

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Dahlgren Fire Protection District		
Unit Code:	033/010/06	County:	Hamilton
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$28,000		
Equalized Assessed Valuation:	\$24,379,658		
Population:	1,538		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$32,690	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$21	\$195	\$117
Revenues During FY 23:	\$24,259	\$252,305	\$189,609
Expenditures During FY 23:	\$13,569	\$235,291	\$162,648
Per Capita Revenues:	\$16	\$152	\$107
Per Capita Expenditures:	\$9	\$133	\$91
Revenues over/under Expenditures:	\$10,690	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	319.70%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$43,380	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$28	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$23,244	\$0
Total Unreserved Funds:	\$0	\$145,545	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,369	\$0
Total Unrestricted Net Assets:	\$0	\$137,714	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$0	\$113,176	\$0
Per Capita Debt:	\$0	\$53	\$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 23:	\$0	\$3,612	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 23:	\$0	\$6,304	\$0
Expenditures During FY 23:	\$0	\$6,406	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	(\$102)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.50%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$3,511	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Dakota Fire Protection District														
Unit Code:	089/020/06	County:	Stephenson												
Fiscal Year End:	4/30/2023														
Accounting Method:	Cash														
Appropriation or Budget:	\$665,034														
Equalized Assessed Valuation:	\$30,234,291														
Population:	1,536														
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 23:	\$346,510	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$226	\$195	\$117
Revenues During FY 23:	\$249,293	\$252,305	\$189,609
Expenditures During FY 23:	\$292,111	\$235,291	\$162,648
Per Capita Revenues:	\$162	\$152	\$107
Per Capita Expenditures:	\$190	\$133	\$91
Revenues over/under Expenditures:	(\$42,818)	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	103.96%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$303,692	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$198	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$23,244	\$0
Total Unreserved Funds:	\$139,126	\$145,545	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,369	\$0
Total Unrestricted Net Assets:	\$0	\$137,714	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$164,566	\$113,176	\$0
Per Capita Debt:	\$107	\$53	\$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 23:	\$0	\$3,612	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 23:	\$0	\$6,304	\$0
Expenditures During FY 23:	\$0	\$6,406	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	(\$102)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.50%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$3,511	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Dale Twp Fire Protection District		
Unit Code:	064/060/06	County:	McLean
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$797,950		
Equalized Assessed Valuation:	\$46,202,455		
Population:	1,233		
Employees:			
Full Time:			
Part Time:	20		
Salaries Paid:	\$89,603		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$148,577	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$121	\$195	\$117
Revenues During FY 23:	\$334,905	\$252,305	\$189,609
Expenditures During FY 23:	\$340,725	\$235,291	\$162,648
Per Capita Revenues:	\$272	\$152	\$107
Per Capita Expenditures:	\$276	\$133	\$91
Revenues over/under Expenditures:	(\$5,820)	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	42.04%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$143,257	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$116	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$143,257	\$23,244	\$0
Total Unreserved Funds:	\$0	\$145,545	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,369	\$0
Total Unrestricted Net Assets:	\$0	\$137,714	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$148,765	\$113,176	\$0
Per Capita Debt:	\$121	\$53	\$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 23:	\$0	\$3,612	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 23:	\$0	\$6,304	\$0
Expenditures During FY 23:	\$0	\$6,406	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	(\$102)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.50%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$3,511	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Dallas Fire Protection District		
Unit Code:	034/030/06	County:	Hancock
Fiscal Year End:	9/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$266,685		
Equalized Assessed Valuation:	\$75,392,181		
Population:	2,501		
Employees:			
Full Time:			
Part Time:	52		
Salaries Paid:	\$27,470		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$790,887	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$316	\$195	\$117
Revenues During FY 23:	\$309,735	\$252,305	\$189,609
Expenditures During FY 23:	\$160,760	\$235,291	\$162,648
Per Capita Revenues:	\$124	\$152	\$107
Per Capita Expenditures:	\$64	\$133	\$91
Revenues over/under Expenditures:	\$148,975	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	584.64%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$939,862	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$376	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$939,861	\$23,244	\$0
Total Unreserved Funds:	\$0	\$145,545	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,369	\$0
Total Unrestricted Net Assets:	\$0	\$137,714	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$0	\$113,176	\$0
Per Capita Debt:	\$0	\$53	\$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 23:	\$0	\$3,612	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 23:	\$0	\$6,304	\$0
Expenditures During FY 23:	\$0	\$6,406	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	(\$102)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.50%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$3,511	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Dalzell Fire Protection District		
Unit Code:	006/040/06	County:	Bureau
Fiscal Year End:	5/31/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$57,932		
Equalized Assessed Valuation:	\$5,479,181		
Population:	700		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$35,215	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$50	\$195	\$117
Revenues During FY 23:	\$31,220	\$252,305	\$189,609
Expenditures During FY 23:	\$14,055	\$235,291	\$162,648
Per Capita Revenues:	\$45	\$152	\$107
Per Capita Expenditures:	\$20	\$133	\$91
Revenues over/under Expenditures:	\$17,165	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	372.68%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$52,380	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$75	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$23,244	\$0
Total Unreserved Funds:	\$0	\$145,545	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,369	\$0
Total Unrestricted Net Assets:	\$0	\$137,714	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$0	\$113,176	\$0
Per Capita Debt:	\$0	\$53	\$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 23:	\$0	\$3,612	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 23:	\$0	\$6,304	\$0
Expenditures During FY 23:	\$0	\$6,406	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	(\$102)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.50%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$3,511	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Dana Fire Protection District		
Unit Code:	050/020/06	County:	Lasalle
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$82,305		
Equalized Assessed Valuation:	\$15,420,463		
Population:	400		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$49,960	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$125	\$195	\$117
Revenues During FY 23:	\$50,215	\$252,305	\$189,609
Expenditures During FY 23:	\$35,160	\$235,291	\$162,648
Per Capita Revenues:	\$126	\$152	\$107
Per Capita Expenditures:	\$88	\$133	\$91
Revenues over/under Expenditures:	\$15,055	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	184.91%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$65,015	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$163	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$3,795	\$23,244	\$0
Total Unreserved Funds:	\$61,290	\$145,545	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,369	\$0
Total Unrestricted Net Assets:	\$0	\$137,714	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$66,043	\$113,176	\$0
Per Capita Debt:	\$165	\$53	\$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 23:	\$0	\$3,612	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 23:	\$0	\$6,304	\$0
Expenditures During FY 23:	\$0	\$6,406	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	(\$102)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.50%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$3,511	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Danforth Twp Fire Protection District														
Unit Code:	038/090/06	County:	Iroquois												
Fiscal Year End:	4/30/2023														
Accounting Method:	Cash														
Appropriation or Budget:	\$128,383														
Equalized Assessed Valuation:	\$22,878,882														
Population:	951														
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 23:	\$170,717	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$180	\$195	\$117
Revenues During FY 23:	\$102,927	\$252,305	\$189,609
Expenditures During FY 23:	\$90,338	\$235,291	\$162,648
Per Capita Revenues:	\$108	\$152	\$107
Per Capita Expenditures:	\$95	\$133	\$91
Revenues over/under Expenditures:	\$12,589	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	202.91%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$183,306	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$193	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$75,491	\$23,244	\$0
Total Unreserved Funds:	\$107,815	\$145,545	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,369	\$0
Total Unrestricted Net Assets:	\$0	\$137,714	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$44,229	\$113,176	\$0
Per Capita Debt:	\$47	\$53	\$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 23:	\$0	\$3,612	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 23:	\$0	\$6,304	\$0
Expenditures During FY 23:	\$0	\$6,406	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	(\$102)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.50%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$3,511	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Danvers Community Fire Protection District		
Unit Code:	064/070/06	County:	McLean
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$881,446		
Equalized Assessed Valuation:	\$99,625,616		
Population:	3,194		
Employees:			
Full Time:			
Part Time:	36		
Salaries Paid:	\$42,964		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$546,110	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$171	\$195	\$117
Revenues During FY 23:	\$434,213	\$252,305	\$189,609
Expenditures During FY 23:	\$393,299	\$235,291	\$162,648
Per Capita Revenues:	\$136	\$152	\$107
Per Capita Expenditures:	\$123	\$133	\$91
Revenues over/under Expenditures:	\$40,914	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	149.26%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$587,024	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$184	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$116,252	\$23,244	\$0
Total Unreserved Funds:	\$354,520	\$145,545	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,369	\$0
Total Unrestricted Net Assets:	\$0	\$137,714	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$317,616	\$113,176	\$0
Per Capita Debt:	\$99	\$53	\$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 23:	\$0	\$3,612	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 23:	\$0	\$6,304	\$0
Expenditures During FY 23:	\$0	\$6,406	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	(\$102)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.50%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$3,511	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2023



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:	Darien-Woodridge Fire Protection District		
Unit Code:	022/105/06	County:	Dupage
Fiscal Year End:	5/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$12,692,331		
Equalized Assessed Valuation:	\$1,313,480,429		
Population:	29,000		
Employees:			
Full Time:		43	
Part Time:		2	
Salaries Paid:		\$4,569,919	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$4,224,199	\$3,511,389	\$2,093,331
Per Capita Beginning Fund Balance:	\$146	\$15,263	\$137
Revenues During FY 23:	\$9,560,216	\$6,142,392	\$4,070,470
Expenditures During FY 23:	\$10,004,574	\$5,530,518	\$3,583,908
Per Capita Revenues:	\$330	\$47,029	\$281
Per Capita Expenditures:	\$345	\$43,546	\$262
Revenues over/under Expenditures:	(\$444,358)	\$611,874	\$395,849
Ratio of Fund Balance to Expenditures:	37.93%	98.60%	65.52%
Ending Fund Balance for FY 23:	\$3,794,976	\$4,011,145	\$2,535,391
Per Capita Ending Fund Balance:	\$131	\$18,742	\$160

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$43,885	\$0
Total Unreserved Funds:	\$0	\$63,877	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,959,884	\$878,069	\$190,114
Total Unrestricted Net Assets:	(\$27,262,024)	(\$2,203,032)	\$735,491

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$7,020,000	\$6,309,621	\$485,167
Per Capita Debt:	\$242	\$1,691	\$54
General Obligation Debt over EAV:	0.53%	0.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$332	\$0
Per Capita Beginning Retained Earnings	\$0	\$0	\$0
Revenues During FY 23:	\$0	\$1,193	\$0
Expenditures During FY 23:	\$0	\$192	\$0
Per Capita Revenues:	\$0	\$0	\$0
Per Capita Expenses:	\$0	\$0	\$0
Operating Income (loss):	\$0	\$1,002	\$0
Ratio of Retained Earnings to Expenses:	0.00%	4.57%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$1,220	\$0
Per Capita Ending Retained Earnings:	\$0	\$0	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Davis Fire Protection District		
Unit Code:	089/030/06	County:	Stephenson
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$867,322		
Equalized Assessed Valuation:	\$66,869,803		
Population:	2,715		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$474,305	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$175	\$195	\$117
Revenues During FY 23:	\$426,760	\$252,305	\$189,609
Expenditures During FY 23:	\$396,861	\$235,291	\$162,648
Per Capita Revenues:	\$157	\$152	\$107
Per Capita Expenditures:	\$146	\$133	\$91
Revenues over/under Expenditures:	\$29,899	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	127.05%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$504,204	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$186	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$23,244	\$0
Total Unreserved Funds:	\$0	\$145,545	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$9,283	\$26,369	\$0
Total Unrestricted Net Assets:	\$494,921	\$137,714	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$0	\$113,176	\$0
Per Capita Debt:	\$0	\$53	\$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 23:	\$0	\$3,612	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 23:	\$0	\$6,304	\$0
Expenditures During FY 23:	\$0	\$6,406	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	(\$102)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.50%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$3,511	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Dawson Fire Protection District		
Unit Code:	083/245/06	County:	Sangamon
Fiscal Year End:	5/31/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$231,000		
Equalized Assessed Valuation:	\$23,433,564		
Population:	511		
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 23:	\$162,096	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$317	\$195	\$117
Revenues During FY 23:	\$77,088	\$252,305	\$189,609
Expenditures During FY 23:	\$75,008	\$235,291	\$162,648
Per Capita Revenues:	\$151	\$152	\$107
Per Capita Expenditures:	\$147	\$133	\$91
Revenues over/under Expenditures:	\$2,080	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	218.88%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$164,176	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$321	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$23,244	\$0
Total Unreserved Funds:	\$164,176	\$145,545	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,369	\$0
Total Unrestricted Net Assets:	\$0	\$137,714	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$10,777	\$113,176	\$0
Per Capita Debt:	\$21	\$53	\$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 23:	\$0	\$3,612	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 23:	\$0	\$6,304	\$0
Expenditures During FY 23:	\$0	\$6,406	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	(\$102)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.50%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$3,511	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Deer Creek Fire Protection District		
Unit Code:	090/070/06	County:	Tazewell
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$492,241		
Equalized Assessed Valuation:	\$47,813,475		
Population:	940		
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 23:	\$233,445	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$248	\$195	\$117
Revenues During FY 23:	\$134,052	\$252,305	\$189,609
Expenditures During FY 23:	\$162,698	\$235,291	\$162,648
Per Capita Revenues:	\$143	\$152	\$107
Per Capita Expenditures:	\$173	\$133	\$91
Revenues over/under Expenditures:	(\$28,646)	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	125.88%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$204,799	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$218	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$23,244	\$0
Total Unreserved Funds:	\$204,799	\$145,545	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,369	\$0
Total Unrestricted Net Assets:	\$0	\$137,714	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$0	\$113,176	\$0
Per Capita Debt:	\$0	\$53	\$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 23:	\$0	\$3,612	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 23:	\$0	\$6,304	\$0
Expenditures During FY 23:	\$0	\$6,406	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	(\$102)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.50%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$3,511	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2023



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:	Deerfield-Bannockburn Fire Protection District		
Unit Code:	049/040/06	County:	Lake
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$15,147,564		
Equalized Assessed Valuation:	\$1,614,842,798		
Population:	21,563		
Employees:			
Full Time:		46	
Part Time:			
Salaries Paid:		\$6,142,537	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$5,602,518	\$3,511,389	\$2,093,331
Per Capita Beginning Fund Balance:	\$260	\$15,263	\$137
Revenues During FY 23:	\$13,049,648	\$6,142,392	\$4,070,470
Expenditures During FY 23:	\$11,093,854	\$5,530,518	\$3,583,908
Per Capita Revenues:	\$605	\$47,029	\$281
Per Capita Expenditures:	\$514	\$43,546	\$262
Revenues over/under Expenditures:	\$1,955,794	\$611,874	\$395,849
Ratio of Fund Balance to Expenditures:	61.17%	98.60%	65.52%
Ending Fund Balance for FY 23:	\$6,786,613	\$4,011,145	\$2,535,391
Per Capita Ending Fund Balance:	\$315	\$18,742	\$160

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$43,885	\$0
Total Unreserved Funds:	\$0	\$63,877	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,138,297	\$878,069	\$190,114
Total Unrestricted Net Assets:	(\$7,890,343)	(\$2,203,032)	\$735,491

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$0	\$6,309,621	\$485,167
Per Capita Debt:	\$0	\$1,691	\$54
General Obligation Debt over EAV:	0.00%	0.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$332	\$0
Per Capita Beginning Retained Earnings	\$0	\$0	\$0
Revenues During FY 23:	\$0	\$1,193	\$0
Expenditures During FY 23:	\$0	\$192	\$0
Per Capita Revenues:	\$0	\$0	\$0
Per Capita Expenses:	\$0	\$0	\$0
Operating Income (loss):	\$0	\$1,002	\$0
Ratio of Retained Earnings to Expenses:	0.00%	4.57%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$1,220	\$0
Per Capita Ending Retained Earnings:	\$0	\$0	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Dekalb Community Fire Protection District														
Unit Code:	019/020/06	County:	Dekalb												
Fiscal Year End:	4/30/2023														
Accounting Method:	Cash														
Appropriation or Budget:	\$159,229														
Equalized Assessed Valuation:	\$61,433,695														
Population:	3,200														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:	\$		
Full Time:															
Part Time:															
Salaries Paid:	\$														

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$59,380	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$19	\$195	\$117
Revenues During FY 23:	\$202,933	\$252,305	\$189,609
Expenditures During FY 23:	\$158,292	\$235,291	\$162,648
Per Capita Revenues:	\$63	\$152	\$107
Per Capita Expenditures:	\$49	\$133	\$91
Revenues over/under Expenditures:	\$44,641	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	65.71%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$104,021	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$33	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$23,244	\$0
Total Unreserved Funds:	\$104,021	\$145,545	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,369	\$0
Total Unrestricted Net Assets:	\$0	\$137,714	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$0	\$113,176	\$0
Per Capita Debt:	\$0	\$53	\$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 23:	\$0	\$3,612	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 23:	\$0	\$6,304	\$0
Expenditures During FY 23:	\$0	\$6,406	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	(\$102)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.50%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$3,511	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Deland Fire Protection District		
Unit Code:	074/040/06	County:	Piatt
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$202,590		
Equalized Assessed Valuation:	\$43,937,152		
Population:	800		
Employees:			
Full Time:			
Part Time:	18		
Salaries Paid:	\$11,054		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$226,057	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$283	\$195	\$117
Revenues During FY 23:	\$105,815	\$252,305	\$189,609
Expenditures During FY 23:	\$132,900	\$235,291	\$162,648
Per Capita Revenues:	\$132	\$152	\$107
Per Capita Expenditures:	\$166	\$133	\$91
Revenues over/under Expenditures:	(\$27,085)	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	149.72%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$198,972	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$249	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$23,244	\$0
Total Unreserved Funds:	\$198,972	\$145,545	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,369	\$0
Total Unrestricted Net Assets:	\$198,972	\$137,714	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$0	\$113,176	\$0
Per Capita Debt:	\$0	\$53	\$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 23:	\$0	\$3,612	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 23:	\$0	\$6,304	\$0
Expenditures During FY 23:	\$0	\$6,406	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	(\$102)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.50%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$3,511	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Delavan Fire Protection District		
Unit Code:	090/080/06	County:	Tazewell
Fiscal Year End:	5/31/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$597,283		
Equalized Assessed Valuation:	\$63,603,578		
Population:	1,596		
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 23:	\$433,230	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$271	\$195	\$117
Revenues During FY 23:	\$190,085	\$252,305	\$189,609
Expenditures During FY 23:	\$64,085	\$235,291	\$162,648
Per Capita Revenues:	\$119	\$152	\$107
Per Capita Expenditures:	\$40	\$133	\$91
Revenues over/under Expenditures:	\$126,000	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	872.64%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$559,230	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$350	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$23,244	\$0
Total Unreserved Funds:	\$0	\$145,545	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,369	\$0
Total Unrestricted Net Assets:	\$559,230	\$137,714	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$0	\$113,176	\$0
Per Capita Debt:	\$0	\$53	\$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 23:	\$0	\$3,612	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 23:	\$0	\$6,304	\$0
Expenditures During FY 23:	\$0	\$6,406	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	(\$102)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.50%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$3,511	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Dieterich Fire Protection District		
Unit Code:	025/020/06	County:	Effingham
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$640,360		
Equalized Assessed Valuation:	\$59,183,086		
Population:	3,000		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$312,774	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$104	\$195	\$117
Revenues During FY 23:	\$274,143	\$252,305	\$189,609
Expenditures During FY 23:	\$335,163	\$235,291	\$162,648
Per Capita Revenues:	\$91	\$152	\$107
Per Capita Expenditures:	\$112	\$133	\$91
Revenues over/under Expenditures:	(\$61,020)	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	75.11%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$251,754	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$84	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$23,244	\$0
Total Unreserved Funds:	\$251,754	\$145,545	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,369	\$0
Total Unrestricted Net Assets:	\$0	\$137,714	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$4,100	\$113,176	\$0
Per Capita Debt:	\$1	\$53	\$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 23:	\$0	\$3,612	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 23:	\$0	\$6,304	\$0
Expenditures During FY 23:	\$0	\$6,406	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	(\$102)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.50%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$3,511	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Dimmick-Peru Fire Protection District														
Unit Code:	050/030/06	County:	Lasalle												
Fiscal Year End:	4/30/2023														
Accounting Method:	Cash														
Appropriation or Budget:	\$45,095														
Equalized Assessed Valuation:	\$36,994,463														
Population:	750														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:	\$		
Full Time:															
Part Time:															
Salaries Paid:	\$														

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$0	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$0	\$195	\$117
Revenues During FY 23:	\$82,883	\$252,305	\$189,609
Expenditures During FY 23:	\$21,546	\$235,291	\$162,648
Per Capita Revenues:	\$111	\$152	\$107
Per Capita Expenditures:	\$29	\$133	\$91
Revenues over/under Expenditures:	\$61,337	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	284.68%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$61,337	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$82	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$23,244	\$0
Total Unreserved Funds:	\$0	\$145,545	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,369	\$0
Total Unrestricted Net Assets:	\$0	\$137,714	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$0	\$113,176	\$0
Per Capita Debt:	\$0	\$53	\$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 23:	\$0	\$3,612	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 23:	\$0	\$6,304	\$0
Expenditures During FY 23:	\$0	\$6,406	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	(\$102)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.50%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$3,511	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Divernon Fire Protection District		
Unit Code:	083/050/06	County:	Sangamon
Fiscal Year End:	6/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$954,700		
Equalized Assessed Valuation:	\$41,629,842		
Population:	1,126		
Employees:			
Full Time:	1		
Part Time:	7		
Salaries Paid:	\$10,700		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$463,267	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$411	\$195	\$117
Revenues During FY 23:	\$205,942	\$252,305	\$189,609
Expenditures During FY 23:	\$148,809	\$235,291	\$162,648
Per Capita Revenues:	\$183	\$152	\$107
Per Capita Expenditures:	\$132	\$133	\$91
Revenues over/under Expenditures:	\$57,133	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	349.71%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$520,400	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$462	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$23,244	\$0
Total Unreserved Funds:	\$0	\$145,545	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,369	\$0
Total Unrestricted Net Assets:	\$520,400	\$137,714	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$0	\$113,176	\$0
Per Capita Debt:	\$0	\$53	\$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 23:	\$0	\$3,612	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 23:	\$0	\$6,304	\$0
Expenditures During FY 23:	\$0	\$6,406	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	(\$102)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.50%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$3,511	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2023



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:	Dixon Community Fire Protection District		
Unit Code:	052/040/06	County:	Lee
Fiscal Year End:	12/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,382,735		
Equalized Assessed Valuation:	\$334,656,057		
Population:	16,000		
Employees:			
Full Time:		10	
Part Time:		11	
Salaries Paid:		\$859,933	

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 23:	\$6,511,012	\$3,511,389	\$2,093,331
Per Capita Beginning Fund Balance:	\$407	\$15,263	\$137
Revenues During FY 23:	\$3,230,363	\$6,142,392	\$4,070,470
Expenditures During FY 23:	\$2,310,298	\$5,530,518	\$3,583,908
Per Capita Revenues:	\$202	\$47,029	\$281
Per Capita Expenditures:	\$144	\$43,546	\$262
Revenues over/under Expenditures:	\$920,065	\$611,874	\$395,849
Ratio of Fund Balance to Expenditures:	324.99%	98.60%	65.52%
Ending Fund Balance for FY 23:	\$7,508,160	\$4,011,145	\$2,535,391
Per Capita Ending Fund Balance:	\$469	\$18,742	\$160
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$43,885	\$0
Total Unreserved Funds:	\$0	\$63,877	\$0
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$797,132	\$878,069	\$190,114
Total Unrestricted Net Assets:	\$6,711,028	(\$2,203,032)	\$735,491

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$0	\$6,309,621	\$485,167
Per Capita Debt:	\$0	\$1,691	\$54
General Obligation Debt over EAV:	0.00%	0.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$332	\$0
Per Capita Beginning Retained Earnings	\$0	\$0	\$0
Revenues During FY 23:	\$0	\$1,193	\$0
Expenditures During FY 23:	\$0	\$192	\$0
Per Capita Revenues:	\$0	\$0	\$0
Per Capita Expenses:	\$0	\$0	\$0
Operating Income (loss):	\$0	\$1,002	\$0
Ratio of Retained Earnings to Expenses:	0.00%	4.57%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$1,220	\$0
Per Capita Ending Retained Earnings:	\$0	\$0	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Dora Twp Fire Protection District		
Unit Code:	070/030/06	County:	Moultrie
Fiscal Year End:	6/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$128,150		
Equalized Assessed Valuation:	\$28,365,164		
Population:	950		
Employees:			
Full Time:			
Part Time:	5		
Salaries Paid:	\$4,650		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$159,670	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$168	\$195	\$117
Revenues During FY 23:	\$138,271	\$252,305	\$189,609
Expenditures During FY 23:	\$126,260	\$235,291	\$162,648
Per Capita Revenues:	\$146	\$152	\$107
Per Capita Expenditures:	\$133	\$133	\$91
Revenues over/under Expenditures:	\$12,011	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	135.97%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$171,681	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$181	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$23,244	\$0
Total Unreserved Funds:	\$0	\$145,545	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,369	\$0
Total Unrestricted Net Assets:	\$171,680	\$137,714	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$215,000	\$113,176	\$0
Per Capita Debt:	\$226	\$53	\$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 23:	\$0	\$3,612	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 23:	\$0	\$6,304	\$0
Expenditures During FY 23:	\$0	\$6,406	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	(\$102)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.50%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$3,511	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Dorsey Fire Protection District		
Unit Code:	057/205/06	County:	Madison
Fiscal Year End:	8/31/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$387,993		
Equalized Assessed Valuation:	\$27,389,855		
Population:	600		
Employees:			
Full Time:			
Part Time:	2		
Salaries Paid:	\$1,500		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$37,956	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$63	\$195	\$117
Revenues During FY 23:	\$87,751	\$252,305	\$189,609
Expenditures During FY 23:	\$34,499	\$235,291	\$162,648
Per Capita Revenues:	\$146	\$152	\$107
Per Capita Expenditures:	\$57	\$133	\$91
Revenues over/under Expenditures:	\$53,252	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	264.38%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$91,208	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$152	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$23,244	\$0
Total Unreserved Funds:	\$0	\$145,545	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,369	\$0
Total Unrestricted Net Assets:	\$0	\$137,714	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$0	\$113,176	\$0
Per Capita Debt:	\$0	\$53	\$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 23:	\$0	\$3,612	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 23:	\$0	\$6,304	\$0
Expenditures During FY 23:	\$0	\$6,406	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	(\$102)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.50%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$3,511	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2023



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:	Downs Fire Protection District		
Unit Code:	064/080/06	County:	McLean
Fiscal Year End:	6/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$959,013		
Equalized Assessed Valuation:	\$151,282,742		
Population:	5,885		
Employees:			
Full Time:	6		
Part Time:	33		
Salaries Paid:	\$396,417		

Blended Component Units
Number Submitted = 1 Ambulance Fund

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$603,155	\$3,511,389	\$2,093,331
Per Capita Beginning Fund Balance:	\$102	\$15,263	\$137
Revenues During FY 23:	\$961,933	\$6,142,392	\$4,070,470
Expenditures During FY 23:	\$982,814	\$5,530,518	\$3,583,908
Per Capita Revenues:	\$163	\$47,029	\$281
Per Capita Expenditures:	\$167	\$43,546	\$262
Revenues over/under Expenditures:	(\$20,881)	\$611,874	\$395,849
Ratio of Fund Balance to Expenditures:	59.16%	98.60%	65.52%
Ending Fund Balance for FY 23:	\$581,440	\$4,011,145	\$2,535,391
Per Capita Ending Fund Balance:	\$99	\$18,742	\$160

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$43,885	\$0
Total Unreserved Funds:	\$0	\$63,877	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$878,069	\$190,114
Total Unrestricted Net Assets:	\$581,439	(\$2,203,032)	\$735,491

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$1,137,789	\$6,309,621	\$485,167
Per Capita Debt:	\$193	\$1,691	\$54
General Obligation Debt over EAV:	0.66%	0.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$332	\$0
Per Capita Beginning Retained Earnings	\$0	\$0	\$0
Revenues During FY 23:	\$0	\$1,193	\$0
Expenditures During FY 23:	\$0	\$192	\$0
Per Capita Revenues:	\$0	\$0	\$0
Per Capita Expenses:	\$0	\$0	\$0
Operating Income (loss):	\$0	\$1,002	\$0
Ratio of Retained Earnings to Expenses:	0.00%	4.57%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$1,220	\$0
Per Capita Ending Retained Earnings:	\$0	\$0	\$0

FISCAL YEAR 2023



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:	Dunlap Fire Protection District		
Unit Code:	072/030/06	County:	Peoria
Fiscal Year End:	5/31/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$912,218		
Equalized Assessed Valuation:	\$204,871,169		
Population:	8,000		
Employees:			
Full Time:	2		
Part Time:	7		
Salaries Paid:	\$192,321		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$693,777	\$3,511,389	\$2,093,331
Per Capita Beginning Fund Balance:	\$87	\$15,263	\$137
Revenues During FY 23:	\$969,590	\$6,142,392	\$4,070,470
Expenditures During FY 23:	\$639,589	\$5,530,518	\$3,583,908
Per Capita Revenues:	\$121	\$47,029	\$281
Per Capita Expenditures:	\$80	\$43,546	\$262
Revenues over/under Expenditures:	\$330,001	\$611,874	\$395,849
Ratio of Fund Balance to Expenditures:	76.47%	98.60%	65.52%
Ending Fund Balance for FY 23:	\$489,099	\$4,011,145	\$2,535,391
Per Capita Ending Fund Balance:	\$61	\$18,742	\$160

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$2,448,735	\$43,885	\$0
Total Unreserved Funds:	\$343,717	\$63,877	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$145,382	\$878,069	\$190,114
Total Unrestricted Net Assets:	\$343,717	(\$2,203,032)	\$735,491

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$500,150	\$6,309,621	\$485,167
Per Capita Debt:	\$63	\$1,691	\$54
General Obligation Debt over EAV:	0.00%	0.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$332	\$0
Per Capita Beginning Retained Earnings	\$0	\$0	\$0
Revenues During FY 23:	\$0	\$1,193	\$0
Expenditures During FY 23:	\$0	\$192	\$0
Per Capita Revenues:	\$0	\$0	\$0
Per Capita Expenses:	\$0	\$0	\$0
Operating Income (loss):	\$0	\$1,002	\$0
Ratio of Retained Earnings to Expenses:	0.00%	4.57%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$1,220	\$0
Per Capita Ending Retained Earnings:	\$0	\$0	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Dunleith Menominee Fire Protection District		
Unit Code:	043/010/06	County:	Jo Daviess
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$582,900		
Equalized Assessed Valuation:	\$95,892,625		
Population:	4,578		
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 23:	\$322,710	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$70	\$195	\$117
Revenues During FY 23:	\$170,137	\$252,305	\$189,609
Expenditures During FY 23:	\$87,018	\$235,291	\$162,648
Per Capita Revenues:	\$37	\$152	\$107
Per Capita Expenditures:	\$19	\$133	\$91
Revenues over/under Expenditures:	\$83,119	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	466.37%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$405,829	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$89	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$23,244	\$0
Total Unreserved Funds:	\$405,829	\$145,545	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,369	\$0
Total Unrestricted Net Assets:	\$0	\$137,714	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$0	\$113,176	\$0
Per Capita Debt:	\$0	\$53	\$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 23:	\$0	\$3,612	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 23:	\$0	\$6,304	\$0
Expenditures During FY 23:	\$0	\$6,406	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	(\$102)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.50%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$3,511	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Dupo Fire Protection District		
Unit Code:	088/040/06	County:	St. Clair
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$622,827		
Equalized Assessed Valuation:	\$45,920,739		
Population:	3,996		
Employees:			
Full Time:			
Part Time:	18		
Salaries Paid:	\$148,794		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$63,665	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$16	\$195	\$117
Revenues During FY 23:	\$495,752	\$252,305	\$189,609
Expenditures During FY 23:	\$578,351	\$235,291	\$162,648
Per Capita Revenues:	\$124	\$152	\$107
Per Capita Expenditures:	\$145	\$133	\$91
Revenues over/under Expenditures:	(\$82,599)	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	26.95%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$155,856	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$39	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$23,244	\$0
Total Unreserved Funds:	\$0	\$145,545	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,369	\$0
Total Unrestricted Net Assets:	\$160,109	\$137,714	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$198,416	\$113,176	\$0
Per Capita Debt:	\$50	\$53	\$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 23:	\$0	\$3,612	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 23:	\$0	\$6,304	\$0
Expenditures During FY 23:	\$0	\$6,406	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	(\$102)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.50%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$3,511	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Dwight Fire Protection District		
Unit Code:	053/030/06	County:	Livingston
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$957,450		
Equalized Assessed Valuation:	\$128,248,337		
Population:	3,840		
Employees:			
Full Time:			
Part Time:	47		
Salaries Paid:	\$354,357		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$468,937	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$122	\$195	\$117
Revenues During FY 23:	\$780,409	\$252,305	\$189,609
Expenditures During FY 23:	\$786,270	\$235,291	\$162,648
Per Capita Revenues:	\$203	\$152	\$107
Per Capita Expenditures:	\$205	\$133	\$91
Revenues over/under Expenditures:	(\$5,861)	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	58.90%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$463,076	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$121	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$23,244	\$0
Total Unreserved Funds:	\$0	\$145,545	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,609	\$26,369	\$0
Total Unrestricted Net Assets:	\$457,467	\$137,714	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$160,093	\$113,176	\$0
Per Capita Debt:	\$42	\$53	\$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 23:	\$0	\$3,612	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 23:	\$0	\$6,304	\$0
Expenditures During FY 23:	\$0	\$6,406	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	(\$102)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.50%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$3,511	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Earlville Fire Protection District		
Unit Code:	050/040/06	County:	Lasalle
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$939,250		
Equalized Assessed Valuation:	\$87,609,591		
Population:	2,586		
Employees:			
Full Time:		11	
Part Time:		30	
Salaries Paid:	\$151,707		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$382,792	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$148	\$195	\$117
Revenues During FY 23:	\$389,429	\$252,305	\$189,609
Expenditures During FY 23:	\$339,341	\$235,291	\$162,648
Per Capita Revenues:	\$151	\$152	\$107
Per Capita Expenditures:	\$131	\$133	\$91
Revenues over/under Expenditures:	\$50,088	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	127.56%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$432,880	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$167	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$23,244	\$0
Total Unreserved Funds:	\$0	\$145,545	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,369	\$0
Total Unrestricted Net Assets:	\$432,880	\$137,714	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$0	\$113,176	\$0
Per Capita Debt:	\$0	\$53	\$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 23:	\$0	\$3,612	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 23:	\$0	\$6,304	\$0
Expenditures During FY 23:	\$0	\$6,406	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	(\$102)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.50%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$3,511	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2023



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:	East Dundee & Countryside Fire Protection District		
Unit Code:	045/050/06	County:	Kane
Fiscal Year End:	12/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,943,254		
Equalized Assessed Valuation:	\$294,002,692		
Population:	10,000		
Employees:			
Full Time:	12		
Part Time:	15		
Salaries Paid:	\$1,738,746		

Blended Component Units
Number Submitted = 1
Firefighters' Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$870,864	\$3,511,389	\$2,093,331
Per Capita Beginning Fund Balance:	\$87	\$15,263	\$137
Revenues During FY 23:	\$3,962,412	\$6,142,392	\$4,070,470
Expenditures During FY 23:	\$4,449,490	\$5,530,518	\$3,583,908
Per Capita Revenues:	\$396	\$47,029	\$281
Per Capita Expenditures:	\$445	\$43,546	\$262
Revenues over/under Expenditures:	(\$487,078)	\$611,874	\$395,849
Ratio of Fund Balance to Expenditures:	19.69%	98.60%	65.52%
Ending Fund Balance for FY 23:	\$876,051	\$4,011,145	\$2,535,391
Per Capita Ending Fund Balance:	\$88	\$18,742	\$160

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$43,885	\$0
Total Unreserved Funds:	\$0	\$63,877	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$59,713	\$878,069	\$190,114
Total Unrestricted Net Assets:	(\$2,446,298)	(\$2,203,032)	\$735,491

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$3,770,818	\$6,309,621	\$485,167
Per Capita Debt:	\$377	\$1,691	\$54
General Obligation Debt over EAV:	1.00%	0.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$332	\$0
Per Capita Beginning Retained Earnings	\$0	\$0	\$0
Revenues During FY 23:	\$0	\$1,193	\$0
Expenditures During FY 23:	\$0	\$192	\$0
Per Capita Revenues:	\$0	\$0	\$0
Per Capita Expenses:	\$0	\$0	\$0
Operating Income (loss):	\$0	\$1,002	\$0
Ratio of Retained Earnings to Expenses:	0.00%	4.57%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$1,220	\$0
Per Capita Ending Retained Earnings:	\$0	\$0	\$0

FISCAL YEAR 2023



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:	East Joliet Fire Protection District		
Unit Code:	099/030/06	County:	Will
Fiscal Year End:	12/31/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$4,491,101		
Equalized Assessed Valuation:	\$199,727,081		
Population:	16,500		
Employees:			
Full Time:	14		
Part Time:	26		
Salaries Paid:	\$1,743,088		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,544,411	\$3,511,389	\$2,093,331
Per Capita Beginning Fund Balance:	\$94	\$15,263	\$137
Revenues During FY 23:	\$4,108,734	\$6,142,392	\$4,070,470
Expenditures During FY 23:	\$4,337,968	\$5,530,518	\$3,583,908
Per Capita Revenues:	\$249	\$47,029	\$281
Per Capita Expenditures:	\$263	\$43,546	\$262
Revenues over/under Expenditures:	(\$229,234)	\$611,874	\$395,849
Ratio of Fund Balance to Expenditures:	42.51%	98.60%	65.52%
Ending Fund Balance for FY 23:	\$1,844,282	\$4,011,145	\$2,535,391
Per Capita Ending Fund Balance:	\$112	\$18,742	\$160

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$43,885	\$0
Total Unreserved Funds:	\$0	\$63,877	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,111,913	\$878,069	\$190,114
Total Unrestricted Net Assets:	(\$1,267,631)	(\$2,203,032)	\$735,491

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$3,172,842	\$6,309,621	\$485,167
Per Capita Debt:	\$192	\$1,691	\$54
General Obligation Debt over EAV:	1.29%	0.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$332	\$0
Per Capita Beginning Retained Earnings	\$0	\$0	\$0
Revenues During FY 23:	\$0	\$1,193	\$0
Expenditures During FY 23:	\$0	\$192	\$0
Per Capita Revenues:	\$0	\$0	\$0
Per Capita Expenses:	\$0	\$0	\$0
Operating Income (loss):	\$0	\$1,002	\$0
Ratio of Retained Earnings to Expenses:	0.00%	4.57%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$1,220	\$0
Per Capita Ending Retained Earnings:	\$0	\$0	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	East Moline Rural Fire Protection District		
Unit Code:	081/100/06	County:	Rock Island
Fiscal Year End:	12/31/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$135,774		
Equalized Assessed Valuation:	\$24,791,247		
Population:	400		
Employees:			
	Full Time:		
	Part Time:		
	Salaries Paid:	\$	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$7,330	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$18	\$195	\$117
Revenues During FY 23:	\$135,883	\$252,305	\$189,609
Expenditures During FY 23:	\$137,643	\$235,291	\$162,648
Per Capita Revenues:	\$340	\$152	\$107
Per Capita Expenditures:	\$344	\$133	\$91
Revenues over/under Expenditures:	(\$1,760)	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	4.05%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$5,570	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$14	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$23,244	\$0
Total Unreserved Funds:	\$5,570	\$145,545	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,369	\$0
Total Unrestricted Net Assets:	\$0	\$137,714	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$0	\$113,176	\$0
Per Capita Debt:	\$0	\$53	\$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 23:	\$0	\$3,612	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 23:	\$0	\$6,304	\$0
Expenditures During FY 23:	\$0	\$6,406	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	(\$102)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.50%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$3,511	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	East Pike Fire Protection District		
Unit Code:	075/020/06	County:	Pike
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$97,062		
Equalized Assessed Valuation:	\$25,163,943		
Population:	10,000		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$35,002	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$4	\$195	\$117
Revenues During FY 23:	\$80,106	\$252,305	\$189,609
Expenditures During FY 23:	\$75,567	\$235,291	\$162,648
Per Capita Revenues:	\$8	\$152	\$107
Per Capita Expenditures:	\$8	\$133	\$91
Revenues over/under Expenditures:	\$4,539	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	52.33%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$39,541	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$4	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$23,244	\$0
Total Unreserved Funds:	(\$60,089)	\$145,545	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,369	\$0
Total Unrestricted Net Assets:	\$0	\$137,714	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$99,632	\$113,176	\$0
Per Capita Debt:	\$10	\$53	\$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 23:	\$0	\$3,612	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 23:	\$0	\$6,304	\$0
Expenditures During FY 23:	\$0	\$6,406	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	(\$102)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.50%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$3,511	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	East Side Fire Protection District		
Unit Code:	083/060/06	County:	Sangamon
Fiscal Year End:	6/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$155,000		
Equalized Assessed Valuation:	\$35,210,827		
Population:	4,900		
Employees:			
Full Time:			
Part Time:	3		
Salaries Paid:	\$3,000		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$66,839	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$14	\$195	\$117
Revenues During FY 23:	\$152,093	\$252,305	\$189,609
Expenditures During FY 23:	\$152,012	\$235,291	\$162,648
Per Capita Revenues:	\$31	\$152	\$107
Per Capita Expenditures:	\$31	\$133	\$91
Revenues over/under Expenditures:	\$81	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	44.02%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$66,920	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$14	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$62,920	\$23,244	\$0
Total Unreserved Funds:	\$4,000	\$145,545	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,369	\$0
Total Unrestricted Net Assets:	\$0	\$137,714	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$0	\$113,176	\$0
Per Capita Debt:	\$0	\$53	\$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 23:	\$0	\$3,612	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 23:	\$0	\$6,304	\$0
Expenditures During FY 23:	\$0	\$6,406	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	(\$102)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.50%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$3,511	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	East Side Fire Protection District		
Unit Code:	088/050/06	County:	St. Clair
Fiscal Year End:	5/31/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$956,120		
Equalized Assessed Valuation:	\$239,165,379		
Population:	13,500		
Employees:			
Full Time:			
Part Time:	27		
Salaries Paid:	\$87,881		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,220,619	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$90	\$195	\$117
Revenues During FY 23:	\$631,740	\$252,305	\$189,609
Expenditures During FY 23:	\$1,038,769	\$235,291	\$162,648
Per Capita Revenues:	\$47	\$152	\$107
Per Capita Expenditures:	\$77	\$133	\$91
Revenues over/under Expenditures:	(\$407,029)	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	78.32%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$813,590	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$60	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$195,697	\$23,244	\$0
Total Unreserved Funds:	\$617,893	\$145,545	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,369	\$0
Total Unrestricted Net Assets:	\$0	\$137,714	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$0	\$113,176	\$0
Per Capita Debt:	\$0	\$53	\$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 23:	\$0	\$3,612	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 23:	\$0	\$6,304	\$0
Expenditures During FY 23:	\$0	\$6,406	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	(\$102)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.50%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$3,511	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Eastern Prairie Fire Protection District		
Unit Code:	010/040/06	County:	Champaign
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$394,700		
Equalized Assessed Valuation:	\$32,810,749		
Population:	3,500		
Employees:			
	Full Time:		
	Part Time:	30	
	Salaries Paid:	\$35,310	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$569,334	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$163	\$195	\$117
Revenues During FY 23:	\$260,061	\$252,305	\$189,609
Expenditures During FY 23:	\$211,625	\$235,291	\$162,648
Per Capita Revenues:	\$74	\$152	\$107
Per Capita Expenditures:	\$60	\$133	\$91
Revenues over/under Expenditures:	\$48,436	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	291.92%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$617,770	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$177	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$23,244	\$0
Total Unreserved Funds:	\$0	\$145,545	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,369	\$0
Total Unrestricted Net Assets:	\$617,770	\$137,714	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$0	\$113,176	\$0
Per Capita Debt:	\$0	\$53	\$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 23:	\$0	\$3,612	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 23:	\$0	\$6,304	\$0
Expenditures During FY 23:	\$0	\$6,406	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	(\$102)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.50%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$3,511	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Easton Rural Fire Protection District														
Unit Code:	060/010/06	County:	Mason												
Fiscal Year End:	4/30/2023														
Accounting Method:	Cash														
Appropriation or Budget:	\$142,395														
Equalized Assessed Valuation:	\$34,268,692														
Population:	700														
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 23:	\$41,530	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$59	\$195	\$117
Revenues During FY 23:	\$124,337	\$252,305	\$189,609
Expenditures During FY 23:	\$80,764	\$235,291	\$162,648
Per Capita Revenues:	\$178	\$152	\$107
Per Capita Expenditures:	\$115	\$133	\$91
Revenues over/under Expenditures:	\$43,573	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	105.37%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$85,103	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$122	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$23,244	\$0
Total Unreserved Funds:	\$85,104	\$145,545	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,369	\$0
Total Unrestricted Net Assets:	\$0	\$137,714	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$0	\$113,176	\$0
Per Capita Debt:	\$0	\$53	\$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 23:	\$0	\$3,612	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 23:	\$0	\$6,304	\$0
Expenditures During FY 23:	\$0	\$6,406	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	(\$102)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.50%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$3,511	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Edge-Scott Fire Protection District		
Unit Code:	010/045/06	County:	Champaign
Fiscal Year End:	12/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$353,761		
Equalized Assessed Valuation:	\$25,589,043		
Population:	2,000		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$612,647	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$306	\$195	\$117
Revenues During FY 23:	\$142,545	\$252,305	\$189,609
Expenditures During FY 23:	\$108,100	\$235,291	\$162,648
Per Capita Revenues:	\$71	\$152	\$107
Per Capita Expenditures:	\$54	\$133	\$91
Revenues over/under Expenditures:	\$34,445	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	599.51%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$648,072	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$324	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$122,344	\$23,244	\$0
Total Unreserved Funds:	\$525,729	\$145,545	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,369	\$0
Total Unrestricted Net Assets:	\$525,729	\$137,714	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$38,105	\$113,176	\$0
Per Capita Debt:	\$19	\$53	\$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 23:	\$0	\$3,612	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 23:	\$0	\$6,304	\$0
Expenditures During FY 23:	\$0	\$6,406	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	(\$102)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.50%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$3,511	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Edgewood Bi-County Fire Protection District														
Unit Code:	025/030/06	County:	Effingham												
Fiscal Year End:	4/30/2023														
Accounting Method:	Cash														
Appropriation or Budget:	\$87,350														
Equalized Assessed Valuation:	\$26,212,063														
Population:	3,000														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:	\$		
Full Time:															
Part Time:															
Salaries Paid:	\$														

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$255,530	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$85	\$195	\$117
Revenues During FY 23:	\$119,269	\$252,305	\$189,609
Expenditures During FY 23:	\$64,713	\$235,291	\$162,648
Per Capita Revenues:	\$40	\$152	\$107
Per Capita Expenditures:	\$22	\$133	\$91
Revenues over/under Expenditures:	\$54,556	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	479.17%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$310,086	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$103	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$23,244	\$0
Total Unreserved Funds:	\$310,086	\$145,545	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,369	\$0
Total Unrestricted Net Assets:	\$0	\$137,714	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$0	\$113,176	\$0
Per Capita Debt:	\$0	\$53	\$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 23:	\$0	\$3,612	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 23:	\$0	\$6,304	\$0
Expenditures During FY 23:	\$0	\$6,406	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	(\$102)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.50%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$3,511	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Edinburg Fire Protection District		
Unit Code:	011/020/06	County:	Christian
Fiscal Year End:	5/31/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$136,978		
Equalized Assessed Valuation:	\$26,286,017		
Population:	1,085		
Employees:			
Full Time:			
Part Time:	19		
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 23:	\$59,623	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$55	\$195	\$117
Revenues During FY 23:	\$83,942	\$252,305	\$189,609
Expenditures During FY 23:	\$80,133	\$235,291	\$162,648
Per Capita Revenues:	\$77	\$152	\$107
Per Capita Expenditures:	\$74	\$133	\$91
Revenues over/under Expenditures:	\$3,809	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	79.16%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$63,432	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$58	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$23,244	\$0
Total Unreserved Funds:	\$51,045	\$145,545	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,369	\$0
Total Unrestricted Net Assets:	\$0	\$137,714	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$115,000	\$113,176	\$0
Per Capita Debt:	\$106	\$53	\$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 23:	\$0	\$3,612	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 23:	\$0	\$6,304	\$0
Expenditures During FY 23:	\$0	\$6,406	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	(\$102)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.50%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$3,511	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	El Paso Fire Protection District		
Unit Code:	102/030/06	County:	Woodford
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,750,476		
Equalized Assessed Valuation:	\$120,231,336		
Population:	4,000		
Employees:			
Full Time:		10	
Part Time:		56	
Salaries Paid:		\$1,413,415	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$654,282	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$164	\$195	\$117
Revenues During FY 23:	\$405,485	\$252,305	\$189,609
Expenditures During FY 23:	\$450,671	\$235,291	\$162,648
Per Capita Revenues:	\$101	\$152	\$107
Per Capita Expenditures:	\$113	\$133	\$91
Revenues over/under Expenditures:	(\$45,186)	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	135.15%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$609,096	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$152	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$23,244	\$0
Total Unreserved Funds:	\$0	\$145,545	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$31,501	\$26,369	\$0
Total Unrestricted Net Assets:	\$577,595	\$137,714	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$353,023	\$113,176	\$0
Per Capita Debt:	\$88	\$53	\$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 23:	\$1,754,556	\$3,612	\$0
Per Capita Beginning Retained Earnings	\$439	\$1	\$0
Revenues During FY 23:	\$2,510,596	\$6,304	\$0
Expenditures During FY 23:	\$2,413,206	\$6,406	\$0
Per Capita Revenues:	\$628	\$3	\$0
Per Capita Expenses:	\$603	\$3	\$0
Operating Income (loss):	\$97,390	(\$102)	\$0
Ratio of Retained Earnings to Expenses:	76.74%	1.50%	0.00%
Ending Retained Earnings for FY 23:	\$1,851,946	\$3,511	\$0
Per Capita Ending Retained Earnings:	\$463	\$1	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Elba-Salem Fire Protection District		
Unit Code:	048/030/06	County:	Knox
Fiscal Year End:	5/31/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$270,300		
Equalized Assessed Valuation:	\$35,502,978		
Population:	1,290		
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 23:	\$127,583	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$99	\$195	\$117
Revenues During FY 23:	\$203,071	\$252,305	\$189,609
Expenditures During FY 23:	\$173,367	\$235,291	\$162,648
Per Capita Revenues:	\$157	\$152	\$107
Per Capita Expenditures:	\$134	\$133	\$91
Revenues over/under Expenditures:	\$29,704	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	90.72%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$157,287	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$122	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$23,244	\$0
Total Unreserved Funds:	\$157,287	\$145,545	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,369	\$0
Total Unrestricted Net Assets:	\$0	\$137,714	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$0	\$113,176	\$0
Per Capita Debt:	\$0	\$53	\$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 23:	\$0	\$3,612	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 23:	\$0	\$6,304	\$0
Expenditures During FY 23:	\$0	\$6,406	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	(\$102)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.50%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$3,511	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2023



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:	Elburn-Countryside Fire Protection District		
Unit Code:	045/060/06	County:	Kane
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$14,233,217		
Equalized Assessed Valuation:	\$980,659,572		
Population:	23,500		
Employees:			
Full Time:		34	
Part Time:		33	
Salaries Paid:		\$4,404,603	

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 23:	\$2,768,311	\$3,511,389	\$2,093,331
Per Capita Beginning Fund Balance:	\$118	\$15,263	\$137
Revenues During FY 23:	\$8,539,546	\$6,142,392	\$4,070,470
Expenditures During FY 23:	\$7,830,899	\$5,530,518	\$3,583,908
Per Capita Revenues:	\$363	\$47,029	\$281
Per Capita Expenditures:	\$333	\$43,546	\$262
Revenues over/under Expenditures:	\$708,647	\$611,874	\$395,849
Ratio of Fund Balance to Expenditures:	39.37%	98.60%	65.52%
Ending Fund Balance for FY 23:	\$3,083,131	\$4,011,145	\$2,535,391
Per Capita Ending Fund Balance:	\$131	\$18,742	\$160
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$43,885	\$0
Total Unreserved Funds:	\$0	\$63,877	\$0
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$34,075	\$878,069	\$190,114
Total Unrestricted Net Assets:	(\$1,796,599)	(\$2,203,032)	\$735,491

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$1,054,362	\$6,309,621	\$485,167
Per Capita Debt:	\$45	\$1,691	\$54
General Obligation Debt over EAV:	0.00%	0.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$332	\$0
Per Capita Beginning Retained Earnings	\$0	\$0	\$0
Revenues During FY 23:	\$0	\$1,193	\$0
Expenditures During FY 23:	\$0	\$192	\$0
Per Capita Revenues:	\$0	\$0	\$0
Per Capita Expenses:	\$0	\$0	\$0
Operating Income (loss):	\$0	\$1,002	\$0
Ratio of Retained Earnings to Expenses:	0.00%	4.57%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$1,220	\$0
Per Capita Ending Retained Earnings:	\$0	\$0	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Elizabeth Fire Protection District		
Unit Code:	043/020/06	County:	Jo Daviess
Fiscal Year End:	5/31/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$857,456		
Equalized Assessed Valuation:	\$107,484,926		
Population:	2,850		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$8,959		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$355,248	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$125	\$195	\$117
Revenues During FY 23:	\$206,647	\$252,305	\$189,609
Expenditures During FY 23:	\$68,383	\$235,291	\$162,648
Per Capita Revenues:	\$73	\$152	\$107
Per Capita Expenditures:	\$24	\$133	\$91
Revenues over/under Expenditures:	\$138,264	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	721.69%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$493,512	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$173	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$23,244	\$0
Total Unreserved Funds:	\$493,511	\$145,545	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,369	\$0
Total Unrestricted Net Assets:	\$0	\$137,714	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$0	\$113,176	\$0
Per Capita Debt:	\$0	\$53	\$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 23:	\$0	\$3,612	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 23:	\$0	\$6,304	\$0
Expenditures During FY 23:	\$0	\$6,406	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	(\$102)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.50%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$3,511	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Elkhart Fire Protection District		
Unit Code:	054/020/06	County:	Logan
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$211,857		
Equalized Assessed Valuation:	\$53,856,563		
Population:	459		
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 23:	\$337,410	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$735	\$195	\$117
Revenues During FY 23:	\$123,600	\$252,305	\$189,609
Expenditures During FY 23:	\$95,824	\$235,291	\$162,648
Per Capita Revenues:	\$269	\$152	\$107
Per Capita Expenditures:	\$209	\$133	\$91
Revenues over/under Expenditures:	\$27,776	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	381.10%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$365,186	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$796	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$23,244	\$0
Total Unreserved Funds:	\$365,187	\$145,545	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,369	\$0
Total Unrestricted Net Assets:	\$0	\$137,714	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$2,260	\$113,176	\$0
Per Capita Debt:	\$5	\$53	\$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 23:	\$0	\$3,612	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 23:	\$0	\$6,304	\$0
Expenditures During FY 23:	\$0	\$6,406	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	(\$102)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.50%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$3,511	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Elliott Fire Protection District		
Unit Code:	027/060/06	County:	Ford
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$68,801		
Equalized Assessed Valuation:	\$18,267,274		
Population:	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 23:	\$44,264	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$76	\$195	\$117
Revenues During FY 23:	\$47,328	\$252,305	\$189,609
Expenditures During FY 23:	\$39,981	\$235,291	\$162,648
Per Capita Revenues:	\$82	\$152	\$107
Per Capita Expenditures:	\$69	\$133	\$91
Revenues over/under Expenditures:	\$7,347	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	129.09%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$51,611	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$89	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$23,244	\$0
Total Unreserved Funds:	\$0	\$145,545	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,369	\$0
Total Unrestricted Net Assets:	\$26,016	\$137,714	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$0	\$113,176	\$0
Per Capita Debt:	\$0	\$53	\$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 23:	\$0	\$3,612	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 23:	\$0	\$6,304	\$0
Expenditures During FY 23:	\$0	\$6,406	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	(\$102)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.50%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$3,511	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Ellsworth Fire Protection District		
Unit Code:	064/090/06	County:	McLean
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$141,520		
Equalized Assessed Valuation:	\$36,143,605		
Population:	775		
Employees:			
Full Time:			
Part Time:	23		
Salaries Paid:	\$18,740		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$50,073	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$65	\$195	\$117
Revenues During FY 23:	\$143,389	\$252,305	\$189,609
Expenditures During FY 23:	\$145,430	\$235,291	\$162,648
Per Capita Revenues:	\$185	\$152	\$107
Per Capita Expenditures:	\$188	\$133	\$91
Revenues over/under Expenditures:	(\$2,041)	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	33.03%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$48,032	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$62	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$23,244	\$0
Total Unreserved Funds:	\$0	\$145,545	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,369	\$0
Total Unrestricted Net Assets:	\$48,032	\$137,714	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$324,043	\$113,176	\$0
Per Capita Debt:	\$418	\$53	\$0
General Obligation Debt over EAV:	0.79%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$3,612	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 23:	\$0	\$6,304	\$0
Expenditures During FY 23:	\$0	\$6,406	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	(\$102)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.50%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$3,511	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Elmwood Fire Protection District		
Unit Code:	072/040/06	County:	Peoria
Fiscal Year End:	6/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$290,100		
Equalized Assessed Valuation:	\$47,983,343		
Population:	2,100		
Employees:			
	Full Time:		
	Part Time:		
	Salaries Paid:	\$	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$87,518	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$42	\$195	\$117
Revenues During FY 23:	\$280,674	\$252,305	\$189,609
Expenditures During FY 23:	\$249,301	\$235,291	\$162,648
Per Capita Revenues:	\$134	\$152	\$107
Per Capita Expenditures:	\$119	\$133	\$91
Revenues over/under Expenditures:	\$31,373	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	47.69%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$118,891	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$57	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$23,244	\$0
Total Unreserved Funds:	\$87,518	\$145,545	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,369	\$0
Total Unrestricted Net Assets:	\$0	\$137,714	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$0	\$113,176	\$0
Per Capita Debt:	\$0	\$53	\$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 23:	\$0	\$3,612	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 23:	\$0	\$6,304	\$0
Expenditures During FY 23:	\$0	\$6,406	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	(\$102)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.50%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$3,511	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2023



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:	Elwood Fire Protection District		
Unit Code:	099/040/06	County:	Will
Fiscal Year End:	12/31/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$10,416,277		
Equalized Assessed Valuation:	\$582,691,450		
Population:	5,000		
Employees:			
Full Time:	2		
Part Time:	5		
Salaries Paid:	\$296,817		

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 23:	\$3,672,549	\$3,511,389	\$2,093,331
Per Capita Beginning Fund Balance:	\$735	\$15,263	\$137
Revenues During FY 23:	\$6,227,529	\$6,142,392	\$4,070,470
Expenditures During FY 23:	\$4,964,784	\$5,530,518	\$3,583,908
Per Capita Revenues:	\$1,246	\$47,029	\$281
Per Capita Expenditures:	\$993	\$43,546	\$262
Revenues over/under Expenditures:	\$1,262,745	\$611,874	\$395,849
Ratio of Fund Balance to Expenditures:	64.16%	98.60%	65.52%
Ending Fund Balance for FY 23:	\$3,185,294	\$4,011,145	\$2,535,391
Per Capita Ending Fund Balance:	\$637	\$18,742	\$160
 <u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$43,885	\$0
Total Unreserved Funds:	\$0	\$63,877	\$0
 <u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$146,216	\$878,069	\$190,114
Total Unrestricted Net Assets:	\$4,588,750	(\$2,203,032)	\$735,491

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$1,480,912	\$6,309,621	\$485,167
Per Capita Debt:	\$296	\$1,691	\$54
General Obligation Debt over EAV:	0.00%	0.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$332	\$0
Per Capita Beginning Retained Earnings	\$0	\$0	\$0
Revenues During FY 23:	\$0	\$1,193	\$0
Expenditures During FY 23:	\$0	\$192	\$0
Per Capita Revenues:	\$0	\$0	\$0
Per Capita Expenses:	\$0	\$0	\$0
Operating Income (loss):	\$0	\$1,002	\$0
Ratio of Retained Earnings to Expenses:	0.00%	4.57%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$1,220	\$0
Per Capita Ending Retained Earnings:	\$0	\$0	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Emden Fire Protection District		
Unit Code:	054/030/06	County:	Logan
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$132,300		
Equalized Assessed Valuation:	\$37,697,146		
Population:	1,100		
Employees:			
Full Time:			
Part Time:	21		
Salaries Paid:	\$13,827		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$149,960	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$136	\$195	\$117
Revenues During FY 23:	\$88,510	\$252,305	\$189,609
Expenditures During FY 23:	\$52,084	\$235,291	\$162,648
Per Capita Revenues:	\$80	\$152	\$107
Per Capita Expenditures:	\$47	\$133	\$91
Revenues over/under Expenditures:	\$36,426	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	357.86%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$186,386	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$169	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$23,244	\$0
Total Unreserved Funds:	\$186,386	\$145,545	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,369	\$0
Total Unrestricted Net Assets:	\$0	\$137,714	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$0	\$113,176	\$0
Per Capita Debt:	\$0	\$53	\$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 23:	\$0	\$3,612	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 23:	\$0	\$6,304	\$0
Expenditures During FY 23:	\$0	\$6,406	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	(\$102)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.50%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$3,511	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Emerald Mound Fire Protection District														
Unit Code:	088/060/06	County:	St. Clair												
Fiscal Year End:	5/31/2023														
Accounting Method:	Cash With Assets														
Appropriation or Budget:	\$1,435,319														
Equalized Assessed Valuation:	\$105,741,080														
Population:	4,700														
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 23:	\$508,034	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$108	\$195	\$117
Revenues During FY 23:	\$477,119	\$252,305	\$189,609
Expenditures During FY 23:	\$788,017	\$235,291	\$162,648
Per Capita Revenues:	\$102	\$152	\$107
Per Capita Expenditures:	\$168	\$133	\$91
Revenues over/under Expenditures:	(\$310,898)	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	69.43%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$547,136	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$116	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$23,244	\$0
Total Unreserved Funds:	\$0	\$145,545	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$44,346	\$26,369	\$0
Total Unrestricted Net Assets:	\$502,790	\$137,714	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$1,318,925	\$113,176	\$0
Per Capita Debt:	\$281	\$53	\$0
General Obligation Debt over EAV:	0.93%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$3,612	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 23:	\$0	\$6,304	\$0
Expenditures During FY 23:	\$0	\$6,406	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	(\$102)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.50%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$3,511	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Emington-Campus Fire Protection District								
Unit Code:	053/035/06	County:	Livingston						
Fiscal Year End:	4/30/2023								
Accounting Method:	Cash With Assets								
Appropriation or Budget:	\$167,500								
Equalized Assessed Valuation:	\$20,539,302								
Population:	450								
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td style="border: 1px solid black; width: 30%;"></td> </tr> <tr> <td>Part Time:</td> <td style="border: 1px solid black;"></td> </tr> <tr> <td>Salaries Paid:</td> <td style="border: 1px solid black; 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 23:	\$76,592	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$170	\$195	\$117
Revenues During FY 23:	\$49,835	\$252,305	\$189,609
Expenditures During FY 23:	\$35,583	\$235,291	\$162,648
Per Capita Revenues:	\$111	\$152	\$107
Per Capita Expenditures:	\$79	\$133	\$91
Revenues over/under Expenditures:	\$14,252	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	255.30%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$90,844	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$202	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$23,244	\$0
Total Unreserved Funds:	\$0	\$145,545	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$9,423	\$26,369	\$0
Total Unrestricted Net Assets:	\$81,421	\$137,714	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$0	\$113,176	\$0
Per Capita Debt:	\$0	\$53	\$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 23:	\$0	\$3,612	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 23:	\$0	\$6,304	\$0
Expenditures During FY 23:	\$0	\$6,406	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	(\$102)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.50%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$3,511	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Emmet Chalmers Fire Protection District		
Unit Code:	062/025/06	County:	McDonough
Fiscal Year End:	6/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$52,168		
Equalized Assessed Valuation:	\$28,638,313		
Population:	2,058		
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 23:	\$100,404	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$49	\$195	\$117
Revenues During FY 23:	\$54,391	\$252,305	\$189,609
Expenditures During FY 23:	\$49,924	\$235,291	\$162,648
Per Capita Revenues:	\$26	\$152	\$107
Per Capita Expenditures:	\$24	\$133	\$91
Revenues over/under Expenditures:	\$4,467	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	210.06%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$104,871	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$51	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$23,244	\$0
Total Unreserved Funds:	\$0	\$145,545	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,369	\$0
Total Unrestricted Net Assets:	\$0	\$137,714	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$0	\$113,176	\$0
Per Capita Debt:	\$0	\$53	\$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 23:	\$0	\$3,612	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 23:	\$0	\$6,304	\$0
Expenditures During FY 23:	\$0	\$6,406	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	(\$102)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.50%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$3,511	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Enfield Fire Protection District		
Unit Code:	097/010/06	County:	White
Fiscal Year End:	10/31/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$41,047		
Equalized Assessed Valuation:	\$19,910,689		
Population:	521		
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 23:	\$163,158	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$313	\$195	\$117
Revenues During FY 23:	\$28,377	\$252,305	\$189,609
Expenditures During FY 23:	\$49,689	\$235,291	\$162,648
Per Capita Revenues:	\$54	\$152	\$107
Per Capita Expenditures:	\$95	\$133	\$91
Revenues over/under Expenditures:	(\$21,312)	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	285.47%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$141,846	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$272	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$23,244	\$0
Total Unreserved Funds:	\$0	\$145,545	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$141,846	\$26,369	\$0
Total Unrestricted Net Assets:	\$0	\$137,714	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$15,211	\$113,176	\$0
Per Capita Debt:	\$29	\$53	\$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 23:	\$0	\$3,612	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 23:	\$0	\$6,304	\$0
Expenditures During FY 23:	\$0	\$6,406	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	(\$102)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.50%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$3,511	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Erie Fire Protection District		
Unit Code:	098/020/06	County:	Whiteside
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,423,721		
Equalized Assessed Valuation:	\$72,907,753		
Population:	1,859		
Employees:			
Full Time:	13		
Part Time:	44		
Salaries Paid:	\$216,652		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,349,683	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$726	\$195	\$117
Revenues During FY 23:	\$843,103	\$252,305	\$189,609
Expenditures During FY 23:	\$555,671	\$235,291	\$162,648
Per Capita Revenues:	\$454	\$152	\$107
Per Capita Expenditures:	\$299	\$133	\$91
Revenues over/under Expenditures:	\$287,432	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	294.62%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$1,637,115	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$881	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$23,244	\$0
Total Unreserved Funds:	\$0	\$145,545	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,369	\$0
Total Unrestricted Net Assets:	\$1,637,115	\$137,714	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$0	\$113,176	\$0
Per Capita Debt:	\$0	\$53	\$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 23:	\$0	\$3,612	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 23:	\$0	\$6,304	\$0
Expenditures During FY 23:	\$0	\$6,406	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	(\$102)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.50%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$3,511	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2023



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:	Eureka-Goodfield Fire Protection District		
Unit Code:	102/040/06	County:	Woodford
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,676,735		
Equalized Assessed Valuation:	\$192,606,016		
Population:	6,131		
Employees:			
Full Time:	5		
Part Time:	51		
Salaries Paid:	\$770,874		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$241,370	\$3,511,389	\$2,093,331
Per Capita Beginning Fund Balance:	\$39	\$15,263	\$137
Revenues During FY 23:	\$3,432,753	\$6,142,392	\$4,070,470
Expenditures During FY 23:	\$2,640,050	\$5,530,518	\$3,583,908
Per Capita Revenues:	\$560	\$47,029	\$281
Per Capita Expenditures:	\$431	\$43,546	\$262
Revenues over/under Expenditures:	\$792,703	\$611,874	\$395,849
Ratio of Fund Balance to Expenditures:	39.17%	98.60%	65.52%
Ending Fund Balance for FY 23:	\$1,034,073	\$4,011,145	\$2,535,391
Per Capita Ending Fund Balance:	\$169	\$18,742	\$160

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$43,885	\$0
Total Unreserved Funds:	\$0	\$63,877	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$878,069	\$190,114
Total Unrestricted Net Assets:	\$1,034,073	(\$2,203,032)	\$735,491

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$449,829	\$6,309,621	\$485,167
Per Capita Debt:	\$73	\$1,691	\$54
General Obligation Debt over EAV:	0.00%	0.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$332	\$0
Per Capita Beginning Retained Earnings	\$0	\$0	\$0
Revenues During FY 23:	\$0	\$1,193	\$0
Expenditures During FY 23:	\$0	\$192	\$0
Per Capita Revenues:	\$0	\$0	\$0
Per Capita Expenses:	\$0	\$0	\$0
Operating Income (loss):	\$0	\$1,002	\$0
Ratio of Retained Earnings to Expenses:	0.00%	4.57%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$1,220	\$0
Per Capita Ending Retained Earnings:	\$0	\$0	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Ewing-Northern Fire Protection District		
Unit Code:	028/005/06	County:	Franklin
Fiscal Year End:	12/31/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$312,207		
Equalized Assessed Valuation:	\$70,233,229		
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 23:	\$304,329	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$87	\$195	\$117
Revenues During FY 23:	\$205,563	\$252,305	\$189,609
Expenditures During FY 23:	\$211,149	\$235,291	\$162,648
Per Capita Revenues:	\$59	\$152	\$107
Per Capita Expenditures:	\$60	\$133	\$91
Revenues over/under Expenditures:	(\$5,586)	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	141.48%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$298,743	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$85	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$23,244	\$0
Total Unreserved Funds:	\$0	\$145,545	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$19,817	\$26,369	\$0
Total Unrestricted Net Assets:	\$278,926	\$137,714	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$0	\$113,176	\$0
Per Capita Debt:	\$0	\$53	\$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 23:	\$0	\$3,612	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 23:	\$0	\$6,304	\$0
Expenditures During FY 23:	\$0	\$6,406	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	(\$102)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.50%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$3,511	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	F M C Fire Protection District		
Unit Code:	092/035/06	County:	Vermilion
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$152,000		
Equalized Assessed Valuation:	\$1,000,000		
Population:	500		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$0	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$0	\$195	\$117
Revenues During FY 23:	\$152,000	\$252,305	\$189,609
Expenditures During FY 23:	\$152,000	\$235,291	\$162,648
Per Capita Revenues:	\$304	\$152	\$107
Per Capita Expenditures:	\$304	\$133	\$91
Revenues over/under Expenditures:	\$0	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	0.00%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$0	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$0	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$23,244	\$0
Total Unreserved Funds:	\$0	\$145,545	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,369	\$0
Total Unrestricted Net Assets:	\$0	\$137,714	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$0	\$113,176	\$0
Per Capita Debt:	\$0	\$53	\$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 23:	\$0	\$3,612	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 23:	\$0	\$6,304	\$0
Expenditures During FY 23:	\$0	\$6,406	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	(\$102)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.50%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$3,511	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Fairbury Rural Fire Protection District		
Unit Code:	053/037/06	County:	Livingston
Fiscal Year End:	5/31/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$41,318		
Equalized Assessed Valuation:	\$60,976,752		
Population:	626		
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 23:	\$46,502	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$74	\$195	\$117
Revenues During FY 23:	\$38,937	\$252,305	\$189,609
Expenditures During FY 23:	\$50,259	\$235,291	\$162,648
Per Capita Revenues:	\$62	\$152	\$107
Per Capita Expenditures:	\$80	\$133	\$91
Revenues over/under Expenditures:	(\$11,322)	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	70.00%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$35,180	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$56	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$23,244	\$0
Total Unreserved Funds:	\$35,180	\$145,545	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,369	\$0
Total Unrestricted Net Assets:	\$0	\$137,714	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$0	\$113,176	\$0
Per Capita Debt:	\$0	\$53	\$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 23:	\$0	\$3,612	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 23:	\$0	\$6,304	\$0
Expenditures During FY 23:	\$0	\$6,406	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	(\$102)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.50%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$3,511	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Fairfield Rural Fire Protection District		
Unit Code:	096/015/06	County:	Wayne
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$225,850		
Equalized Assessed Valuation:	\$88,041,590		
Population:	4,000		
Employees:			
	Full Time:		
	Part Time:	1	
	Salaries Paid:	\$4,548	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$133,336	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$33	\$195	\$117
Revenues During FY 23:	\$403,559	\$252,305	\$189,609
Expenditures During FY 23:	\$290,670	\$235,291	\$162,648
Per Capita Revenues:	\$101	\$152	\$107
Per Capita Expenditures:	\$73	\$133	\$91
Revenues over/under Expenditures:	\$112,889	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	61.18%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$177,824	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$44	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$23,244	\$0
Total Unreserved Funds:	\$0	\$145,545	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,104	\$26,369	\$0
Total Unrestricted Net Assets:	\$176,720	\$137,714	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$252,583	\$113,176	\$0
Per Capita Debt:	\$63	\$53	\$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 23:	\$0	\$3,612	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 23:	\$0	\$6,304	\$0
Expenditures During FY 23:	\$0	\$6,406	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	(\$102)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.50%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$3,511	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Fairview Fire Protection District		
Unit Code:	029/070/06	County:	Fulton
Fiscal Year End:	6/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$284,200		
Equalized Assessed Valuation:	\$31,377,891		
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 23:	\$373,823	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$374	\$195	\$117
Revenues During FY 23:	\$181,477	\$252,305	\$189,609
Expenditures During FY 23:	\$180,624	\$235,291	\$162,648
Per Capita Revenues:	\$181	\$152	\$107
Per Capita Expenditures:	\$181	\$133	\$91
Revenues over/under Expenditures:	\$853	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	207.43%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$374,676	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$375	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$23,244	\$0
Total Unreserved Funds:	\$374,676	\$145,545	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,369	\$0
Total Unrestricted Net Assets:	\$0	\$137,714	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$26,927	\$113,176	\$0
Per Capita Debt:	\$27	\$53	\$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 23:	\$0	\$3,612	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 23:	\$0	\$6,304	\$0
Expenditures During FY 23:	\$0	\$6,406	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	(\$102)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.50%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$3,511	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2023



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:	Fairview-Caseyville Twp Fire Protection District		
Unit Code:	088/070/06	County:	St. Clair
Fiscal Year End:	5/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,001,928		
Equalized Assessed Valuation:	\$411,058,113		
Population:	21,106		
Employees:			
	Full Time:	3	
	Part Time:	26	
	Salaries Paid:	\$417,203	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,539,604	\$3,511,389	\$2,093,331
Per Capita Beginning Fund Balance:	\$73	\$15,263	\$137
Revenues During FY 23:	\$1,627,267	\$6,142,392	\$4,070,470
Expenditures During FY 23:	\$989,472	\$5,530,518	\$3,583,908
Per Capita Revenues:	\$77	\$47,029	\$281
Per Capita Expenditures:	\$47	\$43,546	\$262
Revenues over/under Expenditures:	\$637,795	\$611,874	\$395,849
Ratio of Fund Balance to Expenditures:	220.06%	98.60%	65.52%
Ending Fund Balance for FY 23:	\$2,177,399	\$4,011,145	\$2,535,391
Per Capita Ending Fund Balance:	\$103	\$18,742	\$160

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$43,885	\$0
Total Unreserved Funds:	\$0	\$63,877	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$187,395	\$878,069	\$190,114
Total Unrestricted Net Assets:	\$5,259,487	(\$2,203,032)	\$735,491

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$0	\$6,309,621	\$485,167
Per Capita Debt:	\$0	\$1,691	\$54
General Obligation Debt over EAV:	0.00%	0.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$332	\$0
Per Capita Beginning Retained Earnings	\$0	\$0	\$0
Revenues During FY 23:	\$0	\$1,193	\$0
Expenditures During FY 23:	\$0	\$192	\$0
Per Capita Revenues:	\$0	\$0	\$0
Per Capita Expenses:	\$0	\$0	\$0
Operating Income (loss):	\$0	\$1,002	\$0
Ratio of Retained Earnings to Expenses:	0.00%	4.57%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$1,220	\$0
Per Capita Ending Retained Earnings:	\$0	\$0	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Farina Fire Protection District		
Unit Code:	026/020/06	County:	Fayette
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$86,251		
Equalized Assessed Valuation:	\$26,134,090		
Population:	1,407		
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 23:	\$94,927	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$67	\$195	\$117
Revenues During FY 23:	\$86,251	\$252,305	\$189,609
Expenditures During FY 23:	\$61,538	\$235,291	\$162,648
Per Capita Revenues:	\$61	\$152	\$107
Per Capita Expenditures:	\$44	\$133	\$91
Revenues over/under Expenditures:	\$24,713	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	194.42%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$119,640	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$85	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$24,713	\$23,244	\$0
Total Unreserved Funds:	\$0	\$145,545	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,369	\$0
Total Unrestricted Net Assets:	\$0	\$137,714	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$0	\$113,176	\$0
Per Capita Debt:	\$0	\$53	\$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 23:	\$0	\$3,612	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 23:	\$0	\$6,304	\$0
Expenditures During FY 23:	\$0	\$6,406	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	(\$102)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.50%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$3,511	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Farmer City Fire Protection District		
Unit Code:	020/010/06	County:	Dewitt
Fiscal Year End:	6/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$815,460		
Equalized Assessed Valuation:	\$79,880,537		
Population:	3,500		
Employees:			
Full Time:			
Part Time:	16		
Salaries Paid:	\$5,496		

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,010,648	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$289	\$195	\$117
Revenues During FY 23:	\$572,201	\$252,305	\$189,609
Expenditures During FY 23:	\$429,646	\$235,291	\$162,648
Per Capita Revenues:	\$163	\$152	\$107
Per Capita Expenditures:	\$123	\$133	\$91
Revenues over/under Expenditures:	\$142,555	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	268.41%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$1,153,203	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$329	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$23,244	\$0
Total Unreserved Funds:	\$0	\$145,545	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$228,060	\$26,369	\$0
Total Unrestricted Net Assets:	\$925,143	\$137,714	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$0	\$113,176	\$0
Per Capita Debt:	\$0	\$53	\$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 23:	\$0	\$3,612	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 23:	\$0	\$6,304	\$0
Expenditures During FY 23:	\$0	\$6,406	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	(\$102)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.50%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$3,511	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Farmersville-Waggoner Fire Protection District		
Unit Code:	068/030/06	County:	Montgomery
Fiscal Year End:	10/31/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$192,000		
Equalized Assessed Valuation:	\$2,250,000		
Population:	2,500		
Employees:			
	Full Time:		
	Part Time:		
	Salaries Paid:	\$	

Blended Component Units
<p>Number Submitted = 1</p> <p>Farmersville-Waggoner Fire Protection Dist.</p>

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$156,021	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$62	\$195	\$117
Revenues During FY 23:	\$110,450	\$252,305	\$189,609
Expenditures During FY 23:	\$55,783	\$235,291	\$162,648
Per Capita Revenues:	\$44	\$152	\$107
Per Capita Expenditures:	\$22	\$133	\$91
Revenues over/under Expenditures:	\$54,667	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	377.69%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$210,688	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$84	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$23,244	\$0
Total Unreserved Funds:	\$210,688	\$145,545	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,369	\$0
Total Unrestricted Net Assets:	\$0	\$137,714	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$0	\$113,176	\$0
Per Capita Debt:	\$0	\$53	\$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 23:	\$0	\$3,612	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 23:	\$0	\$6,304	\$0
Expenditures During FY 23:	\$0	\$6,406	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	(\$102)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.50%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$3,511	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Farmington Fire Protection District		
Unit Code:	029/080/06	County:	Fulton
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$389,670		
Equalized Assessed Valuation:	\$59,174,873		
Population:	4,000		
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 23:	\$139,115	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$35	\$195	\$117
Revenues During FY 23:	\$200,440	\$252,305	\$189,609
Expenditures During FY 23:	\$229,677	\$235,291	\$162,648
Per Capita Revenues:	\$50	\$152	\$107
Per Capita Expenditures:	\$57	\$133	\$91
Revenues over/under Expenditures:	(\$29,237)	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	47.84%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$109,878	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$27	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$23,244	\$0
Total Unreserved Funds:	\$109,878	\$145,545	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,369	\$0
Total Unrestricted Net Assets:	\$0	\$137,714	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$109,907	\$113,176	\$0
Per Capita Debt:	\$27	\$53	\$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 23:	\$0	\$3,612	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 23:	\$0	\$6,304	\$0
Expenditures During FY 23:	\$0	\$6,406	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	(\$102)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.50%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$3,511	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Fillmore Fire Protection District		
Unit Code:	068/010/06	County:	Montgomery
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$431,073		
Equalized Assessed Valuation:	\$18,038,096		
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 23:	\$110,476	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$88	\$195	\$117
Revenues During FY 23:	\$110,767	\$252,305	\$189,609
Expenditures During FY 23:	\$71,849	\$235,291	\$162,648
Per Capita Revenues:	\$89	\$152	\$107
Per Capita Expenditures:	\$57	\$133	\$91
Revenues over/under Expenditures:	\$38,918	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	207.93%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$149,394	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$120	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$23,244	\$0
Total Unreserved Funds:	\$38,627	\$145,545	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,369	\$0
Total Unrestricted Net Assets:	\$0	\$137,714	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$32,442	\$113,176	\$0
Per Capita Debt:	\$26	\$53	\$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 23:	\$0	\$3,612	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 23:	\$0	\$6,304	\$0
Expenditures During FY 23:	\$0	\$6,406	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	(\$102)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.50%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$3,511	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Findlay Fire Protection District		
Unit Code:	086/007/06	County:	Shelby
Fiscal Year End:	8/31/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$338,530		
Equalized Assessed Valuation:	\$43,866,214		
Population:	1,000		
Employees:			
Full Time:			
Part Time:	24		
Salaries Paid:	\$20,000		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$330,635	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$331	\$195	\$117
Revenues During FY 23:	\$201,388	\$252,305	\$189,609
Expenditures During FY 23:	\$108,785	\$235,291	\$162,648
Per Capita Revenues:	\$201	\$152	\$107
Per Capita Expenditures:	\$109	\$133	\$91
Revenues over/under Expenditures:	\$92,603	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	389.06%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$423,238	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$423	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$14,503	\$23,244	\$0
Total Unreserved Funds:	\$408,735	\$145,545	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,369	\$0
Total Unrestricted Net Assets:	\$0	\$137,714	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$0	\$113,176	\$0
Per Capita Debt:	\$0	\$53	\$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 23:	\$0	\$3,612	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 23:	\$0	\$6,304	\$0
Expenditures During FY 23:	\$0	\$6,406	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	(\$102)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.50%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$3,511	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Flanagan-Graymont Fire Protection District		
Unit Code:	053/040/06	County:	Livingston
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$954,750		
Equalized Assessed Valuation:	\$59,346,328		
Population:	2,000		
Employees:			
Full Time:			
Part Time:	33		
Salaries Paid:	\$13,395		

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$627,663	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$314	\$195	\$117
Revenues During FY 23:	\$353,690	\$252,305	\$189,609
Expenditures During FY 23:	\$281,104	\$235,291	\$162,648
Per Capita Revenues:	\$177	\$152	\$107
Per Capita Expenditures:	\$141	\$133	\$91
Revenues over/under Expenditures:	\$72,586	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	249.11%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$700,249	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$350	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$23,244	\$0
Total Unreserved Funds:	\$700,249	\$145,545	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,369	\$0
Total Unrestricted Net Assets:	\$0	\$137,714	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$25,000	\$113,176	\$0
Per Capita Debt:	\$13	\$53	\$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 23:	\$0	\$3,612	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 23:	\$0	\$6,304	\$0
Expenditures During FY 23:	\$0	\$6,406	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	(\$102)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.50%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$3,511	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Flat Rock Area Fire Protection District		
Unit Code:	017/010/06	County:	Crawford
Fiscal Year End:	5/31/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$154,200		
Equalized Assessed Valuation:	\$25,927,231		
Population:	1,440		
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 23:	\$0	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$0	\$195	\$117
Revenues During FY 23:	\$96,055	\$252,305	\$189,609
Expenditures During FY 23:	\$72,934	\$235,291	\$162,648
Per Capita Revenues:	\$67	\$152	\$107
Per Capita Expenditures:	\$51	\$133	\$91
Revenues over/under Expenditures:	\$23,121	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	31.70%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$23,121	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$16	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$23,244	\$0
Total Unreserved Funds:	\$254,671	\$145,545	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,369	\$0
Total Unrestricted Net Assets:	\$0	\$137,714	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$0	\$113,176	\$0
Per Capita Debt:	\$0	\$53	\$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 23:	\$0	\$3,612	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 23:	\$0	\$6,304	\$0
Expenditures During FY 23:	\$0	\$6,406	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	(\$102)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.50%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$3,511	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Forest River Fire Protection District		
Unit Code:	016/050/06	County:	Cook
Fiscal Year End:	6/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$81,799		
Equalized Assessed Valuation:	\$33,468,535		
Population:	1,630		
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 23:	\$10,450	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$6	\$195	\$117
Revenues During FY 23:	\$69,200	\$252,305	\$189,609
Expenditures During FY 23:	\$17,567	\$235,291	\$162,648
Per Capita Revenues:	\$42	\$152	\$107
Per Capita Expenditures:	\$11	\$133	\$91
Revenues over/under Expenditures:	\$51,633	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	353.41%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$62,083	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$38	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$23,244	\$0
Total Unreserved Funds:	\$62,081	\$145,545	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,369	\$0
Total Unrestricted Net Assets:	\$0	\$137,714	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$0	\$113,176	\$0
Per Capita Debt:	\$0	\$53	\$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 23:	\$0	\$3,612	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 23:	\$0	\$6,304	\$0
Expenditures During FY 23:	\$0	\$6,406	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	(\$102)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.50%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$3,511	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Forest View Fire Protection District		
Unit Code:	016/055/06	County:	Cook
Fiscal Year End:	8/31/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$22,457		
Equalized Assessed Valuation:	\$13,204,283		
Population:	450		
Employees:			
Full Time:			
Part Time:	3		
Salaries Paid:	\$900		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$45,254	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$101	\$195	\$117
Revenues During FY 23:	\$23,184	\$252,305	\$189,609
Expenditures During FY 23:	\$21,695	\$235,291	\$162,648
Per Capita Revenues:	\$52	\$152	\$107
Per Capita Expenditures:	\$48	\$133	\$91
Revenues over/under Expenditures:	\$1,489	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	215.46%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$46,743	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$104	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$23,244	\$0
Total Unreserved Funds:	\$0	\$145,545	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,369	\$0
Total Unrestricted Net Assets:	\$0	\$137,714	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$0	\$113,176	\$0
Per Capita Debt:	\$0	\$53	\$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 23:	\$0	\$3,612	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 23:	\$0	\$6,304	\$0
Expenditures During FY 23:	\$0	\$6,406	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	(\$102)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.50%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$3,511	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Forman Fire Protection District		
Unit Code:	060/020/06	County:	Mason
Fiscal Year End:	5/31/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$905,715		
Equalized Assessed Valuation:	\$87,418,234		
Population:	7,000		
Employees:			
Full Time:	1		
Part Time:	40		
Salaries Paid:	\$119,000		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$639,458	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$91	\$195	\$117
Revenues During FY 23:	\$844,055	\$252,305	\$189,609
Expenditures During FY 23:	\$943,001	\$235,291	\$162,648
Per Capita Revenues:	\$121	\$152	\$107
Per Capita Expenditures:	\$135	\$133	\$91
Revenues over/under Expenditures:	(\$98,946)	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	57.32%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$540,512	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$77	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$23,244	\$0
Total Unreserved Funds:	\$540,512	\$145,545	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,369	\$0
Total Unrestricted Net Assets:	\$0	\$137,714	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$115,000	\$113,176	\$0
Per Capita Debt:	\$16	\$53	\$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 23:	\$0	\$3,612	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 23:	\$0	\$6,304	\$0
Expenditures During FY 23:	\$0	\$6,406	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	(\$102)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.50%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$3,511	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Forreston Fire Protection District		
Unit Code:	071/020/06	County:	Ogle
Fiscal Year End:	5/31/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$587,940		
Equalized Assessed Valuation:	\$64,358,368		
Population:	4,400		
Employees:			
Full Time:			
Part Time:	39		
Salaries Paid:	\$199,008		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$736,941	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$167	\$195	\$117
Revenues During FY 23:	\$513,273	\$252,305	\$189,609
Expenditures During FY 23:	\$567,427	\$235,291	\$162,648
Per Capita Revenues:	\$117	\$152	\$107
Per Capita Expenditures:	\$129	\$133	\$91
Revenues over/under Expenditures:	(\$54,154)	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	120.33%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$682,787	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$155	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$23,244	\$0
Total Unreserved Funds:	\$0	\$145,545	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$363,947	\$26,369	\$0
Total Unrestricted Net Assets:	\$318,840	\$137,714	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$40,859	\$113,176	\$0
Per Capita Debt:	\$9	\$53	\$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 23:	\$0	\$3,612	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 23:	\$0	\$6,304	\$0
Expenditures During FY 23:	\$0	\$6,406	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	(\$102)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.50%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$3,511	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Forrest-Strawn-Wing Fire Protection District		
Unit Code:	053/050/06	County:	Livingston
Fiscal Year End:	6/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$282,100		
Equalized Assessed Valuation:	\$58,379,948		
Population:	2,678		
Employees:			
	Full Time:		
	Part Time:	31	
	Salaries Paid:	\$21,605	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$150,228	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$56	\$195	\$117
Revenues During FY 23:	\$217,966	\$252,305	\$189,609
Expenditures During FY 23:	\$213,058	\$235,291	\$162,648
Per Capita Revenues:	\$81	\$152	\$107
Per Capita Expenditures:	\$80	\$133	\$91
Revenues over/under Expenditures:	\$4,908	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	72.81%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$155,136	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$58	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$23,244	\$0
Total Unreserved Funds:	\$0	\$145,545	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,369	\$0
Total Unrestricted Net Assets:	\$155,136	\$137,714	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$230,954	\$113,176	\$0
Per Capita Debt:	\$86	\$53	\$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 23:	\$0	\$3,612	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 23:	\$0	\$6,304	\$0
Expenditures During FY 23:	\$0	\$6,406	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	(\$102)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.50%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$3,511	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Fort Russell Fire Protection District		
Unit Code:	057/035/06	County:	Madison
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$95,970		
Equalized Assessed Valuation:	\$68,689,409		
Population:	2,000		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$263,326	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$132	\$195	\$117
Revenues During FY 23:	\$94,848	\$252,305	\$189,609
Expenditures During FY 23:	\$85,907	\$235,291	\$162,648
Per Capita Revenues:	\$47	\$152	\$107
Per Capita Expenditures:	\$43	\$133	\$91
Revenues over/under Expenditures:	\$8,941	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	316.93%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$272,267	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$136	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$23,244	\$0
Total Unreserved Funds:	\$0	\$145,545	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,369	\$0
Total Unrestricted Net Assets:	\$272,267	\$137,714	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$0	\$113,176	\$0
Per Capita Debt:	\$0	\$53	\$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 23:	\$0	\$3,612	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 23:	\$0	\$6,304	\$0
Expenditures During FY 23:	\$0	\$6,406	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	(\$102)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.50%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$3,511	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Fosterburg Fire Protection District		
Unit Code:	057/040/06	County:	Madison
Fiscal Year End:	6/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,105,728		
Equalized Assessed Valuation:	\$119,581,483		
Population:	4,500		
Employees:			
Full Time:			8
Part Time:			6
Salaries Paid:	\$338,429		

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$217,953	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$48	\$195	\$117
Revenues During FY 23:	\$731,048	\$252,305	\$189,609
Expenditures During FY 23:	\$829,501	\$235,291	\$162,648
Per Capita Revenues:	\$162	\$152	\$107
Per Capita Expenditures:	\$184	\$133	\$91
Revenues over/under Expenditures:	(\$98,453)	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	14.41%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$119,500	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$27	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$23,244	\$0
Total Unreserved Funds:	\$0	\$145,545	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$98,799	\$26,369	\$0
Total Unrestricted Net Assets:	(\$376,191)	\$137,714	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$0	\$113,176	\$0
Per Capita Debt:	\$0	\$53	\$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 23:	\$0	\$3,612	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 23:	\$0	\$6,304	\$0
Expenditures During FY 23:	\$0	\$6,406	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	(\$102)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.50%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$3,511	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Four-Way Fire Protection District		
Unit Code:	081/110/06	County:	Rock Island
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$11,537		
Equalized Assessed Valuation:	\$2,841,572		
Population:	70		
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 23:	\$8,693	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$124	\$195	\$117
Revenues During FY 23:	\$13,993	\$252,305	\$189,609
Expenditures During FY 23:	\$13,972	\$235,291	\$162,648
Per Capita Revenues:	\$200	\$152	\$107
Per Capita Expenditures:	\$200	\$133	\$91
Revenues over/under Expenditures:	\$21	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	62.37%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$8,714	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$124	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$23,244	\$0
Total Unreserved Funds:	\$8,693	\$145,545	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,369	\$0
Total Unrestricted Net Assets:	\$0	\$137,714	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$0	\$113,176	\$0
Per Capita Debt:	\$0	\$53	\$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 23:	\$0	\$3,612	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 23:	\$0	\$6,304	\$0
Expenditures During FY 23:	\$0	\$6,406	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	(\$102)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.50%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$3,511	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2023



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:	Fox Lake Fire Protection District		
Unit Code:	049/050/06	County:	Lake
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$11,886,934		
Equalized Assessed Valuation:	\$815,680,811		
Population:	33,000		
Employees:			
Full Time:			18
Part Time:			27
Salaries Paid:			\$1,706,928

Blended Component Units
Number Submitted = 1 Fire Pension

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$4,800,706	\$3,511,389	\$2,093,331
Per Capita Beginning Fund Balance:	\$145	\$15,263	\$137
Revenues During FY 23:	\$8,165,211	\$6,142,392	\$4,070,470
Expenditures During FY 23:	\$5,545,569	\$5,530,518	\$3,583,908
Per Capita Revenues:	\$247	\$47,029	\$281
Per Capita Expenditures:	\$168	\$43,546	\$262
Revenues over/under Expenditures:	\$2,619,642	\$611,874	\$395,849
Ratio of Fund Balance to Expenditures:	133.81%	98.60%	65.52%
Ending Fund Balance for FY 23:	\$7,420,348	\$4,011,145	\$2,535,391
Per Capita Ending Fund Balance:	\$225	\$18,742	\$160
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$43,885	\$0
Total Unreserved Funds:	\$0	\$63,877	\$0
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,731,733	\$878,069	\$190,114
Total Unrestricted Net Assets:	\$2,671,938	(\$2,203,032)	\$735,491

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$0	\$6,309,621	\$485,167
Per Capita Debt:	\$0	\$1,691	\$54
General Obligation Debt over EAV:	0.00%	0.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$332	\$0
Per Capita Beginning Retained Earnings	\$0	\$0	\$0
Revenues During FY 23:	\$0	\$1,193	\$0
Expenditures During FY 23:	\$0	\$192	\$0
Per Capita Revenues:	\$0	\$0	\$0
Per Capita Expenses:	\$0	\$0	\$0
Operating Income (loss):	\$0	\$1,002	\$0
Ratio of Retained Earnings to Expenses:	0.00%	4.57%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$1,220	\$0
Per Capita Ending Retained Earnings:	\$0	\$0	\$0

FISCAL YEAR 2023



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:	Fox River and Countryside Fire Protection District		
Unit Code:	045/160/06	County:	Kane
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$10,033,567		
Equalized Assessed Valuation:	\$1,108,752,116		
Population:	25,000		
Employees:			
Full Time:	2		
Part Time:			
Salaries Paid:	\$1,086,508		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,536,882	\$3,511,389	\$2,093,331
Per Capita Beginning Fund Balance:	\$61	\$15,263	\$137
Revenues During FY 23:	\$4,158,493	\$6,142,392	\$4,070,470
Expenditures During FY 23:	\$3,583,908	\$5,530,518	\$3,583,908
Per Capita Revenues:	\$166	\$47,029	\$281
Per Capita Expenditures:	\$143	\$43,546	\$262
Revenues over/under Expenditures:	\$574,585	\$611,874	\$395,849
Ratio of Fund Balance to Expenditures:	49.49%	98.60%	65.52%
Ending Fund Balance for FY 23:	\$1,773,676	\$4,011,145	\$2,535,391
Per Capita Ending Fund Balance:	\$71	\$18,742	\$160

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$43,885	\$0
Total Unreserved Funds:	\$0	\$63,877	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,590,068	\$878,069	\$190,114
Total Unrestricted Net Assets:	\$767,289	(\$2,203,032)	\$735,491

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$6,264,707	\$6,309,621	\$485,167
Per Capita Debt:	\$251	\$1,691	\$54
General Obligation Debt over EAV:	0.55%	0.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$332	\$0
Per Capita Beginning Retained Earnings	\$0	\$0	\$0
Revenues During FY 23:	\$0	\$1,193	\$0
Expenditures During FY 23:	\$0	\$192	\$0
Per Capita Revenues:	\$0	\$0	\$0
Per Capita Expenses:	\$0	\$0	\$0
Operating Income (loss):	\$0	\$1,002	\$0
Ratio of Retained Earnings to Expenses:	0.00%	4.57%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$1,220	\$0
Per Capita Ending Retained Earnings:	\$0	\$0	\$0

FISCAL YEAR 2023



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:	Fox River Grove Fire Protection District		
Unit Code:	063/040/06	County:	Mchenry
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$6,770,750		
Equalized Assessed Valuation:	\$208,868,316		
Population:	8,400		
Employees:			
Full Time:			
Part Time:	32		
Salaries Paid:	\$425,212		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,395,502	\$3,511,389	\$2,093,331
Per Capita Beginning Fund Balance:	\$166	\$15,263	\$137
Revenues During FY 23:	\$1,816,052	\$6,142,392	\$4,070,470
Expenditures During FY 23:	\$1,866,430	\$5,530,518	\$3,583,908
Per Capita Revenues:	\$216	\$47,029	\$281
Per Capita Expenditures:	\$222	\$43,546	\$262
Revenues over/under Expenditures:	(\$50,378)	\$611,874	\$395,849
Ratio of Fund Balance to Expenditures:	72.07%	98.60%	65.52%
Ending Fund Balance for FY 23:	\$1,345,124	\$4,011,145	\$2,535,391
Per Capita Ending Fund Balance:	\$160	\$18,742	\$160

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$43,885	\$0
Total Unreserved Funds:	\$0	\$63,877	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,968	\$878,069	\$190,114
Total Unrestricted Net Assets:	\$1,286,453	(\$2,203,032)	\$735,491

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$455,000	\$6,309,621	\$485,167
Per Capita Debt:	\$54	\$1,691	\$54
General Obligation Debt over EAV:	0.00%	0.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$332	\$0
Per Capita Beginning Retained Earnings	\$0	\$0	\$0
Revenues During FY 23:	\$0	\$1,193	\$0
Expenditures During FY 23:	\$0	\$192	\$0
Per Capita Revenues:	\$0	\$0	\$0
Per Capita Expenses:	\$0	\$0	\$0
Operating Income (loss):	\$0	\$1,002	\$0
Ratio of Retained Earnings to Expenses:	0.00%	4.57%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$1,220	\$0
Per Capita Ending Retained Earnings:	\$0	\$0	\$0

FISCAL YEAR 2023



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:	Frankfort Fire Protection District		
Unit Code:	099/050/06	County:	Will
Fiscal Year End:	5/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$16,619,660		
Equalized Assessed Valuation:	\$1,675,596,806		
Population:	42,000		
Employees:			
Full Time:	68		
Part Time:	1		
Salaries Paid:	\$8,717,109		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$2,687,665	\$3,511,389	\$2,093,331
Per Capita Beginning Fund Balance:	\$64	\$15,263	\$137
Revenues During FY 23:	\$16,309,545	\$6,142,392	\$4,070,470
Expenditures During FY 23:	\$15,362,490	\$5,530,518	\$3,583,908
Per Capita Revenues:	\$388	\$47,029	\$281
Per Capita Expenditures:	\$366	\$43,546	\$262
Revenues over/under Expenditures:	\$947,055	\$611,874	\$395,849
Ratio of Fund Balance to Expenditures:	22.36%	98.60%	65.52%
Ending Fund Balance for FY 23:	\$3,434,720	\$4,011,145	\$2,535,391
Per Capita Ending Fund Balance:	\$82	\$18,742	\$160

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$43,885	\$0
Total Unreserved Funds:	\$0	\$63,877	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$42,690	\$878,069	\$190,114
Total Unrestricted Net Assets:	(\$9,602,959)	(\$2,203,032)	\$735,491

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$17,076,697	\$6,309,621	\$485,167
Per Capita Debt:	\$407	\$1,691	\$54
General Obligation Debt over EAV:	0.00%	0.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$332	\$0
Per Capita Beginning Retained Earnings	\$0	\$0	\$0
Revenues During FY 23:	\$0	\$1,193	\$0
Expenditures During FY 23:	\$0	\$192	\$0
Per Capita Revenues:	\$0	\$0	\$0
Per Capita Expenses:	\$0	\$0	\$0
Operating Income (loss):	\$0	\$1,002	\$0
Ratio of Retained Earnings to Expenses:	0.00%	4.57%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$1,220	\$0
Per Capita Ending Retained Earnings:	\$0	\$0	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Franklin Fire Protection District		
Unit Code:	069/010/06	County:	Morgan
Fiscal Year End:	7/31/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$59,050		
Equalized Assessed Valuation:	\$71,230,895		
Population:	1,380		
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 23:	\$159,891	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$116	\$195	\$117
Revenues During FY 23:	\$47,100	\$252,305	\$189,609
Expenditures During FY 23:	\$44,092	\$235,291	\$162,648
Per Capita Revenues:	\$34	\$152	\$107
Per Capita Expenditures:	\$32	\$133	\$91
Revenues over/under Expenditures:	\$3,008	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	369.45%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$162,899	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$118	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$23,244	\$0
Total Unreserved Funds:	\$162,899	\$145,545	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,369	\$0
Total Unrestricted Net Assets:	\$0	\$137,714	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$0	\$113,176	\$0
Per Capita Debt:	\$0	\$53	\$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 23:	\$0	\$3,612	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 23:	\$0	\$6,304	\$0
Expenditures During FY 23:	\$0	\$6,406	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	(\$102)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.50%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$3,511	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Franklin Grove Fire Protection District		
Unit Code:	052/050/06	County:	Lee
Fiscal Year End:	5/4/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$942,502		
Equalized Assessed Valuation:	\$52,875,590		
Population:	2,000		
Employees:			
	Full Time:		
	Part Time:	40	
	Salaries Paid:	\$57,123	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,388,772	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$694	\$195	\$117
Revenues During FY 23:	\$518,105	\$252,305	\$189,609
Expenditures During FY 23:	\$464,564	\$235,291	\$162,648
Per Capita Revenues:	\$259	\$152	\$107
Per Capita Expenditures:	\$232	\$133	\$91
Revenues over/under Expenditures:	\$53,541	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	310.47%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$1,442,313	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$721	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$23,244	\$0
Total Unreserved Funds:	\$0	\$145,545	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,369	\$0
Total Unrestricted Net Assets:	\$1,442,313	\$137,714	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$1,660,000	\$113,176	\$0
Per Capita Debt:	\$830	\$53	\$0
General Obligation Debt over EAV:	3.14%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$3,612	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 23:	\$0	\$6,304	\$0
Expenditures During FY 23:	\$0	\$6,406	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	(\$102)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.50%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$3,511	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Freeburg Fire Protection District		
Unit Code:	088/080/06	County:	St. Clair
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,306,000		
Equalized Assessed Valuation:	\$156,936,739		
Population:	5,000		
Employees:			
Full Time:	1		
Part Time:	4		
Salaries Paid:	\$70,801		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$582,545	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$117	\$195	\$117
Revenues During FY 23:	\$763,671	\$252,305	\$189,609
Expenditures During FY 23:	\$366,841	\$235,291	\$162,648
Per Capita Revenues:	\$153	\$152	\$107
Per Capita Expenditures:	\$73	\$133	\$91
Revenues over/under Expenditures:	\$396,830	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	266.98%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$979,375	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$196	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$23,244	\$0
Total Unreserved Funds:	\$0	\$145,545	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$234,368	\$26,369	\$0
Total Unrestricted Net Assets:	\$745,007	\$137,714	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$0	\$113,176	\$0
Per Capita Debt:	\$0	\$53	\$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 23:	\$0	\$3,612	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 23:	\$0	\$6,304	\$0
Expenditures During FY 23:	\$0	\$6,406	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	(\$102)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.50%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$3,511	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Freeport Fire Protection District		
Unit Code:	089/040/06	County:	Stephenson
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,303,000		
Equalized Assessed Valuation:	\$73,720,629		
Population:	2,458		
Employees:			
Full Time:			
Part Time:	63		
Salaries Paid:	\$110,218		

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,356,949	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$552	\$195	\$117
Revenues During FY 23:	\$639,414	\$252,305	\$189,609
Expenditures During FY 23:	\$609,460	\$235,291	\$162,648
Per Capita Revenues:	\$260	\$152	\$107
Per Capita Expenditures:	\$248	\$133	\$91
Revenues over/under Expenditures:	\$29,954	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	227.56%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$1,386,903	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$564	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$23,244	\$0
Total Unreserved Funds:	\$0	\$145,545	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$411,423	\$26,369	\$0
Total Unrestricted Net Assets:	\$975,480	\$137,714	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$0	\$113,176	\$0
Per Capita Debt:	\$0	\$53	\$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 23:	\$0	\$3,612	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 23:	\$0	\$6,304	\$0
Expenditures During FY 23:	\$0	\$6,406	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	(\$102)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.50%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$3,511	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Fulton Fire Protection District		
Unit Code:	098/030/06	County:	Whiteside
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$849,851		
Equalized Assessed Valuation:	\$92,406,284		
Population:	3,647		
Employees:			
Full Time:			
Part Time:	50		
Salaries Paid:	\$174,910		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$509,492	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$140	\$195	\$117
Revenues During FY 23:	\$680,177	\$252,305	\$189,609
Expenditures During FY 23:	\$849,352	\$235,291	\$162,648
Per Capita Revenues:	\$187	\$152	\$107
Per Capita Expenditures:	\$233	\$133	\$91
Revenues over/under Expenditures:	(\$169,175)	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	39.00%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$331,255	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$91	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$331,255	\$23,244	\$0
Total Unreserved Funds:	\$0	\$145,545	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,369	\$0
Total Unrestricted Net Assets:	\$0	\$137,714	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$473,191	\$113,176	\$0
Per Capita Debt:	\$130	\$53	\$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 23:	\$0	\$3,612	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 23:	\$0	\$6,304	\$0
Expenditures During FY 23:	\$0	\$6,406	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	(\$102)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.50%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$3,511	\$0
Per Capita Ending Retained Earnings:	\$0	\$1	\$0