenues over/under Expenditures:	\$23,117	\$19,764	\$20,393
Ratio of Fund Balance to Expenditures:	190.03%	234.36%	149.47%
Ending Fund Balance for FY 22:	\$163,909	\$325,325	\$203,387
Per Capita Ending Fund Balance:	\$232	\$194	\$116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$20,053	\$0
Total Unreserved Funds:	\$163,909	\$134,855	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,170	\$0
Total Unrestricted Net Assets:	\$0	\$125,621	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$51,329	\$115,028	\$0
Per Capita Debt:	\$73	\$55	\$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 22:	\$0	\$3,990	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 22:	\$0	\$5,246	\$0
Expenditures During FY 22:	\$0	\$5,674	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	(\$428)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.15%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$3,584	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
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:	4/30/2022		
Accounting Method:	Cash		
Appropriation or Budget:	\$1,399,500		
Equalized Assessed Valuation:	\$176,892,454		
Population:	2,653		
Employees:			
Full Time:			
Part Time:	33		
Salaries Paid:	\$230,091		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$633,575	\$299,065	\$180,281
Per Capita Beginning Fund Balance:	\$239	\$170	\$102
Revenues During FY 22:	\$656,695	\$235,492	\$174,335
Expenditures During FY 22:	\$606,951	\$215,729	\$143,188
Per Capita Revenues:	\$248	\$141	\$95
Per Capita Expenditures:	\$229	\$118	\$79
Revenues over/under Expenditures:	\$49,744	\$19,764	\$20,393
Ratio of Fund Balance to Expenditures:	112.58%	234.36%	149.47%
Ending Fund Balance for FY 22:	\$683,319	\$325,325	\$203,387
Per Capita Ending Fund Balance:	\$258	\$194	\$116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$60,205	\$20,053	\$0
Total Unreserved Funds:	\$623,114	\$134,855	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,170	\$0
Total Unrestricted Net Assets:	\$0	\$125,621	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$0	\$115,028	\$0
Per Capita Debt:	\$0	\$55	\$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 22:	\$0	\$3,990	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 22:	\$0	\$5,246	\$0
Expenditures During FY 22:	\$0	\$5,674	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	(\$428)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.15%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$3,584	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
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:	5/31/2022		
Accounting Method:	Cash		
Appropriation or Budget:	\$96,723		
Equalized Assessed Valuation:	\$25,936,313		
Population:	1,300		
Employees:			
Full Time:			
Part Time:	5		
Salaries Paid:	\$1,690		

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 22:	\$139,983	\$299,065	\$180,281
Per Capita Beginning Fund Balance:	\$108	\$170	\$102
Revenues During FY 22:	\$140,906	\$235,492	\$174,335
Expenditures During FY 22:	\$96,723	\$215,729	\$143,188
Per Capita Revenues:	\$108	\$141	\$95
Per Capita Expenditures:	\$74	\$118	\$79
Revenues over/under Expenditures:	\$44,183	\$19,764	\$20,393
Ratio of Fund Balance to Expenditures:	190.41%	234.36%	149.47%
Ending Fund Balance for FY 22:	\$184,166	\$325,325	\$203,387
Per Capita Ending Fund Balance:	\$142	\$194	\$116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$111,009	\$20,053	\$0
Total Unreserved Funds:	\$73,158	\$134,855	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,170	\$0
Total Unrestricted Net Assets:	\$0	\$125,621	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$371,601	\$115,028	\$0
Per Capita Debt:	\$286	\$55	\$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 22:	\$0	\$3,990	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 22:	\$0	\$5,246	\$0
Expenditures During FY 22:	\$0	\$5,674	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	(\$428)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.15%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$3,584	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
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:	7/31/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$270,000		
Equalized Assessed Valuation:	\$84,385,266		
Population:	7,140		
Employees:			
Full Time:			
Part Time:	20		
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 22:	\$346,045	\$299,065	\$180,281
Per Capita Beginning Fund Balance:	\$48	\$170	\$102
Revenues During FY 22:	\$300,786	\$235,492	\$174,335
Expenditures During FY 22:	\$250,809	\$215,729	\$143,188
Per Capita Revenues:	\$42	\$141	\$95
Per Capita Expenditures:	\$35	\$118	\$79
Revenues over/under Expenditures:	\$49,977	\$19,764	\$20,393
Ratio of Fund Balance to Expenditures:	157.90%	234.36%	149.47%
Ending Fund Balance for FY 22:	\$396,022	\$325,325	\$203,387
Per Capita Ending Fund Balance:	\$55	\$194	\$116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$20,053	\$0
Total Unreserved Funds:	\$0	\$134,855	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,170	\$0
Total Unrestricted Net Assets:	\$396,022	\$125,621	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$0	\$115,028	\$0
Per Capita Debt:	\$0	\$55	\$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 22:	\$0	\$3,990	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 22:	\$0	\$5,246	\$0
Expenditures During FY 22:	\$0	\$5,674	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	(\$428)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.15%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$3,584	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
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:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$135,000		
Equalized Assessed Valuation:	\$29,989,142		
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 22:	\$580,694	\$299,065	\$180,281
Per Capita Beginning Fund Balance:	\$1,290	\$170	\$102
Revenues During FY 22:	\$217,734	\$235,492	\$174,335
Expenditures During FY 22:	\$209,658	\$215,729	\$143,188
Per Capita Revenues:	\$484	\$141	\$95
Per Capita Expenditures:	\$466	\$118	\$79
Revenues over/under Expenditures:	\$8,076	\$19,764	\$20,393
Ratio of Fund Balance to Expenditures:	280.82%	234.36%	149.47%
Ending Fund Balance for FY 22:	\$588,770	\$325,325	\$203,387
Per Capita Ending Fund Balance:	\$1,308	\$194	\$116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$20,053	\$0
Total Unreserved Funds:	\$0	\$134,855	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$368,293	\$26,170	\$0
Total Unrestricted Net Assets:	\$220,477	\$125,621	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$0	\$115,028	\$0
Per Capita Debt:	\$0	\$55	\$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 22:	\$0	\$3,990	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 22:	\$0	\$5,246	\$0
Expenditures During FY 22:	\$0	\$5,674	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	(\$428)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.15%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$3,584	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
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:	4/30/2022		
Accounting Method:	Cash		
Appropriation or Budget:	\$187,150		
Equalized Assessed Valuation:	\$25,598,795		
Population:	596		
Employees:			
Full Time:			
Part Time:	14		
Salaries Paid:	\$3,399		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$174,621	\$299,065	\$180,281
Per Capita Beginning Fund Balance:	\$293	\$170	\$102
Revenues During FY 22:	\$135,556	\$235,492	\$174,335
Expenditures During FY 22:	\$136,505	\$215,729	\$143,188
Per Capita Revenues:	\$227	\$141	\$95
Per Capita Expenditures:	\$229	\$118	\$79
Revenues over/under Expenditures:	(\$949)	\$19,764	\$20,393
Ratio of Fund Balance to Expenditures:	127.23%	234.36%	149.47%
Ending Fund Balance for FY 22:	\$173,672	\$325,325	\$203,387
Per Capita Ending Fund Balance:	\$291	\$194	\$116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$20,053	\$0
Total Unreserved Funds:	\$173,672	\$134,855	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,170	\$0
Total Unrestricted Net Assets:	\$0	\$125,621	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$39,800	\$115,028	\$0
Per Capita Debt:	\$67	\$55	\$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 22:	\$0	\$3,990	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 22:	\$0	\$5,246	\$0
Expenditures During FY 22:	\$0	\$5,674	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	(\$428)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.15%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$3,584	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
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:	4/30/2022		
Accounting Method:	Cash		
Appropriation or Budget:	\$457,250		
Equalized Assessed Valuation:	\$63,673,193		
Population:	1,990		
Employees:			
Full Time:			
Part Time:	40		
Salaries Paid:	\$46,185		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$249,380	\$299,065	\$180,281
Per Capita Beginning Fund Balance:	\$125	\$170	\$102
Revenues During FY 22:	\$251,205	\$235,492	\$174,335
Expenditures During FY 22:	\$172,207	\$215,729	\$143,188
Per Capita Revenues:	\$126	\$141	\$95
Per Capita Expenditures:	\$87	\$118	\$79
Revenues over/under Expenditures:	\$78,998	\$19,764	\$20,393
Ratio of Fund Balance to Expenditures:	190.69%	234.36%	149.47%
Ending Fund Balance for FY 22:	\$328,378	\$325,325	\$203,387
Per Capita Ending Fund Balance:	\$165	\$194	\$116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$20,053	\$0
Total Unreserved Funds:	\$328,377	\$134,855	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,170	\$0
Total Unrestricted Net Assets:	\$0	\$125,621	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$56,093	\$115,028	\$0
Per Capita Debt:	\$28	\$55	\$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 22:	\$0	\$3,990	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 22:	\$0	\$5,246	\$0
Expenditures During FY 22:	\$0	\$5,674	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	(\$428)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.15%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$3,584	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2022



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:	12/31/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$16,347,471		
Equalized Assessed Valuation:	\$1,353,769,687		
Population:	40,000		
Employees:			
Full Time:		63	
Part Time:		13	
Salaries Paid:		\$6,003,439	

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 22:	\$2,889,591	\$3,159,491	\$1,908,013
Per Capita Beginning Fund Balance:	\$72	\$188	\$117
Revenues During FY 22:	\$15,981,011	\$5,717,906	\$3,418,375
Expenditures During FY 22:	\$12,301,311	\$5,199,188	\$3,194,536
Per Capita Revenues:	\$400	\$303	\$259
Per Capita Expenditures:	\$308	\$287	\$249
Revenues over/under Expenditures:	\$3,679,700	\$518,718	\$293,731
Ratio of Fund Balance to Expenditures:	48.12%	97.11%	60.28%
Ending Fund Balance for FY 22:	\$5,919,291	\$3,460,024	\$2,080,254
Per Capita Ending Fund Balance:	\$148	\$203	\$135
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$31,650	\$0
Total Unreserved Funds:	\$0	\$53,433	\$0
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,885,080	\$700,699	\$150,758
Total Unrestricted Net Assets:	(\$12,233,361)	(\$2,470,918)	\$582,545

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$3,045,000	\$5,821,886	\$420,514
Per Capita Debt:	\$76	\$233	\$35
General Obligation Debt over EAV:	0.22%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$720	\$0
Per Capita Beginning Retained Earnings	\$0	\$0	\$0
Revenues During FY 22:	\$0	\$982	\$0
Expenditures During FY 22:	\$0	\$236	\$0
Per Capita Revenues:	\$0	\$0	\$0
Per Capita Expenses:	\$0	\$0	\$0
Operating Income (loss):	\$0	\$746	\$0
Ratio of Retained Earnings to Expenses:	0.00%	0.96%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$322	\$0
Per Capita Ending Retained Earnings:	\$0	\$0	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
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:	4/30/2022
Accounting Method:	Cash With Assets
Appropriation or Budget:	\$587,962
Equalized Assessed Valuation:	\$99,415,959
Population:	4,516
Employees:	
Full Time:	
Part Time:	29
Salaries Paid:	\$22,090

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$424,906	\$299,065	\$180,281
Per Capita Beginning Fund Balance:	\$94	\$170	\$102
Revenues During FY 22:	\$514,673	\$235,492	\$174,335
Expenditures During FY 22:	\$251,309	\$215,729	\$143,188
Per Capita Revenues:	\$114	\$141	\$95
Per Capita Expenditures:	\$56	\$118	\$79
Revenues over/under Expenditures:	\$263,364	\$19,764	\$20,393
Ratio of Fund Balance to Expenditures:	273.87%	234.36%	149.47%
Ending Fund Balance for FY 22:	\$688,270	\$325,325	\$203,387
Per Capita Ending Fund Balance:	\$152	\$194	\$116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$20,053	\$0
Total Unreserved Funds:	\$0	\$134,855	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$38,318	\$26,170	\$0
Total Unrestricted Net Assets:	\$677,190	\$125,621	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$230,000	\$115,028	\$0
Per Capita Debt:	\$51	\$55	\$0
General Obligation Debt over EAV:	0.23%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$3,990	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 22:	\$0	\$5,246	\$0
Expenditures During FY 22:	\$0	\$5,674	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	(\$428)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.15%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$3,584	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
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:	6/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,237,061		
Equalized Assessed Valuation:	\$109,061,876		
Population:	39,600		
Employees:			
Full Time:			
Part Time:	7		
Salaries Paid:	\$13,389		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$1,415,395	\$299,065	\$180,281
Per Capita Beginning Fund Balance:	\$36	\$170	\$102
Revenues During FY 22:	\$738,739	\$235,492	\$174,335
Expenditures During FY 22:	\$1,140,968	\$215,729	\$143,188
Per Capita Revenues:	\$19	\$141	\$95
Per Capita Expenditures:	\$29	\$118	\$79
Revenues over/under Expenditures:	(\$402,229)	\$19,764	\$20,393
Ratio of Fund Balance to Expenditures:	88.80%	234.36%	149.47%
Ending Fund Balance for FY 22:	\$1,013,166	\$325,325	\$203,387
Per Capita Ending Fund Balance:	\$26	\$194	\$116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$20,053	\$0
Total Unreserved Funds:	\$0	\$134,855	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,170	\$0
Total Unrestricted Net Assets:	\$1,013,166	\$125,621	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$1,466,000	\$115,028	\$0
Per Capita Debt:	\$37	\$55	\$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 22:	\$0	\$3,990	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 22:	\$0	\$5,246	\$0
Expenditures During FY 22:	\$0	\$5,674	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	(\$428)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.15%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$3,584	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
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:	4/30/2022		
Accounting Method:	Cash		
Appropriation or Budget:	\$256,500		
Equalized Assessed Valuation:	\$48,657,685		
Population:	3,500		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$28,351	\$299,065	\$180,281
Per Capita Beginning Fund Balance:	\$8	\$170	\$102
Revenues During FY 22:	\$228,308	\$235,492	\$174,335
Expenditures During FY 22:	\$255,828	\$215,729	\$143,188
Per Capita Revenues:	\$65	\$141	\$95
Per Capita Expenditures:	\$73	\$118	\$79
Revenues over/under Expenditures:	(\$27,520)	\$19,764	\$20,393
Ratio of Fund Balance to Expenditures:	0.32%	234.36%	149.47%
Ending Fund Balance for FY 22:	\$831	\$325,325	\$203,387
Per Capita Ending Fund Balance:	\$0	\$194	\$116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$830	\$20,053	\$0
Total Unreserved Funds:	\$0	\$134,855	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,170	\$0
Total Unrestricted Net Assets:	\$0	\$125,621	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$287,501	\$115,028	\$0
Per Capita Debt:	\$82	\$55	\$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 22:	\$0	\$3,990	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 22:	\$0	\$5,246	\$0
Expenditures During FY 22:	\$0	\$5,674	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	(\$428)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.15%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$3,584	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
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:	6/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$961,876		
Equalized Assessed Valuation:	\$108,600,079		
Population:	3,033		
Employees:			
Full Time:		5	
Part Time:		30	
Salaries Paid:		\$293,653	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$489,894	\$299,065	\$180,281
Per Capita Beginning Fund Balance:	\$162	\$170	\$102
Revenues During FY 22:	\$567,964	\$235,492	\$174,335
Expenditures During FY 22:	\$511,672	\$215,729	\$143,188
Per Capita Revenues:	\$187	\$141	\$95
Per Capita Expenditures:	\$169	\$118	\$79
Revenues over/under Expenditures:	\$56,292	\$19,764	\$20,393
Ratio of Fund Balance to Expenditures:	106.75%	234.36%	149.47%
Ending Fund Balance for FY 22:	\$546,186	\$325,325	\$203,387
Per Capita Ending Fund Balance:	\$180	\$194	\$116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$20,053	\$0
Total Unreserved Funds:	\$0	\$134,855	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,170	\$0
Total Unrestricted Net Assets:	\$557,550	\$125,621	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$389,965	\$115,028	\$0
Per Capita Debt:	\$129	\$55	\$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 22:	\$0	\$3,990	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 22:	\$0	\$5,246	\$0
Expenditures During FY 22:	\$0	\$5,674	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	(\$428)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.15%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$3,584	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2022



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:	Leyden Fire Protection District		
Unit Code:	016/110/06	County:	Cook
Fiscal Year End:	12/31/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,691,624		
Equalized Assessed Valuation:	\$246,383,853		
Population:	18,000		
Employees:			
Full Time:	20		
Part Time:	11		
Salaries Paid:	\$1,596,672		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$158,182	\$3,159,491	\$1,908,013
Per Capita Beginning Fund Balance:	\$9	\$188	\$117
Revenues During FY 22:	\$3,180,537	\$5,717,906	\$3,418,375
Expenditures During FY 22:	\$2,678,003	\$5,199,188	\$3,194,536
Per Capita Revenues:	\$177	\$303	\$259
Per Capita Expenditures:	\$149	\$287	\$249
Revenues over/under Expenditures:	\$502,534	\$518,718	\$293,731
Ratio of Fund Balance to Expenditures:	27.75%	97.11%	60.28%
Ending Fund Balance for FY 22:	\$743,062	\$3,460,024	\$2,080,254
Per Capita Ending Fund Balance:	\$41	\$203	\$135

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$31,650	\$0
Total Unreserved Funds:	\$0	\$53,433	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$700,699	\$150,758
Total Unrestricted Net Assets:	(\$13,784,316)	(\$2,470,918)	\$582,545

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$16,975,528	\$5,821,886	\$420,514
Per Capita Debt:	\$943	\$233	\$35
General Obligation Debt over EAV:	4.68%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$720	\$0
Per Capita Beginning Retained Earnings	\$0	\$0	\$0
Revenues During FY 22:	\$0	\$982	\$0
Expenditures During FY 22:	\$0	\$236	\$0
Per Capita Revenues:	\$0	\$0	\$0
Per Capita Expenses:	\$0	\$0	\$0
Operating Income (loss):	\$0	\$746	\$0
Ratio of Retained Earnings to Expenses:	0.00%	0.96%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$322	\$0
Per Capita Ending Retained Earnings:	\$0	\$0	\$0

FISCAL YEAR 2022



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:	5/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$6,850,588		
Equalized Assessed Valuation:	\$723,889,461		
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 22:	\$4,250,186	\$3,159,491	\$1,908,013
Per Capita Beginning Fund Balance:	\$506	\$188	\$117
Revenues During FY 22:	\$3,595,821	\$5,717,906	\$3,418,375
Expenditures During FY 22:	\$3,194,536	\$5,199,188	\$3,194,536
Per Capita Revenues:	\$428	\$303	\$259
Per Capita Expenditures:	\$381	\$287	\$249
Revenues over/under Expenditures:	\$401,285	\$518,718	\$293,731
Ratio of Fund Balance to Expenditures:	145.61%	97.11%	60.28%
Ending Fund Balance for FY 22:	\$4,651,471	\$3,460,024	\$2,080,254
Per Capita Ending Fund Balance:	\$554	\$203	\$135

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$31,650	\$0
Total Unreserved Funds:	\$0	\$53,433	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,170,514	\$700,699	\$150,758
Total Unrestricted Net Assets:	\$2,480,957	(\$2,470,918)	\$582,545

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$0	\$5,821,886	\$420,514
Per Capita Debt:	\$0	\$233	\$35
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$720	\$0
Per Capita Beginning Retained Earnings	\$0	\$0	\$0
Revenues During FY 22:	\$0	\$982	\$0
Expenditures During FY 22:	\$0	\$236	\$0
Per Capita Revenues:	\$0	\$0	\$0
Per Capita Expenses:	\$0	\$0	\$0
Operating Income (loss):	\$0	\$746	\$0
Ratio of Retained Earnings to Expenses:	0.00%	0.96%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$322	\$0
Per Capita Ending Retained Earnings:	\$0	\$0	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Lima-Tioga Fire Protection District		
Unit Code:	001/060/06	County:	Adams
Fiscal Year End:	6/30/2022		
Accounting Method:	Cash		
Appropriation or Budget:	\$56,600		
Equalized Assessed Valuation:	\$27,363,940		
Population:	7,808		
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 22:	\$88,159	\$299,065	\$180,281
Per Capita Beginning Fund Balance:	\$11	\$170	\$102
Revenues During FY 22:	\$60,816	\$235,492	\$174,335
Expenditures During FY 22:	\$26,586	\$215,729	\$143,188
Per Capita Revenues:	\$8	\$141	\$95
Per Capita Expenditures:	\$3	\$118	\$79
Revenues over/under Expenditures:	\$34,230	\$19,764	\$20,393
Ratio of Fund Balance to Expenditures:	519.34%	234.36%	149.47%
Ending Fund Balance for FY 22:	\$138,073	\$325,325	\$203,387
Per Capita Ending Fund Balance:	\$18	\$194	\$116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$20,053	\$0
Total Unreserved Funds:	\$138,074	\$134,855	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,170	\$0
Total Unrestricted Net Assets:	\$0	\$125,621	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$0	\$115,028	\$0
Per Capita Debt:	\$0	\$55	\$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 22:	\$0	\$3,990	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 22:	\$0	\$5,246	\$0
Expenditures During FY 22:	\$0	\$5,674	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	(\$428)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.15%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$3,584	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
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:	6/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,245,254		
Equalized Assessed Valuation:	\$196,180,751		
Population:	18,089		
Employees:			
Full Time:	1		
Part Time:	35		
Salaries Paid:	\$214,127		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$1,048,891	\$299,065	\$180,281
Per Capita Beginning Fund Balance:	\$58	\$170	\$102
Revenues During FY 22:	\$771,902	\$235,492	\$174,335
Expenditures During FY 22:	\$584,347	\$215,729	\$143,188
Per Capita Revenues:	\$43	\$141	\$95
Per Capita Expenditures:	\$32	\$118	\$79
Revenues over/under Expenditures:	\$187,555	\$19,764	\$20,393
Ratio of Fund Balance to Expenditures:	211.59%	234.36%	149.47%
Ending Fund Balance for FY 22:	\$1,236,446	\$325,325	\$203,387
Per Capita Ending Fund Balance:	\$68	\$194	\$116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$20,053	\$0
Total Unreserved Funds:	\$0	\$134,855	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$82,236	\$26,170	\$0
Total Unrestricted Net Assets:	\$1,158,897	\$125,621	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$3,930,000	\$115,028	\$0
Per Capita Debt:	\$217	\$55	\$0
General Obligation Debt over EAV:	2.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$3,990	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 22:	\$0	\$5,246	\$0
Expenditures During FY 22:	\$0	\$5,674	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	(\$428)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.15%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$3,584	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2022



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:	5/31/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,222,988		
Equalized Assessed Valuation:	\$141,948,168		
Population:	5,000		
Employees:			
Full Time:	3		
Part Time:	40		
Salaries Paid:	\$526,164		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$370,260	\$3,159,491	\$1,908,013
Per Capita Beginning Fund Balance:	\$74	\$188	\$117
Revenues During FY 22:	\$1,094,314	\$5,717,906	\$3,418,375
Expenditures During FY 22:	\$1,017,744	\$5,199,188	\$3,194,536
Per Capita Revenues:	\$219	\$303	\$259
Per Capita Expenditures:	\$204	\$287	\$249
Revenues over/under Expenditures:	\$76,570	\$518,718	\$293,731
Ratio of Fund Balance to Expenditures:	43.90%	97.11%	60.28%
Ending Fund Balance for FY 22:	\$446,830	\$3,460,024	\$2,080,254
Per Capita Ending Fund Balance:	\$89	\$203	\$135

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$31,650	\$0
Total Unreserved Funds:	\$0	\$53,433	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$700,699	\$150,758
Total Unrestricted Net Assets:	\$446,830	(\$2,470,918)	\$582,545

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$176,874	\$5,821,886	\$420,514
Per Capita Debt:	\$35	\$233	\$35
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$720	\$0
Per Capita Beginning Retained Earnings	\$0	\$0	\$0
Revenues During FY 22:	\$0	\$982	\$0
Expenditures During FY 22:	\$0	\$236	\$0
Per Capita Revenues:	\$0	\$0	\$0
Per Capita Expenses:	\$0	\$0	\$0
Operating Income (loss):	\$0	\$746	\$0
Ratio of Retained Earnings to Expenses:	0.00%	0.96%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$322	\$0
Per Capita Ending Retained Earnings:	\$0	\$0	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
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:	5/31/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$539,850		
Equalized Assessed Valuation:	\$134,347,813		
Population:	4,725		
Employees:			
Full Time:			
Part Time:	8		
Salaries Paid:	\$24,833		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$285,048	\$299,065	\$180,281
Per Capita Beginning Fund Balance:	\$60	\$170	\$102
Revenues During FY 22:	\$404,152	\$235,492	\$174,335
Expenditures During FY 22:	\$170,861	\$215,729	\$143,188
Per Capita Revenues:	\$86	\$141	\$95
Per Capita Expenditures:	\$36	\$118	\$79
Revenues over/under Expenditures:	\$233,291	\$19,764	\$20,393
Ratio of Fund Balance to Expenditures:	303.37%	234.36%	149.47%
Ending Fund Balance for FY 22:	\$518,339	\$325,325	\$203,387
Per Capita Ending Fund Balance:	\$110	\$194	\$116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$20,053	\$0
Total Unreserved Funds:	\$0	\$134,855	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,170	\$0
Total Unrestricted Net Assets:	\$526,482	\$125,621	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$0	\$115,028	\$0
Per Capita Debt:	\$0	\$55	\$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 22:	\$0	\$3,990	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 22:	\$0	\$5,246	\$0
Expenditures During FY 22:	\$0	\$5,674	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	(\$428)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.15%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$3,584	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2022



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:	5/31/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,170,756		
Equalized Assessed Valuation:	\$130,539,473		
Population:	8,500		
Employees:			
Full Time:	6		
Part Time:	8		
Salaries Paid:	\$434,964		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	(\$8,395)	\$3,159,491	\$1,908,013
Per Capita Beginning Fund Balance:	(\$1)	\$188	\$117
Revenues During FY 22:	\$1,047,531	\$5,717,906	\$3,418,375
Expenditures During FY 22:	\$1,298,027	\$5,199,188	\$3,194,536
Per Capita Revenues:	\$123	\$303	\$259
Per Capita Expenditures:	\$153	\$287	\$249
Revenues over/under Expenditures:	(\$250,496)	\$518,718	\$293,731
Ratio of Fund Balance to Expenditures:	15.11%	97.11%	60.28%
Ending Fund Balance for FY 22:	\$196,109	\$3,460,024	\$2,080,254
Per Capita Ending Fund Balance:	\$23	\$203	\$135

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$31,650	\$0
Total Unreserved Funds:	\$0	\$53,433	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$249,671	\$700,699	\$150,758
Total Unrestricted Net Assets:	(\$4,266,807)	(\$2,470,918)	\$582,545

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$455,000	\$5,821,886	\$420,514
Per Capita Debt:	\$54	\$233	\$35
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$720	\$0
Per Capita Beginning Retained Earnings	\$0	\$0	\$0
Revenues During FY 22:	\$0	\$982	\$0
Expenditures During FY 22:	\$0	\$236	\$0
Per Capita Revenues:	\$0	\$0	\$0
Per Capita Expenses:	\$0	\$0	\$0
Operating Income (loss):	\$0	\$746	\$0
Ratio of Retained Earnings to Expenses:	0.00%	0.96%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$322	\$0
Per Capita Ending Retained Earnings:	\$0	\$0	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
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:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$156,210		
Equalized Assessed Valuation:	\$80,514,187		
Population:	3,158		
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 22:	\$50,475	\$299,065	\$180,281
Per Capita Beginning Fund Balance:	\$16	\$170	\$102
Revenues During FY 22:	\$101,432	\$235,492	\$174,335
Expenditures During FY 22:	\$97,421	\$215,729	\$143,188
Per Capita Revenues:	\$32	\$141	\$95
Per Capita Expenditures:	\$31	\$118	\$79
Revenues over/under Expenditures:	\$4,011	\$19,764	\$20,393
Ratio of Fund Balance to Expenditures:	55.93%	234.36%	149.47%
Ending Fund Balance for FY 22:	\$54,486	\$325,325	\$203,387
Per Capita Ending Fund Balance:	\$17	\$194	\$116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$20,053	\$0
Total Unreserved Funds:	\$0	\$134,855	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,170	\$0
Total Unrestricted Net Assets:	\$54,486	\$125,621	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$0	\$115,028	\$0
Per Capita Debt:	\$0	\$55	\$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 22:	\$0	\$3,990	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 22:	\$0	\$5,246	\$0
Expenditures During FY 22:	\$0	\$5,674	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	(\$428)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.15%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$3,584	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2022



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:	5/31/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$22,526,746		
Equalized Assessed Valuation:	\$1,335,557,473		
Population:	17,000		
Employees:			
	Full Time:	42	
	Part Time:		
	Salaries Paid:	\$5,515,664	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$9,467,242	\$3,159,491	\$1,908,013
Per Capita Beginning Fund Balance:	\$557	\$188	\$117
Revenues During FY 22:	\$12,556,154	\$5,717,906	\$3,418,375
Expenditures During FY 22:	\$10,867,832	\$5,199,188	\$3,194,536
Per Capita Revenues:	\$739	\$303	\$259
Per Capita Expenditures:	\$639	\$287	\$249
Revenues over/under Expenditures:	\$1,688,322	\$518,718	\$293,731
Ratio of Fund Balance to Expenditures:	102.65%	97.11%	60.28%
Ending Fund Balance for FY 22:	\$11,155,564	\$3,460,024	\$2,080,254
Per Capita Ending Fund Balance:	\$656	\$203	\$135

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$31,650	\$0
Total Unreserved Funds:	\$0	\$53,433	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$207,680	\$700,699	\$150,758
Total Unrestricted Net Assets:	(\$12,960,389)	(\$2,470,918)	\$582,545

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$28,924,926	\$5,821,886	\$420,514
Per Capita Debt:	\$1,701	\$233	\$35
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$720	\$0
Per Capita Beginning Retained Earnings	\$0	\$0	\$0
Revenues During FY 22:	\$0	\$982	\$0
Expenditures During FY 22:	\$0	\$236	\$0
Per Capita Revenues:	\$0	\$0	\$0
Per Capita Expenses:	\$0	\$0	\$0
Operating Income (loss):	\$0	\$746	\$0
Ratio of Retained Earnings to Expenses:	0.00%	0.96%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$322	\$0
Per Capita Ending Retained Earnings:	\$0	\$0	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
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:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$300,600		
Equalized Assessed Valuation:	\$61,958,701		
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 22:	\$294,917	\$299,065	\$180,281
Per Capita Beginning Fund Balance:	\$942	\$170	\$102
Revenues During FY 22:	\$175,945	\$235,492	\$174,335
Expenditures During FY 22:	\$191,275	\$215,729	\$143,188
Per Capita Revenues:	\$562	\$141	\$95
Per Capita Expenditures:	\$611	\$118	\$79
Revenues over/under Expenditures:	(\$15,330)	\$19,764	\$20,393
Ratio of Fund Balance to Expenditures:	146.17%	234.36%	149.47%
Ending Fund Balance for FY 22:	\$279,587	\$325,325	\$203,387
Per Capita Ending Fund Balance:	\$893	\$194	\$116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$20,053	\$0
Total Unreserved Funds:	\$0	\$134,855	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,170	\$0
Total Unrestricted Net Assets:	\$279,587	\$125,621	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$22,163	\$115,028	\$0
Per Capita Debt:	\$71	\$55	\$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 22:	\$0	\$3,990	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 22:	\$0	\$5,246	\$0
Expenditures During FY 22:	\$0	\$5,674	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	(\$428)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.15%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$3,584	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2022



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:	12/31/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$32,867,735		
Equalized Assessed Valuation:	\$2,662,996,272		
Population:	78,381		
Employees:			
Full Time:	91		
Part Time:			
Salaries Paid:	\$10,313,683		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$19,141,813	\$3,159,491	\$1,908,013
Per Capita Beginning Fund Balance:	\$244	\$188	\$117
Revenues During FY 22:	\$26,210,818	\$5,717,906	\$3,418,375
Expenditures During FY 22:	\$22,655,624	\$5,199,188	\$3,194,536
Per Capita Revenues:	\$334	\$303	\$259
Per Capita Expenditures:	\$289	\$287	\$249
Revenues over/under Expenditures:	\$3,555,194	\$518,718	\$293,731
Ratio of Fund Balance to Expenditures:	93.74%	97.11%	60.28%
Ending Fund Balance for FY 22:	\$21,238,007	\$3,460,024	\$2,080,254
Per Capita Ending Fund Balance:	\$271	\$203	\$135

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$31,650	\$0
Total Unreserved Funds:	\$0	\$53,433	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,494,352	\$700,699	\$150,758
Total Unrestricted Net Assets:	(\$75,265,573)	(\$2,470,918)	\$582,545

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$106,898,576	\$5,821,886	\$420,514
Per Capita Debt:	\$1,364	\$233	\$35
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$720	\$0
Per Capita Beginning Retained Earnings	\$0	\$0	\$0
Revenues During FY 22:	\$0	\$982	\$0
Expenditures During FY 22:	\$0	\$236	\$0
Per Capita Revenues:	\$0	\$0	\$0
Per Capita Expenses:	\$0	\$0	\$0
Operating Income (loss):	\$0	\$746	\$0
Ratio of Retained Earnings to Expenses:	0.00%	0.96%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$322	\$0
Per Capita Ending Retained Earnings:	\$0	\$0	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
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:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$234,724		
Equalized Assessed Valuation:	\$35,848,258		
Population:	1,575		
Employees:			
	Full Time:		
	Part Time:	14	
	Salaries Paid:	\$79,372	

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 22:	\$258,533	\$299,065	\$180,281
Per Capita Beginning Fund Balance:	\$164	\$170	\$102
Revenues During FY 22:	\$235,732	\$235,492	\$174,335
Expenditures During FY 22:	\$203,608	\$215,729	\$143,188
Per Capita Revenues:	\$150	\$141	\$95
Per Capita Expenditures:	\$129	\$118	\$79
Revenues over/under Expenditures:	\$32,124	\$19,764	\$20,393
Ratio of Fund Balance to Expenditures:	151.11%	234.36%	149.47%
Ending Fund Balance for FY 22:	\$307,665	\$325,325	\$203,387
Per Capita Ending Fund Balance:	\$195	\$194	\$116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$37,304	\$20,053	\$0
Total Unreserved Funds:	\$271,023	\$134,855	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,170	\$0
Total Unrestricted Net Assets:	\$0	\$125,621	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$0	\$115,028	\$0
Per Capita Debt:	\$0	\$55	\$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 22:	\$0	\$3,990	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 22:	\$0	\$5,246	\$0
Expenditures During FY 22:	\$0	\$5,674	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	(\$428)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.15%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$3,584	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2022



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:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,995,591		
Equalized Assessed Valuation:	\$349,879,172		
Population:	11,500		
Employees:			
Full Time:	8		
Part Time:	59		
Salaries Paid:	\$362,600		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$2,709,125	\$3,159,491	\$1,908,013
Per Capita Beginning Fund Balance:	\$236	\$188	\$117
Revenues During FY 22:	\$2,551,809	\$5,717,906	\$3,418,375
Expenditures During FY 22:	\$1,853,379	\$5,199,188	\$3,194,536
Per Capita Revenues:	\$222	\$303	\$259
Per Capita Expenditures:	\$161	\$287	\$249
Revenues over/under Expenditures:	\$698,430	\$518,718	\$293,731
Ratio of Fund Balance to Expenditures:	183.86%	97.11%	60.28%
Ending Fund Balance for FY 22:	\$3,407,555	\$3,460,024	\$2,080,254
Per Capita Ending Fund Balance:	\$296	\$203	\$135

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$31,650	\$0
Total Unreserved Funds:	\$0	\$53,433	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$8,816	\$700,699	\$150,758
Total Unrestricted Net Assets:	\$3,398,738	(\$2,470,918)	\$582,545

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$0	\$5,821,886	\$420,514
Per Capita Debt:	\$0	\$233	\$35
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$720	\$0
Per Capita Beginning Retained Earnings	\$0	\$0	\$0
Revenues During FY 22:	\$0	\$982	\$0
Expenditures During FY 22:	\$0	\$236	\$0
Per Capita Revenues:	\$0	\$0	\$0
Per Capita Expenses:	\$0	\$0	\$0
Operating Income (loss):	\$0	\$746	\$0
Ratio of Retained Earnings to Expenses:	0.00%	0.96%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$322	\$0
Per Capita Ending Retained Earnings:	\$0	\$0	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
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:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$86,150		
Equalized Assessed Valuation:	\$3,737,140		
Population:	2,083		
Employees:			
	Full Time:		
	Part Time:	22	
	Salaries Paid:	\$19,034	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$41,149	\$299,065	\$180,281
Per Capita Beginning Fund Balance:	\$20	\$170	\$102
Revenues During FY 22:	\$135,656	\$235,492	\$174,335
Expenditures During FY 22:	\$71,785	\$215,729	\$143,188
Per Capita Revenues:	\$65	\$141	\$95
Per Capita Expenditures:	\$34	\$118	\$79
Revenues over/under Expenditures:	\$63,871	\$19,764	\$20,393
Ratio of Fund Balance to Expenditures:	146.30%	234.36%	149.47%
Ending Fund Balance for FY 22:	\$105,020	\$325,325	\$203,387
Per Capita Ending Fund Balance:	\$50	\$194	\$116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$20,053	\$0
Total Unreserved Funds:	\$0	\$134,855	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,170	\$0
Total Unrestricted Net Assets:	\$43,134	\$125,621	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$61,886	\$115,028	\$0
Per Capita Debt:	\$30	\$55	\$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 22:	\$0	\$3,990	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 22:	\$0	\$5,246	\$0
Expenditures During FY 22:	\$0	\$5,674	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	(\$428)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.15%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$3,584	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
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:	6/30/2022		
Accounting Method:	Cash		
Appropriation or Budget:	\$135,265		
Equalized Assessed Valuation:	\$25,946,142		
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 22:	\$0	\$299,065	\$180,281
Per Capita Beginning Fund Balance:	\$0	\$170	\$102
Revenues During FY 22:	\$88,362	\$235,492	\$174,335
Expenditures During FY 22:	\$0	\$215,729	\$143,188
Per Capita Revenues:	\$126	\$141	\$95
Per Capita Expenditures:	\$0	\$118	\$79
Revenues over/under Expenditures:	\$88,362	\$19,764	\$20,393
Ratio of Fund Balance to Expenditures:	0.00%	234.36%	149.47%
Ending Fund Balance for FY 22:	\$88,362	\$325,325	\$203,387
Per Capita Ending Fund Balance:	\$126	\$194	\$116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$18,194	\$20,053	\$0
Total Unreserved Funds:	\$0	\$134,855	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,170	\$0
Total Unrestricted Net Assets:	\$0	\$125,621	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$0	\$115,028	\$0
Per Capita Debt:	\$0	\$55	\$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 22:	\$0	\$3,990	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 22:	\$0	\$5,246	\$0
Expenditures During FY 22:	\$0	\$5,674	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	(\$428)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.15%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$3,584	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
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:	6/30/2022		
Accounting Method:	Cash		
Appropriation or Budget:	\$59,145		
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 22:	\$57,245	\$299,065	\$180,281
Per Capita Beginning Fund Balance:	\$54	\$170	\$102
Revenues During FY 22:	\$75,650	\$235,492	\$174,335
Expenditures During FY 22:	\$52,600	\$215,729	\$143,188
Per Capita Revenues:	\$72	\$141	\$95
Per Capita Expenditures:	\$50	\$118	\$79
Revenues over/under Expenditures:	\$23,050	\$19,764	\$20,393
Ratio of Fund Balance to Expenditures:	152.65%	234.36%	149.47%
Ending Fund Balance for FY 22:	\$80,295	\$325,325	\$203,387
Per Capita Ending Fund Balance:	\$76	\$194	\$116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$20,053	\$0
Total Unreserved Funds:	\$0	\$134,855	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,170	\$0
Total Unrestricted Net Assets:	\$0	\$125,621	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$24,578	\$115,028	\$0
Per Capita Debt:	\$23	\$55	\$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 22:	\$0	\$3,990	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 22:	\$0	\$5,246	\$0
Expenditures During FY 22:	\$0	\$5,674	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	(\$428)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.15%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$3,584	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2022



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:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$28,744,336		
Equalized Assessed Valuation:	\$2,057,129,947		
Population:	75,000		
Employees:			
Full Time:	107		
Part Time:	2		
Salaries Paid:	\$13,525,449		

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 22:	\$9,633,255	\$3,159,491	\$1,908,013
Per Capita Beginning Fund Balance:	\$128	\$188	\$117
Revenues During FY 22:	\$29,990,959	\$5,717,906	\$3,418,375
Expenditures During FY 22:	\$28,275,940	\$5,199,188	\$3,194,536
Per Capita Revenues:	\$400	\$303	\$259
Per Capita Expenditures:	\$377	\$287	\$249
Revenues over/under Expenditures:	\$1,715,019	\$518,718	\$293,731
Ratio of Fund Balance to Expenditures:	36.60%	97.11%	60.28%
Ending Fund Balance for FY 22:	\$10,348,274	\$3,460,024	\$2,080,254
Per Capita Ending Fund Balance:	\$138	\$203	\$135
 <u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$31,650	\$0
Total Unreserved Funds:	\$0	\$53,433	\$0
 <u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,702,103	\$700,699	\$150,758
Total Unrestricted Net Assets:	(\$65,433,671)	(\$2,470,918)	\$582,545

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$87,781,537	\$5,821,886	\$420,514
Per Capita Debt:	\$1,170	\$233	\$35
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$720	\$0
Per Capita Beginning Retained Earnings	\$0	\$0	\$0
Revenues During FY 22:	\$0	\$982	\$0
Expenditures During FY 22:	\$0	\$236	\$0
Per Capita Revenues:	\$0	\$0	\$0
Per Capita Expenses:	\$0	\$0	\$0
Operating Income (loss):	\$0	\$746	\$0
Ratio of Retained Earnings to Expenses:	0.00%	0.96%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$322	\$0
Per Capita Ending Retained Earnings:	\$0	\$0	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
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:	4/30/2022		
Accounting Method:	Cash		
Appropriation or Budget:	\$404,050		
Equalized Assessed Valuation:	\$53,824,772		
Population:	1,580		
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 22:	\$139,955	\$299,065	\$180,281
Per Capita Beginning Fund Balance:	\$89	\$170	\$102
Revenues During FY 22:	\$147,622	\$235,492	\$174,335
Expenditures During FY 22:	\$75,734	\$215,729	\$143,188
Per Capita Revenues:	\$93	\$141	\$95
Per Capita Expenditures:	\$48	\$118	\$79
Revenues over/under Expenditures:	\$71,888	\$19,764	\$20,393
Ratio of Fund Balance to Expenditures:	279.72%	234.36%	149.47%
Ending Fund Balance for FY 22:	\$211,843	\$325,325	\$203,387
Per Capita Ending Fund Balance:	\$134	\$194	\$116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$20,053	\$0
Total Unreserved Funds:	\$248,958	\$134,855	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,170	\$0
Total Unrestricted Net Assets:	\$0	\$125,621	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$0	\$115,028	\$0
Per Capita Debt:	\$0	\$55	\$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 22:	\$0	\$3,990	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 22:	\$0	\$5,246	\$0
Expenditures During FY 22:	\$0	\$5,674	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	(\$428)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.15%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$3,584	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
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:	6/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$427,000		
Equalized Assessed Valuation:	\$125,032,717		
Population:	8,500		
Employees:			
	Full Time:		
	Part Time:	54	
	Salaries Paid:	\$76,143	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$250,589	\$299,065	\$180,281
Per Capita Beginning Fund Balance:	\$29	\$170	\$102
Revenues During FY 22:	\$447,391	\$235,492	\$174,335
Expenditures During FY 22:	\$413,539	\$215,729	\$143,188
Per Capita Revenues:	\$53	\$141	\$95
Per Capita Expenditures:	\$49	\$118	\$79
Revenues over/under Expenditures:	\$33,852	\$19,764	\$20,393
Ratio of Fund Balance to Expenditures:	68.78%	234.36%	149.47%
Ending Fund Balance for FY 22:	\$284,441	\$325,325	\$203,387
Per Capita Ending Fund Balance:	\$33	\$194	\$116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$145,240	\$20,053	\$0
Total Unreserved Funds:	\$139,201	\$134,855	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,170	\$0
Total Unrestricted Net Assets:	\$0	\$125,621	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$388,994	\$115,028	\$0
Per Capita Debt:	\$46	\$55	\$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 22:	\$0	\$3,990	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 22:	\$0	\$5,246	\$0
Expenditures During FY 22:	\$0	\$5,674	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	(\$428)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.15%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$3,584	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
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:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$145,687		
Equalized Assessed Valuation:	\$10,255,882		
Population:	1,800		
Employees:			
Full Time:	1		
Part Time:	16		
Salaries Paid:	\$44,923		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$83,966	\$299,065	\$180,281
Per Capita Beginning Fund Balance:	\$47	\$170	\$102
Revenues During FY 22:	\$112,878	\$235,492	\$174,335
Expenditures During FY 22:	\$145,687	\$215,729	\$143,188
Per Capita Revenues:	\$63	\$141	\$95
Per Capita Expenditures:	\$81	\$118	\$79
Revenues over/under Expenditures:	(\$32,809)	\$19,764	\$20,393
Ratio of Fund Balance to Expenditures:	35.11%	234.36%	149.47%
Ending Fund Balance for FY 22:	\$51,157	\$325,325	\$203,387
Per Capita Ending Fund Balance:	\$28	\$194	\$116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$20,053	\$0
Total Unreserved Funds:	\$51,157	\$134,855	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,170	\$0
Total Unrestricted Net Assets:	\$0	\$125,621	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$28,399	\$115,028	\$0
Per Capita Debt:	\$16	\$55	\$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 22:	\$0	\$3,990	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 22:	\$0	\$5,246	\$0
Expenditures During FY 22:	\$0	\$5,674	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	(\$428)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.15%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$3,584	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2022



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:	12/31/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$6,704,030		
Equalized Assessed Valuation:	\$551,456,065		
Population:	12,000		
Employees:			
Full Time:	25		
Part Time:	8		
Salaries Paid:	\$2,735,728		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$3,691,719	\$3,159,491	\$1,908,013
Per Capita Beginning Fund Balance:	\$308	\$188	\$117
Revenues During FY 22:	\$5,961,896	\$5,717,906	\$3,418,375
Expenditures During FY 22:	\$4,924,756	\$5,199,188	\$3,194,536
Per Capita Revenues:	\$497	\$303	\$259
Per Capita Expenditures:	\$410	\$287	\$249
Revenues over/under Expenditures:	\$1,037,140	\$518,718	\$293,731
Ratio of Fund Balance to Expenditures:	96.02%	97.11%	60.28%
Ending Fund Balance for FY 22:	\$4,728,859	\$3,460,024	\$2,080,254
Per Capita Ending Fund Balance:	\$394	\$203	\$135

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$31,650	\$0
Total Unreserved Funds:	\$0	\$53,433	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$140,199	\$700,699	\$150,758
Total Unrestricted Net Assets:	\$3,925,618	(\$2,470,918)	\$582,545

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$0	\$5,821,886	\$420,514
Per Capita Debt:	\$0	\$233	\$35
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$720	\$0
Per Capita Beginning Retained Earnings	\$0	\$0	\$0
Revenues During FY 22:	\$0	\$982	\$0
Expenditures During FY 22:	\$0	\$236	\$0
Per Capita Revenues:	\$0	\$0	\$0
Per Capita Expenses:	\$0	\$0	\$0
Operating Income (loss):	\$0	\$746	\$0
Ratio of Retained Earnings to Expenses:	0.00%	0.96%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$322	\$0
Per Capita Ending Retained Earnings:	\$0	\$0	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
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:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$653,650		
Equalized Assessed Valuation:	\$93,777,451		
Population:	7,080		
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 22:	\$67,682	\$299,065	\$180,281
Per Capita Beginning Fund Balance:	\$10	\$170	\$102
Revenues During FY 22:	\$365,429	\$235,492	\$174,335
Expenditures During FY 22:	\$329,400	\$215,729	\$143,188
Per Capita Revenues:	\$52	\$141	\$95
Per Capita Expenditures:	\$47	\$118	\$79
Revenues over/under Expenditures:	\$36,029	\$19,764	\$20,393
Ratio of Fund Balance to Expenditures:	31.48%	234.36%	149.47%
Ending Fund Balance for FY 22:	\$103,711	\$325,325	\$203,387
Per Capita Ending Fund Balance:	\$15	\$194	\$116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$20,053	\$0
Total Unreserved Funds:	\$0	\$134,855	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,170	\$0
Total Unrestricted Net Assets:	\$103,709	\$125,621	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$0	\$115,028	\$0
Per Capita Debt:	\$0	\$55	\$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 22:	\$0	\$3,990	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 22:	\$0	\$5,246	\$0
Expenditures During FY 22:	\$0	\$5,674	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	(\$428)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.15%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$3,584	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
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:	4/30/2022		
Accounting Method:	Cash		
Appropriation or Budget:	\$402,300		
Equalized Assessed Valuation:	\$34,236,260		
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 22:	\$287,017	\$299,065	\$180,281
Per Capita Beginning Fund Balance:	\$287	\$170	\$102
Revenues During FY 22:	\$106,959	\$235,492	\$174,335
Expenditures During FY 22:	\$118,031	\$215,729	\$143,188
Per Capita Revenues:	\$107	\$141	\$95
Per Capita Expenditures:	\$118	\$118	\$79
Revenues over/under Expenditures:	(\$11,072)	\$19,764	\$20,393
Ratio of Fund Balance to Expenditures:	233.79%	234.36%	149.47%
Ending Fund Balance for FY 22:	\$275,945	\$325,325	\$203,387
Per Capita Ending Fund Balance:	\$276	\$194	\$116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$20,053	\$0
Total Unreserved Funds:	\$275,945	\$134,855	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,170	\$0
Total Unrestricted Net Assets:	\$0	\$125,621	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$0	\$115,028	\$0
Per Capita Debt:	\$0	\$55	\$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 22:	\$0	\$3,990	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 22:	\$0	\$5,246	\$0
Expenditures During FY 22:	\$0	\$5,674	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	(\$428)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.15%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$3,584	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
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:	4/30/2022		
Accounting Method:	Cash		
Appropriation or Budget:	\$29,277		
Equalized Assessed Valuation:	\$7,599,850		
Population:	600		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$39,561	\$299,065	\$180,281
Per Capita Beginning Fund Balance:	\$66	\$170	\$102
Revenues During FY 22:	\$22,739	\$235,492	\$174,335
Expenditures During FY 22:	\$20,044	\$215,729	\$143,188
Per Capita Revenues:	\$38	\$141	\$95
Per Capita Expenditures:	\$33	\$118	\$79
Revenues over/under Expenditures:	\$2,695	\$19,764	\$20,393
Ratio of Fund Balance to Expenditures:	210.82%	234.36%	149.47%
Ending Fund Balance for FY 22:	\$42,256	\$325,325	\$203,387
Per Capita Ending Fund Balance:	\$70	\$194	\$116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$17,104	\$20,053	\$0
Total Unreserved Funds:	\$51,019	\$134,855	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,170	\$0
Total Unrestricted Net Assets:	\$0	\$125,621	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$0	\$115,028	\$0
Per Capita Debt:	\$0	\$55	\$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 22:	\$0	\$3,990	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 22:	\$0	\$5,246	\$0
Expenditures During FY 22:	\$0	\$5,674	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	(\$428)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.15%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$3,584	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
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:	5/31/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$610,750		
Equalized Assessed Valuation:	\$31,119,027		
Population:	1,500		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$100,688	\$299,065	\$180,281
Per Capita Beginning Fund Balance:	\$67	\$170	\$102
Revenues During FY 22:	\$255,262	\$235,492	\$174,335
Expenditures During FY 22:	\$219,711	\$215,729	\$143,188
Per Capita Revenues:	\$170	\$141	\$95
Per Capita Expenditures:	\$146	\$118	\$79
Revenues over/under Expenditures:	\$35,551	\$19,764	\$20,393
Ratio of Fund Balance to Expenditures:	62.01%	234.36%	149.47%
Ending Fund Balance for FY 22:	\$136,239	\$325,325	\$203,387
Per Capita Ending Fund Balance:	\$91	\$194	\$116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$20,053	\$0
Total Unreserved Funds:	\$362,146	\$134,855	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,170	\$0
Total Unrestricted Net Assets:	\$0	\$125,621	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$368,113	\$115,028	\$0
Per Capita Debt:	\$245	\$55	\$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 22:	\$0	\$3,990	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 22:	\$0	\$5,246	\$0
Expenditures During FY 22:	\$0	\$5,674	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	(\$428)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.15%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$3,584	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
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:	6/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$430,950		
Equalized Assessed Valuation:	\$31,079,986		
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 22:	\$174,083	\$299,065	\$180,281
Per Capita Beginning Fund Balance:	\$134	\$170	\$102
Revenues During FY 22:	\$217,996	\$235,492	\$174,335
Expenditures During FY 22:	\$173,826	\$215,729	\$143,188
Per Capita Revenues:	\$168	\$141	\$95
Per Capita Expenditures:	\$134	\$118	\$79
Revenues over/under Expenditures:	\$44,170	\$19,764	\$20,393
Ratio of Fund Balance to Expenditures:	125.56%	234.36%	149.47%
Ending Fund Balance for FY 22:	\$218,253	\$325,325	\$203,387
Per Capita Ending Fund Balance:	\$168	\$194	\$116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$20,053	\$0
Total Unreserved Funds:	\$218,253	\$134,855	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,170	\$0
Total Unrestricted Net Assets:	\$0	\$125,621	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$96,000	\$115,028	\$0
Per Capita Debt:	\$74	\$55	\$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 22:	\$0	\$3,990	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 22:	\$0	\$5,246	\$0
Expenditures During FY 22:	\$0	\$5,674	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	(\$428)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.15%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$3,584	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
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:	4/30/2022		
Accounting Method:	Cash		
Appropriation or Budget:	\$109,197		
Equalized Assessed Valuation:	\$19,505,017		
Population:	1,250		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$82,065	\$299,065	\$180,281
Per Capita Beginning Fund Balance:	\$66	\$170	\$102
Revenues During FY 22:	\$109,197	\$235,492	\$174,335
Expenditures During FY 22:	\$94,892	\$215,729	\$143,188
Per Capita Revenues:	\$87	\$141	\$95
Per Capita Expenditures:	\$76	\$118	\$79
Revenues over/under Expenditures:	\$14,305	\$19,764	\$20,393
Ratio of Fund Balance to Expenditures:	101.56%	234.36%	149.47%
Ending Fund Balance for FY 22:	\$96,370	\$325,325	\$203,387
Per Capita Ending Fund Balance:	\$77	\$194	\$116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$96,370	\$20,053	\$0
Total Unreserved Funds:	\$0	\$134,855	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,170	\$0
Total Unrestricted Net Assets:	\$0	\$125,621	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$70,000	\$115,028	\$0
Per Capita Debt:	\$56	\$55	\$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 22:	\$0	\$3,990	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 22:	\$0	\$5,246	\$0
Expenditures During FY 22:	\$0	\$5,674	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	(\$428)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.15%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$3,584	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Lynch Area Fire Protection District		
Unit Code:	092/055/06	County:	Vermilion
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$154,583		
Equalized Assessed Valuation:	\$20,811,680		
Population:	440		
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 22:	\$9,117	\$299,065	\$180,281
Per Capita Beginning Fund Balance:	\$21	\$170	\$102
Revenues During FY 22:	\$182,164	\$235,492	\$174,335
Expenditures During FY 22:	\$154,583	\$215,729	\$143,188
Per Capita Revenues:	\$414	\$141	\$95
Per Capita Expenditures:	\$351	\$118	\$79
Revenues over/under Expenditures:	\$27,581	\$19,764	\$20,393
Ratio of Fund Balance to Expenditures:	23.74%	234.36%	149.47%
Ending Fund Balance for FY 22:	\$36,698	\$325,325	\$203,387
Per Capita Ending Fund Balance:	\$83	\$194	\$116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$20,053	\$0
Total Unreserved Funds:	\$0	\$134,855	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,170	\$0
Total Unrestricted Net Assets:	\$36,698	\$125,621	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$119,594	\$115,028	\$0
Per Capita Debt:	\$272	\$55	\$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 22:	\$0	\$3,990	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 22:	\$0	\$5,246	\$0
Expenditures During FY 22:	\$0	\$5,674	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	(\$428)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.15%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$3,584	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
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:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$817,952		
Equalized Assessed Valuation:	\$81,972,970		
Population:	4,577		
Employees:			
	Full Time:		
	Part Time:	3	
	Salaries Paid:	\$25,835	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$944,487	\$299,065	\$180,281
Per Capita Beginning Fund Balance:	\$206	\$170	\$102
Revenues During FY 22:	\$584,876	\$235,492	\$174,335
Expenditures During FY 22:	\$394,996	\$215,729	\$143,188
Per Capita Revenues:	\$128	\$141	\$95
Per Capita Expenditures:	\$86	\$118	\$79
Revenues over/under Expenditures:	\$189,880	\$19,764	\$20,393
Ratio of Fund Balance to Expenditures:	287.18%	234.36%	149.47%
Ending Fund Balance for FY 22:	\$1,134,367	\$325,325	\$203,387
Per Capita Ending Fund Balance:	\$248	\$194	\$116

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$20,053	\$0
Total Unreserved Funds:	\$0	\$134,855	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$762,743	\$26,170	\$0
Total Unrestricted Net Assets:	\$371,624	\$125,621	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$26,629	\$115,028	\$0
Per Capita Debt:	\$6	\$55	\$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 22:	\$0	\$3,990	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 22:	\$0	\$5,246	\$0
Expenditures During FY 22:	\$0	\$5,674	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	(\$428)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.15%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$3,584	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0