

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:	Galena Rural Fire Protection District		
Unit Code:	043/030/06	County:	Jo Daviess
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$501,600		
Equalized Assessed Valuation:	\$75,839,629		
Population:	1,270		
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:	\$693,955	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$546	\$195	\$117
Revenues During FY 23:	\$137,713	\$252,305	\$189,609
Expenditures During FY 23:	\$129,311	\$235,291	\$162,648
Per Capita Revenues:	\$108	\$152	\$107
Per Capita Expenditures:	\$102	\$133	\$91
Revenues over/under Expenditures:	\$8,402	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	543.15%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$702,357	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$553	\$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:	\$702,357	\$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:	Galva Community Fire Protection District		
Unit Code:	048/050/06	County:	Knox
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$145,700		
Equalized Assessed Valuation:	\$37,296,549		
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:	\$46,848	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$94	\$195	\$117
Revenues During FY 23:	\$130,920	\$252,305	\$189,609
Expenditures During FY 23:	\$102,771	\$235,291	\$162,648
Per Capita Revenues:	\$262	\$152	\$107
Per Capita Expenditures:	\$206	\$133	\$91
Revenues over/under Expenditures:	\$28,149	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	72.97%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$74,997	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$150	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$23,244	\$0
Total Unreserved Funds:	\$74,997	\$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:	Garden Homes Fire Protection District		
Unit Code:	016/065/06	County:	Cook
Fiscal Year End:	12/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$170,000		
Equalized Assessed Valuation:	\$11,976,562		
Population:	1,500		
Employees:			
	Full Time:		
	Part Time:		
	Salaries Paid:	\$	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$69,313	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$46	\$195	\$117
Revenues During FY 23:	\$114,105	\$252,305	\$189,609
Expenditures During FY 23:	\$110,741	\$235,291	\$162,648
Per Capita Revenues:	\$76	\$152	\$107
Per Capita Expenditures:	\$74	\$133	\$91
Revenues over/under Expenditures:	\$3,364	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	65.63%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$72,677	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$48	\$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:	\$4,194	\$26,369	\$0
Total Unrestricted Net Assets:	\$68,480	\$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:	\$12,250	\$113,176	\$0
Per Capita Debt:	\$8	\$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:	Gardner Fire Protection District		
Unit Code:	032/020/06	County:	Grundy
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$854,626		
Equalized Assessed Valuation:	\$32,366,638		
Population:	2,000		
Employees:			
Full Time:			
Part Time:	30		
Salaries Paid:	\$173,194		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$135,769	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$68	\$195	\$117
Revenues During FY 23:	\$651,146	\$252,305	\$189,609
Expenditures During FY 23:	\$574,385	\$235,291	\$162,648
Per Capita Revenues:	\$326	\$152	\$107
Per Capita Expenditures:	\$287	\$133	\$91
Revenues over/under Expenditures:	\$76,761	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	37.00%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$212,530	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$106	\$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:	\$243,299	\$26,369	\$0
Total Unrestricted Net Assets:	(\$30,771)	\$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:	\$123,360	\$113,176	\$0
Per Capita Debt:	\$62	\$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:	Genoa-Kingston Fire Protection District		
Unit Code:	019/030/06	County:	DeKalb
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,455,000		
Equalized Assessed Valuation:	\$253,444,160		
Population:	8,413		
Employees:			
Full Time:			
Part Time:	51		
Salaries Paid:	\$243,102		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,037,518	\$3,511,389	\$2,093,331
Per Capita Beginning Fund Balance:	\$123	\$15,263	\$137
Revenues During FY 23:	\$1,515,430	\$6,142,392	\$4,070,470
Expenditures During FY 23:	\$1,476,637	\$5,530,518	\$3,583,908
Per Capita Revenues:	\$180	\$47,029	\$281
Per Capita Expenditures:	\$176	\$43,546	\$262
Revenues over/under Expenditures:	\$38,793	\$611,874	\$395,849
Ratio of Fund Balance to Expenditures:	72.89%	98.60%	65.52%
Ending Fund Balance for FY 23:	\$1,076,311	\$4,011,145	\$2,535,391
Per Capita Ending Fund Balance:	\$128	\$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:	\$1,076,311	(\$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:	\$135,402	\$6,309,621	\$485,167
Per Capita Debt:	\$16	\$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:	Georgetown Fire Protection District		
Unit Code:	092/040/06	County:	Vermilion
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,366,000		
Equalized Assessed Valuation:	\$5,541,245		
Population:	7,000		
Employees:			
Full Time:	14		
Part Time:	2		
Salaries Paid:	\$628,770		

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$173,930	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$25	\$195	\$117
Revenues During FY 23:	\$255,777	\$252,305	\$189,609
Expenditures During FY 23:	\$320,173	\$235,291	\$162,648
Per Capita Revenues:	\$37	\$152	\$107
Per Capita Expenditures:	\$46	\$133	\$91
Revenues over/under Expenditures:	(\$64,396)	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	72.18%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$231,094	\$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:	\$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:	\$231,094	\$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:	\$519,418	\$113,176	\$0
Per Capita Debt:	\$74	\$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:	\$31,569	\$3,612	\$0
Per Capita Beginning Retained Earnings	\$5	\$1	\$0
Revenues During FY 23:	\$765,721	\$6,304	\$0
Expenditures During FY 23:	\$899,018	\$6,406	\$0
Per Capita Revenues:	\$109	\$3	\$0
Per Capita Expenses:	\$128	\$3	\$0
Operating Income (loss):	(\$133,297)	(\$102)	\$0
Ratio of Retained Earnings to Expenses:	(11.32%)	1.50%	0.00%
Ending Retained Earnings for FY 23:	(\$101,728)	\$3,511	\$0
Per Capita Ending Retained Earnings:	(\$15)	\$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:	German Valley Fire Protection District		
Unit Code:	089/050/06	County:	Stephenson
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$1,136,166		
Equalized Assessed Valuation:	\$42,666,983		
Population:	1,200		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$896,322	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$747	\$195	\$117
Revenues During FY 23:	\$394,250	\$252,305	\$189,609
Expenditures During FY 23:	\$440,143	\$235,291	\$162,648
Per Capita Revenues:	\$329	\$152	\$107
Per Capita Expenditures:	\$367	\$133	\$91
Revenues over/under Expenditures:	(\$45,893)	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	193.22%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$850,429	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$709	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$23,244	\$0
Total Unreserved Funds:	\$850,429	\$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:	Germantown Fire Protection District		
Unit Code:	102/050/06	County:	Woodford
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$1,227,000		
Equalized Assessed Valuation:	\$168,658,236		
Population:	6,000		
Employees:			
Full Time:	4		
Part Time:	19		
Salaries Paid:	\$589,536		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$554,541	\$3,511,389	\$2,093,331
Per Capita Beginning Fund Balance:	\$92	\$15,263	\$137
Revenues During FY 23:	\$1,128,640	\$6,142,392	\$4,070,470
Expenditures During FY 23:	\$1,036,725	\$5,530,518	\$3,583,908
Per Capita Revenues:	\$188	\$47,029	\$281
Per Capita Expenditures:	\$173	\$43,546	\$262
Revenues over/under Expenditures:	\$91,915	\$611,874	\$395,849
Ratio of Fund Balance to Expenditures:	62.36%	98.60%	65.52%
Ending Fund Balance for FY 23:	\$646,456	\$4,011,145	\$2,535,391
Per Capita Ending Fund Balance:	\$108	\$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:	\$646,456	(\$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:	Germantown Fire Protection District		
Unit Code:	014/050/06	County:	Clinton
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$225,120		
Equalized Assessed Valuation:	\$53,715,169		
Population:	2,800		
Employees:			
	Full Time:		
	Part Time:	4	
	Salaries Paid:	\$3,150	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$51,699	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$18	\$195	\$117
Revenues During FY 23:	\$192,433	\$252,305	\$189,609
Expenditures During FY 23:	\$158,219	\$235,291	\$162,648
Per Capita Revenues:	\$69	\$152	\$107
Per Capita Expenditures:	\$57	\$133	\$91
Revenues over/under Expenditures:	\$34,214	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	54.30%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$85,913	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$31	\$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:	\$85,913	\$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:	\$6,553	\$113,176	\$0
Per Capita Debt:	\$2	\$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:	Gibson City Fire Protection District		
Unit Code:	027/005/06	County:	Ford
Fiscal Year End:	5/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$227,200		
Equalized Assessed Valuation:	\$95,309,824		
Population:	34,750		
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:	\$2,520,584	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$73	\$195	\$117
Revenues During FY 23:	\$311,315	\$252,305	\$189,609
Expenditures During FY 23:	\$382,481	\$235,291	\$162,648
Per Capita Revenues:	\$9	\$152	\$107
Per Capita Expenditures:	\$11	\$133	\$91
Revenues over/under Expenditures:	(\$71,166)	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	640.40%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$2,449,418	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$70	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$572,589	\$23,244	\$0
Total Unreserved Funds:	\$315,448	\$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:	Gifford Fire Protection District		
Unit Code:	010/050/06	County:	Champaign
Fiscal Year End:	3/31/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$218,876		
Equalized Assessed Valuation:	\$70,911,325		
Population:	1,800		
Employees:			
	Full Time:		
	Part Time:		
	Salaries Paid:	\$	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$245,675	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$136	\$195	\$117
Revenues During FY 23:	\$214,233	\$252,305	\$189,609
Expenditures During FY 23:	\$170,286	\$235,291	\$162,648
Per Capita Revenues:	\$119	\$152	\$107
Per Capita Expenditures:	\$95	\$133	\$91
Revenues over/under Expenditures:	\$43,947	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	170.08%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$289,622	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$161	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$23,244	\$0
Total Unreserved Funds:	\$289,622	\$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:	\$257,578	\$113,176	\$0
Per Capita Debt:	\$143	\$53	\$0
General Obligation Debt over EAV:	0.21%	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:	Gilman Fire Protection District		
Unit Code:	038/110/06	County:	Iroquois
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$676,709		
Equalized Assessed Valuation:	\$44,057,470		
Population:	2,400		
Employees:			
Full Time:			
Part Time:	24		
Salaries Paid:	\$15,075		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$488,024	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$203	\$195	\$117
Revenues During FY 23:	\$232,707	\$252,305	\$189,609
Expenditures During FY 23:	\$352,401	\$235,291	\$162,648
Per Capita Revenues:	\$97	\$152	\$107
Per Capita Expenditures:	\$147	\$133	\$91
Revenues over/under Expenditures:	(\$119,694)	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	104.52%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$368,330	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$153	\$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:	\$368,330	\$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:	Girard Fire Protection District		
Unit Code:	056/020/06	County:	Macoupin
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$855,000		
Equalized Assessed Valuation:	\$66,183,816		
Population:	4,000		
Employees:			
Full Time:			
Part Time:	36		
Salaries Paid:	\$21,395		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$214,412	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$54	\$195	\$117
Revenues During FY 23:	\$364,910	\$252,305	\$189,609
Expenditures During FY 23:	\$854,008	\$235,291	\$162,648
Per Capita Revenues:	\$91	\$152	\$107
Per Capita Expenditures:	\$214	\$133	\$91
Revenues over/under Expenditures:	(\$489,098)	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	10.14%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$86,604	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$22	\$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:	\$86,604	\$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:	\$478,085	\$113,176	\$0
Per Capita Debt:	\$120	\$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:	Glen Carbon Fire Protection District		
Unit Code:	057/050/06	County:	Madison
Fiscal Year End:	5/31/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$5,163,651		
Equalized Assessed Valuation:	\$461,114,925		
Population:	13,847		
Employees:			
Full Time:	11		
Part Time:	49		
Salaries Paid:	\$1,523,692		

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,870,691	\$3,511,389	\$2,093,331
Per Capita Beginning Fund Balance:	\$135	\$15,263	\$137
Revenues During FY 23:	\$3,682,003	\$6,142,392	\$4,070,470
Expenditures During FY 23:	\$3,456,623	\$5,530,518	\$3,583,908
Per Capita Revenues:	\$266	\$47,029	\$281
Per Capita Expenditures:	\$250	\$43,546	\$262
Revenues over/under Expenditures:	\$225,380	\$611,874	\$395,849
Ratio of Fund Balance to Expenditures:	60.64%	98.60%	65.52%
Ending Fund Balance for FY 23:	\$2,096,071	\$4,011,145	\$2,535,391
Per Capita Ending Fund Balance:	\$151	\$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:	\$2,096,071	(\$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:	\$4,573,074	\$6,309,621	\$485,167
Per Capita Debt:	\$330	\$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:	Glenbard Fire Protection District		
Unit Code:	022/130/06	County:	Dupage
Fiscal Year End:	12/31/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$464,230		
Equalized Assessed Valuation:	\$193,401,823		
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:	\$13,659	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$1	\$195	\$117
Revenues During FY 23:	\$465,380	\$252,305	\$189,609
Expenditures During FY 23:	\$464,230	\$235,291	\$162,648
Per Capita Revenues:	\$47	\$152	\$107
Per Capita Expenditures:	\$46	\$133	\$91
Revenues over/under Expenditures:	\$1,150	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	3.19%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$14,809	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$1	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$14,810	\$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:	Glenbrook Fire Protection District		
Unit Code:	016/060/06	County:	Cook
Fiscal Year End:	12/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,980,700		
Equalized Assessed Valuation:	\$340,016,291		
Population:	6,066		
Employees:			
Full Time:			
Part Time:	3		
Salaries Paid:	\$6,000		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$683,652	\$3,511,389	\$2,093,331
Per Capita Beginning Fund Balance:	\$113	\$15,263	\$137
Revenues During FY 23:	\$2,586,894	\$6,142,392	\$4,070,470
Expenditures During FY 23:	\$2,488,723	\$5,530,518	\$3,583,908
Per Capita Revenues:	\$426	\$47,029	\$281
Per Capita Expenditures:	\$410	\$43,546	\$262
Revenues over/under Expenditures:	\$98,171	\$611,874	\$395,849
Ratio of Fund Balance to Expenditures:	31.41%	98.60%	65.52%
Ending Fund Balance for FY 23:	\$781,823	\$4,011,145	\$2,535,391
Per Capita Ending Fund Balance:	\$129	\$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:	\$67,803	\$878,069	\$190,114
Total Unrestricted Net Assets:	\$714,020	(\$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:	Glenside Fire Protection District		
Unit Code:	022/135/06	County:	Dupage
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$8,316,400		
Equalized Assessed Valuation:	\$674,777,860		
Population:	34,000		
Employees:			
Full Time:	20		
Part Time:	14		
Salaries Paid:	\$2,809,029		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$2,421,286	\$3,511,389	\$2,093,331
Per Capita Beginning Fund Balance:	\$71	\$15,263	\$137
Revenues During FY 23:	\$6,695,712	\$6,142,392	\$4,070,470
Expenditures During FY 23:	\$5,632,900	\$5,530,518	\$3,583,908
Per Capita Revenues:	\$197	\$47,029	\$281
Per Capita Expenditures:	\$166	\$43,546	\$262
Revenues over/under Expenditures:	\$1,062,812	\$611,874	\$395,849
Ratio of Fund Balance to Expenditures:	45.01%	98.60%	65.52%
Ending Fund Balance for FY 23:	\$2,535,391	\$4,011,145	\$2,535,391
Per Capita Ending Fund Balance:	\$75	\$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:	\$437,128	\$878,069	\$190,114
Total Unrestricted Net Assets:	\$1,438,359	(\$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:	\$8,486,329	\$6,309,621	\$485,167
Per Capita Debt:	\$250	\$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:	Godfrey Fire Protection District		
Unit Code:	057/060/06	County:	Madison
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$11,556,996		
Equalized Assessed Valuation:	\$400,824,439		
Population:	18,000		
Employees:			
Full Time:		15	
Part Time:		15	
Salaries Paid:		\$1,221,463	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,822,124	\$3,511,389	\$2,093,331
Per Capita Beginning Fund Balance:	\$101	\$15,263	\$137
Revenues During FY 23:	\$3,058,477	\$6,142,392	\$4,070,470
Expenditures During FY 23:	\$2,666,537	\$5,530,518	\$3,583,908
Per Capita Revenues:	\$170	\$47,029	\$281
Per Capita Expenditures:	\$148	\$43,546	\$262
Revenues over/under Expenditures:	\$391,940	\$611,874	\$395,849
Ratio of Fund Balance to Expenditures:	83.03%	98.60%	65.52%
Ending Fund Balance for FY 23:	\$2,214,064	\$4,011,145	\$2,535,391
Per Capita Ending Fund Balance:	\$123	\$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:	\$877,419	\$878,069	\$190,114
Total Unrestricted Net Assets:	\$118,520	(\$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:	\$7,977,839	\$6,309,621	\$485,167
Per Capita Debt:	\$443	\$1,691	\$54
General Obligation Debt over EAV:	1.90%	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:	Golden Fire Protection District		
Unit Code:	001/040/06	County:	Adams
Fiscal Year End:	6/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$195,895		
Equalized Assessed Valuation:	\$45,045,162		
Population:	1,450		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$173,744	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$120	\$195	\$117
Revenues During FY 23:	\$104,067	\$252,305	\$189,609
Expenditures During FY 23:	\$110,360	\$235,291	\$162,648
Per Capita Revenues:	\$72	\$152	\$107
Per Capita Expenditures:	\$76	\$133	\$91
Revenues over/under Expenditures:	(\$6,293)	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	151.73%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$167,451	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$115	\$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:	Golfview Hills Fire Protection District		
Unit Code:	022/140/06	County:	Dupage
Fiscal Year End:	5/31/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$402,852		
Equalized Assessed Valuation:	\$70,885,540		
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:	\$248,685	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$355	\$195	\$117
Revenues During FY 23:	\$88,542	\$252,305	\$189,609
Expenditures During FY 23:	\$100,463	\$235,291	\$162,648
Per Capita Revenues:	\$126	\$152	\$107
Per Capita Expenditures:	\$144	\$133	\$91
Revenues over/under Expenditures:	(\$11,921)	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	235.67%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$236,764	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$338	\$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:	\$236,764	\$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:	Good Hope - Sciota Fire Protection District		
Unit Code:	062/030/06	County:	McDonough
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$131,500		
Equalized Assessed Valuation:	\$52,695,248		
Population:	900		
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:	\$140,557	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$156	\$195	\$117
Revenues During FY 23:	\$118,779	\$252,305	\$189,609
Expenditures During FY 23:	\$55,439	\$235,291	\$162,648
Per Capita Revenues:	\$132	\$152	\$107
Per Capita Expenditures:	\$62	\$133	\$91
Revenues over/under Expenditures:	\$63,340	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	367.79%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$203,897	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$227	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$23,244	\$0
Total Unreserved Funds:	\$203,897	\$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:	Grantfork Fire Protection District		
Unit Code:	057/065/06	County:	Madison
Fiscal Year End:	5/31/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$488,992		
Equalized Assessed Valuation:	\$39,952,673		
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:	\$339,536	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$340	\$195	\$117
Revenues During FY 23:	\$212,581	\$252,305	\$189,609
Expenditures During FY 23:	\$140,716	\$235,291	\$162,648
Per Capita Revenues:	\$213	\$152	\$107
Per Capita Expenditures:	\$141	\$133	\$91
Revenues over/under Expenditures:	\$71,865	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	292.36%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$411,401	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$411	\$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:	\$411,401	\$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:	Granville-Hennepin Fire Protection District		
Unit Code:	078/010/06	County:	Putnam
Fiscal Year End:	6/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,607,150		
Equalized Assessed Valuation:	\$125,148,059		
Population:	3,600		
Employees:			
	Full Time:		
	Part Time:		
	Salaries Paid:	\$	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,450,067	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$403	\$195	\$117
Revenues During FY 23:	\$533,238	\$252,305	\$189,609
Expenditures During FY 23:	\$954,701	\$235,291	\$162,648
Per Capita Revenues:	\$148	\$152	\$107
Per Capita Expenditures:	\$265	\$133	\$91
Revenues over/under Expenditures:	(\$421,463)	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	107.74%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$1,028,604	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$286	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$23,244	\$0
Total Unreserved Funds:	\$751,788	\$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:	Grayslake Fire Protection District		
Unit Code:	049/053/06	County:	Lake
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$13,242,563		
Equalized Assessed Valuation:	\$976,509,295		
Population:	37,000		
Employees:			
Full Time:	37		
Part Time:	38		
Salaries Paid:	\$4,893,289		

Blended Component Units
<p>Number Submitted = 1</p> <p>Grayslake Fire Protection District Pension</p>

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,213,759	\$3,511,389	\$2,093,331
Per Capita Beginning Fund Balance:	\$33	\$15,263	\$137
Revenues During FY 23:	\$10,872,265	\$6,142,392	\$4,070,470
Expenditures During FY 23:	\$9,868,975	\$5,530,518	\$3,583,908
Per Capita Revenues:	\$294	\$47,029	\$281
Per Capita Expenditures:	\$267	\$43,546	\$262
Revenues over/under Expenditures:	\$1,003,290	\$611,874	\$395,849
Ratio of Fund Balance to Expenditures:	22.64%	98.60%	65.52%
Ending Fund Balance for FY 23:	\$2,234,295	\$4,011,145	\$2,535,391
Per Capita Ending Fund Balance:	\$60	\$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:	\$263,674	\$878,069	\$190,114
Total Unrestricted Net Assets:	\$1,585,404	(\$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:	\$2,307,860	\$6,309,621	\$485,167
Per Capita Debt:	\$62	\$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:	Greater Round Lake Fire Protection District		
Unit Code:	049/055/06	County:	Lake
Fiscal Year End:	4/30/2023		
Accounting Method:	Combination		
Appropriation or Budget:	\$12,682,599		
Equalized Assessed Valuation:	\$910,433,524		
Population:	53,000		
Employees:			
	Full Time:	46	
	Part Time:	20	
	Salaries Paid:	\$4,470,665	

Blended Component Units
Number Submitted = 1
Greater Round Lake Firefighters Pension

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$2,423,008	\$3,511,389	\$2,093,331
Per Capita Beginning Fund Balance:	\$46	\$15,263	\$137
Revenues During FY 23:	\$12,468,964	\$6,142,392	\$4,070,470
Expenditures During FY 23:	\$12,817,789	\$5,530,518	\$3,583,908
Per Capita Revenues:	\$235	\$47,029	\$281
Per Capita Expenditures:	\$242	\$43,546	\$262
Revenues over/under Expenditures:	(\$348,825)	\$611,874	\$395,849
Ratio of Fund Balance to Expenditures:	24.05%	98.60%	65.52%
Ending Fund Balance for FY 23:	\$3,082,428	\$4,011,145	\$2,535,391
Per Capita Ending Fund Balance:	\$58	\$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:	\$408,252	\$878,069	\$190,114
Total Unrestricted Net Assets:	\$2,674,176	(\$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:	\$5,466,917	\$6,309,621	\$485,167
Per Capita Debt:	\$103	\$1,691	\$54
General Obligation Debt over EAV:	0.41%	0.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$46,112	\$332	\$0
Per Capita Beginning Retained Earnings	\$1	\$0	\$0
Revenues During FY 23:	\$165,896	\$1,193	\$0
Expenditures During FY 23:	\$26,667	\$192	\$0
Per Capita Revenues:	\$3	\$0	\$0
Per Capita Expenses:	\$1	\$0	\$0
Operating Income (loss):	\$139,229	\$1,002	\$0
Ratio of Retained Earnings to Expenses:	635.87%	4.57%	0.00%
Ending Retained Earnings for FY 23:	\$169,567	\$1,220	\$0
Per Capita Ending Retained Earnings:	\$3	\$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:	Greater Wabash Fire Protection District		
Unit Code:	093/030/06	County:	Wabash
Fiscal Year End:	12/31/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$96,000		
Equalized Assessed Valuation:	\$45,351,265		
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:	\$214,306	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$71	\$195	\$117
Revenues During FY 23:	\$111,085	\$252,305	\$189,609
Expenditures During FY 23:	\$95,687	\$235,291	\$162,648
Per Capita Revenues:	\$37	\$152	\$107
Per Capita Expenditures:	\$32	\$133	\$91
Revenues over/under Expenditures:	\$15,398	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	240.06%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$229,704	\$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:	\$229,704	\$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:	Green Valley Fire Protection District		
Unit Code:	090/085/06	County:	Tazewell
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$555,335		
Equalized Assessed Valuation:	\$37,299,244		
Population:	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:	\$111,410	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$177	\$195	\$117
Revenues During FY 23:	\$134,203	\$252,305	\$189,609
Expenditures During FY 23:	\$157,139	\$235,291	\$162,648
Per Capita Revenues:	\$213	\$152	\$107
Per Capita Expenditures:	\$249	\$133	\$91
Revenues over/under Expenditures:	(\$22,936)	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	56.30%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$88,474	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$140	\$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:	\$2,029	\$26,369	\$0
Total Unrestricted Net Assets:	\$86,445	\$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:	\$9,269	\$113,176	\$0
Per Capita Debt:	\$15	\$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:	Greene Fire Protection District		
Unit Code:	066/020/06	County:	Mercer
Fiscal Year End:	5/31/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$377,000		
Equalized Assessed Valuation:	\$43,207,550		
Population:	1,640		
Employees:			
	Full Time:		
	Part Time:		
	Salaries Paid:	\$	

Blended Component Units
Number Submitted = 1 Ambulance Service

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$124,720	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$76	\$195	\$117
Revenues During FY 23:	\$241,151	\$252,305	\$189,609
Expenditures During FY 23:	\$250,884	\$235,291	\$162,648
Per Capita Revenues:	\$147	\$152	\$107
Per Capita Expenditures:	\$153	\$133	\$91
Revenues over/under Expenditures:	(\$9,733)	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	45.83%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$114,987	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$70	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$67,599	\$23,244	\$0
Total Unreserved Funds:	\$216,800	\$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:	\$461,341	\$113,176	\$0
Per Capita Debt:	\$281	\$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:	Greenfield Fire Protection District		
Unit Code:	031/020/06	County:	Greene
Fiscal Year End:	5/31/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$186,650		
Equalized Assessed Valuation:	\$69,875,406		
Population:	2,980		
Employees:			
Full Time:			
Part Time:	35		
Salaries Paid:	\$24,730		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$41,554	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$14	\$195	\$117
Revenues During FY 23:	\$162,046	\$252,305	\$189,609
Expenditures During FY 23:	\$162,598	\$235,291	\$162,648
Per Capita Revenues:	\$54	\$152	\$107
Per Capita Expenditures:	\$55	\$133	\$91
Revenues over/under Expenditures:	(\$552)	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	25.22%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$41,002	\$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:	\$41,002	\$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:	\$562,187	\$113,176	\$0
Per Capita Debt:	\$189	\$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:	Greenup Area Fire Protection District		
Unit Code:	018/015/06	County:	Cumberland
Fiscal Year End:	11/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$642,973		
Equalized Assessed Valuation:	\$64,075,433		
Population:	3,500		
Employees:			
	Full Time:	6	
	Part Time:	10	
	Salaries Paid:	\$132,112	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$571,587	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$163	\$195	\$117
Revenues During FY 23:	\$712,303	\$252,305	\$189,609
Expenditures During FY 23:	\$565,551	\$235,291	\$162,648
Per Capita Revenues:	\$204	\$152	\$107
Per Capita Expenditures:	\$162	\$133	\$91
Revenues over/under Expenditures:	\$146,752	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	127.02%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$718,339	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$205	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$23,244	\$0
Total Unreserved Funds:	\$954,481	\$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:	Greenview Community Fire Protection District		
Unit Code:	065/020/06	County:	Menard
Fiscal Year End:	5/31/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$142,730		
Equalized Assessed Valuation:	\$52,987,269		
Population:	1,500		
Employees:			
	Full Time:		
	Part Time:	2	
	Salaries Paid:	\$3,720	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$62,423	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$42	\$195	\$117
Revenues During FY 23:	\$104,895	\$252,305	\$189,609
Expenditures During FY 23:	\$106,876	\$235,291	\$162,648
Per Capita Revenues:	\$70	\$152	\$107
Per Capita Expenditures:	\$71	\$133	\$91
Revenues over/under Expenditures:	(\$1,981)	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	56.55%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$60,442	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$40	\$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:	\$60,443	\$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:	\$501,162	\$113,176	\$0
Per Capita Debt:	\$334	\$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:	Greenville Fire Protection District		
Unit Code:	003/005/06	County:	Bond
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,309,000		
Equalized Assessed Valuation:	\$163,470,299		
Population:	7,083		
Employees:			
Full Time:			
Part Time:	35		
Salaries Paid:	\$88,798		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,990,727	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$281	\$195	\$117
Revenues During FY 23:	\$630,128	\$252,305	\$189,609
Expenditures During FY 23:	\$283,799	\$235,291	\$162,648
Per Capita Revenues:	\$89	\$152	\$107
Per Capita Expenditures:	\$40	\$133	\$91
Revenues over/under Expenditures:	\$346,329	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	823.49%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$2,337,056	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$330	\$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:	\$71,534	\$26,369	\$0
Total Unrestricted Net Assets:	\$2,265,522	\$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:	Gridley Fire Protection District		
Unit Code:	064/100/06	County:	McLean
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$664,818		
Equalized Assessed Valuation:	\$68,969,705		
Population:	1,850		
Employees:			
Full Time:	4		
Part Time:	21		
Salaries Paid:	\$275,634		

Blended Component Units
Number Submitted = 1 Emergency Medical Services

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$421,156	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$228	\$195	\$117
Revenues During FY 23:	\$792,665	\$252,305	\$189,609
Expenditures During FY 23:	\$628,369	\$235,291	\$162,648
Per Capita Revenues:	\$428	\$152	\$107
Per Capita Expenditures:	\$340	\$133	\$91
Revenues over/under Expenditures:	\$164,296	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	93.17%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$585,452	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$316	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$215,175	\$23,244	\$0
Total Unreserved Funds:	\$370,277	\$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:	\$131,347	\$113,176	\$0
Per Capita Debt:	\$71	\$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:	Groveland Fire Protection District		
Unit Code:	090/086/06	County:	Tazewell
Fiscal Year End:	6/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$49,700		
Equalized Assessed Valuation:	\$16,970,530		
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:	\$3,420	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$7	\$195	\$117
Revenues During FY 23:	\$43,881	\$252,305	\$189,609
Expenditures During FY 23:	\$42,902	\$235,291	\$162,648
Per Capita Revenues:	\$88	\$152	\$107
Per Capita Expenditures:	\$86	\$133	\$91
Revenues over/under Expenditures:	\$979	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	10.25%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$4,399	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$9	\$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:	Gulfport-Gladstone Fire Protection District		
Unit Code:	036/015/06	County:	Henderson
Fiscal Year End:	6/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$118,877		
Equalized Assessed Valuation:	\$28,750,987		
Population:	5,050		
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:	\$45,566	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$9	\$195	\$117
Revenues During FY 23:	\$92,688	\$252,305	\$189,609
Expenditures During FY 23:	\$107,489	\$235,291	\$162,648
Per Capita Revenues:	\$18	\$152	\$107
Per Capita Expenditures:	\$21	\$133	\$91
Revenues over/under Expenditures:	(\$14,801)	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	28.62%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$30,765	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$6	\$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:	\$896,905	\$26,369	\$0
Total Unrestricted Net Assets:	\$896,905	\$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:	\$18,000	\$113,176	\$0
Per Capita Debt:	\$4	\$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:	Hamel Fire Protection District		
Unit Code:	057/070/06	County:	Madison
Fiscal Year End:	5/31/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,051,096		
Equalized Assessed Valuation:	\$110,151,232		
Population:	3,565		
Employees:			
Full Time:	5		
Part Time:	20		
Salaries Paid:	\$392,162		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$343,929	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$96	\$195	\$117
Revenues During FY 23:	\$821,119	\$252,305	\$189,609
Expenditures During FY 23:	\$791,655	\$235,291	\$162,648
Per Capita Revenues:	\$230	\$152	\$107
Per Capita Expenditures:	\$222	\$133	\$91
Revenues over/under Expenditures:	\$29,464	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	47.17%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$373,393	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$105	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$373,393	\$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:	Hammond Fire Protection District		
Unit Code:	074/050/06	County:	Piatt
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$296,650		
Equalized Assessed Valuation:	\$29,981,886		
Population:	514		
Employees:			
Full Time:			
Part Time:	6		
Salaries Paid:	\$7,562		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$145,422	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$283	\$195	\$117
Revenues During FY 23:	\$213,630	\$252,305	\$189,609
Expenditures During FY 23:	\$99,849	\$235,291	\$162,648
Per Capita Revenues:	\$416	\$152	\$107
Per Capita Expenditures:	\$194	\$133	\$91
Revenues over/under Expenditures:	\$113,781	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	259.59%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$259,203	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$504	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$23,244	\$0
Total Unreserved Funds:	\$259,203	\$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:	Hampshire Fire Protection District		
Unit Code:	045/070/06	County:	Kane
Fiscal Year End:	5/31/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$4,648,902		
Equalized Assessed Valuation:	\$338,858,046		
Population:	8,500		
Employees:			
Full Time:	11		
Part Time:	25		
Salaries Paid:	\$1,388,233		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$815,914	\$3,511,389	\$2,093,331
Per Capita Beginning Fund Balance:	\$96	\$15,263	\$137
Revenues During FY 23:	\$3,320,070	\$6,142,392	\$4,070,470
Expenditures During FY 23:	\$2,910,455	\$5,530,518	\$3,583,908
Per Capita Revenues:	\$391	\$47,029	\$281
Per Capita Expenditures:	\$342	\$43,546	\$262
Revenues over/under Expenditures:	\$409,615	\$611,874	\$395,849
Ratio of Fund Balance to Expenditures:	26.80%	98.60%	65.52%
Ending Fund Balance for FY 23:	\$779,882	\$4,011,145	\$2,535,391
Per Capita Ending Fund Balance:	\$92	\$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:	\$40,538	\$878,069	\$190,114
Total Unrestricted Net Assets:	\$2,684,368	(\$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:	\$4,626,371	\$6,309,621	\$485,167
Per Capita Debt:	\$544	\$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:	Hanover Fire Protection District		
Unit Code:	043/040/06	County:	Jo Daviess
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$163,845		
Equalized Assessed Valuation:	\$40,053,176		
Population:	1,200		
Employees:			
Full Time:			
Part Time:	10		
Salaries Paid:	\$4,940		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$256,323	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$214	\$195	\$117
Revenues During FY 23:	\$234,971	\$252,305	\$189,609
Expenditures During FY 23:	\$94,078	\$235,291	\$162,648
Per Capita Revenues:	\$196	\$152	\$107
Per Capita Expenditures:	\$78	\$133	\$91
Revenues over/under Expenditures:	\$140,893	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	422.22%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$397,216	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$331	\$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:	Hardin Fire Protection District		
Unit Code:	007/010/06	County:	Calhoun
Fiscal Year End:	5/31/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$90,650		
Equalized Assessed Valuation:	\$26,390,222		
Population:	2,000		
Employees:			
Full Time:			
Part Time:	42		
Salaries Paid:	\$9,225		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$206,053	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$103	\$195	\$117
Revenues During FY 23:	\$56,096	\$252,305	\$189,609
Expenditures During FY 23:	\$38,418	\$235,291	\$162,648
Per Capita Revenues:	\$28	\$152	\$107
Per Capita Expenditures:	\$19	\$133	\$91
Revenues over/under Expenditures:	\$17,678	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	582.36%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$223,731	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$112	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$23,244	\$0
Total Unreserved Funds:	\$223,731	\$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:	Harlem-Roscoe Fire Protection District		
Unit Code:	101/040/06	County:	Winnebago
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$27,884,577		
Equalized Assessed Valuation:	\$846,284,144		
Population:	35,000		
Employees:			
Full Time:	5		
Part Time:	69		
Salaries Paid:	\$1,120,970		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$22,805,350	\$3,511,389	\$2,093,331
Per Capita Beginning Fund Balance:	\$652	\$15,263	\$137
Revenues During FY 23:	\$6,925,723	\$6,142,392	\$4,070,470
Expenditures During FY 23:	\$4,947,033	\$5,530,518	\$3,583,908
Per Capita Revenues:	\$198	\$47,029	\$281
Per Capita Expenditures:	\$141	\$43,546	\$262
Revenues over/under Expenditures:	\$1,978,690	\$611,874	\$395,849
Ratio of Fund Balance to Expenditures:	500.99%	98.60%	65.52%
Ending Fund Balance for FY 23:	\$24,784,040	\$4,011,145	\$2,535,391
Per Capita Ending Fund Balance:	\$708	\$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:	\$223,351	\$878,069	\$190,114
Total Unrestricted Net Assets:	\$24,560,689	(\$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:	Harristown Fire Protection District		
Unit Code:	055/030/06	County:	Macon
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$182,300		
Equalized Assessed Valuation:	\$42,730,127		
Population:	1,367		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$66,032	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$48	\$195	\$117
Revenues During FY 23:	\$278,141	\$252,305	\$189,609
Expenditures During FY 23:	\$231,610	\$235,291	\$162,648
Per Capita Revenues:	\$203	\$152	\$107
Per Capita Expenditures:	\$169	\$133	\$91
Revenues over/under Expenditures:	\$46,531	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	48.60%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$112,563	\$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:	\$112,563	\$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:	\$67,351	\$113,176	\$0
Per Capita Debt:	\$49	\$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:	Harter-Stanford Fire Protection District		
Unit Code:	013/025/06	County:	Clay
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$293,300		
Equalized Assessed Valuation:	\$31,746,383		
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:	\$309,588	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$155	\$195	\$117
Revenues During FY 23:	\$73,175	\$252,305	\$189,609
Expenditures During FY 23:	\$70,613	\$235,291	\$162,648
Per Capita Revenues:	\$37	\$152	\$107
Per Capita Expenditures:	\$35	\$133	\$91
Revenues over/under Expenditures:	\$2,562	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	442.06%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$312,150	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$156	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$26,448	\$23,244	\$0
Total Unreserved Funds:	\$285,702	\$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:	\$165,667	\$113,176	\$0
Per Capita Debt:	\$83	\$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:	Hartsburg Fire Protection District		
Unit Code:	054/040/06	County:	Logan
Fiscal Year End:	5/31/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$51,200		
Equalized Assessed Valuation:	\$17,253,997		
Population:	358		
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:	\$91,025	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$254	\$195	\$117
Revenues During FY 23:	\$49,408	\$252,305	\$189,609
Expenditures During FY 23:	\$37,272	\$235,291	\$162,648
Per Capita Revenues:	\$138	\$152	\$107
Per Capita Expenditures:	\$104	\$133	\$91
Revenues over/under Expenditures:	\$12,136	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	276.78%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$103,161	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$288	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$23,244	\$0
Total Unreserved Funds:	\$86,213	\$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:	\$16,947	\$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 Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Harvard Fire Protection District		
Unit Code:	063/050/06	County:	Mchenry
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,219,607		
Equalized Assessed Valuation:	\$320,877,903		
Population:	9,469		
Employees:			
Full Time:			
Part Time:	30		
Salaries Paid:	\$63,375		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$907,994	\$3,511,389	\$2,093,331
Per Capita Beginning Fund Balance:	\$96	\$15,263	\$137
Revenues During FY 23:	\$1,543,394	\$6,142,392	\$4,070,470
Expenditures During FY 23:	\$1,582,244	\$5,530,518	\$3,583,908
Per Capita Revenues:	\$163	\$47,029	\$281
Per Capita Expenditures:	\$167	\$43,546	\$262
Revenues over/under Expenditures:	(\$38,850)	\$611,874	\$395,849
Ratio of Fund Balance to Expenditures:	54.93%	98.60%	65.52%
Ending Fund Balance for FY 23:	\$869,144	\$4,011,145	\$2,535,391
Per Capita Ending Fund Balance:	\$92	\$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:	\$680,689	\$878,069	\$190,114
Total Unrestricted Net Assets:	\$875,055	(\$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:	\$245,000	\$6,309,621	\$485,167
Per Capita Debt:	\$26	\$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:	Havana Fire Protection District		
Unit Code:	060/030/06	County:	Mason
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$137,207		
Equalized Assessed Valuation:	\$29,794,474		
Population:	2,780		
Employees:			
Full Time:			
Part Time:	22		
Salaries Paid:	\$15,655		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$86,519	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$31	\$195	\$117
Revenues During FY 23:	\$151,545	\$252,305	\$189,609
Expenditures During FY 23:	\$126,925	\$235,291	\$162,648
Per Capita Revenues:	\$55	\$152	\$107
Per Capita Expenditures:	\$46	\$133	\$91
Revenues over/under Expenditures:	\$24,620	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	87.56%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$111,139	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$40	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$111,139	\$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:	Hebron-Alden-Greenwood Fire Protection District		
Unit Code:	063/060/06	County:	Mchenry
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,390,900		
Equalized Assessed Valuation:	\$112,079,075		
Population:	3,980		
Employees:			
Full Time:	2		
Part Time:	33		
Salaries Paid:	\$184,805		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,127,284	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$283	\$195	\$117
Revenues During FY 23:	\$652,706	\$252,305	\$189,609
Expenditures During FY 23:	\$637,436	\$235,291	\$162,648
Per Capita Revenues:	\$164	\$152	\$107
Per Capita Expenditures:	\$160	\$133	\$91
Revenues over/under Expenditures:	\$15,270	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	180.81%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$1,152,554	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$290	\$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:	\$496,941	\$26,369	\$0
Total Unrestricted Net Assets:	\$655,613	\$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:	\$90,000	\$113,176	\$0
Per Capita Debt:	\$23	\$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:	Hecker Fire Protection District		
Unit Code:	067/020/06	County:	Monroe
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$221,239		
Equalized Assessed Valuation:	\$27,033,635		
Population:	10,100		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$11,215		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$208,783	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$21	\$195	\$117
Revenues During FY 23:	\$221,239	\$252,305	\$189,609
Expenditures During FY 23:	\$161,335	\$235,291	\$162,648
Per Capita Revenues:	\$22	\$152	\$107
Per Capita Expenditures:	\$16	\$133	\$91
Revenues over/under Expenditures:	\$59,904	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	166.54%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$268,687	\$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:	(\$311,876)	\$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:	\$580,563	\$113,176	\$0
Per Capita Debt:	\$57	\$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:	Henderson Fire Protection District		
Unit Code:	048/060/06	County:	Knox
Fiscal Year End:	5/31/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$69,300		
Equalized Assessed Valuation:	\$41,726,581		
Population:	1,135		
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:	\$57,859	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$51	\$195	\$117
Revenues During FY 23:	\$71,287	\$252,305	\$189,609
Expenditures During FY 23:	\$43,516	\$235,291	\$162,648
Per Capita Revenues:	\$63	\$152	\$107
Per Capita Expenditures:	\$38	\$133	\$91
Revenues over/under Expenditures:	\$27,771	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	196.78%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$85,630	\$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:	\$85,630	\$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:	Henry Fire Protection District		
Unit Code:	059/010/06	County:	Marshall
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,655,385		
Equalized Assessed Valuation:	\$90,133,688		
Population:	2,352		
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:	\$1,078,258	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$458	\$195	\$117
Revenues During FY 23:	\$636,285	\$252,305	\$189,609
Expenditures During FY 23:	\$401,870	\$235,291	\$162,648
Per Capita Revenues:	\$271	\$152	\$107
Per Capita Expenditures:	\$171	\$133	\$91
Revenues over/under Expenditures:	\$234,415	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	326.64%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$1,312,673	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$558	\$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:	\$52,646	\$26,369	\$0
Total Unrestricted Net Assets:	\$1,260,027	\$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:	Herrick Fire Protection District		
Unit Code:	086/065/06	County:	Shelby
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$38,700		
Equalized Assessed Valuation:	\$14,609,849		
Population:	942		
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:	\$36,900	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$39	\$195	\$117
Revenues During FY 23:	\$27,858	\$252,305	\$189,609
Expenditures During FY 23:	\$18,167	\$235,291	\$162,648
Per Capita Revenues:	\$30	\$152	\$107
Per Capita Expenditures:	\$19	\$133	\$91
Revenues over/under Expenditures:	\$9,691	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	256.46%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$46,591	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$49	\$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:	\$42,348	\$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:	Hickory-Kerton Fire Protection District														
Unit Code:	084/010/06	County:	Schuyler												
Fiscal Year End:	6/30/2023														
Accounting Method:	Cash With Assets														
Appropriation or Budget:	\$20,721														
Equalized Assessed Valuation:	\$478,225														
Population:	600														
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:	\$76,451	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$127	\$195	\$117
Revenues During FY 23:	\$12,346	\$252,305	\$189,609
Expenditures During FY 23:	\$40,507	\$235,291	\$162,648
Per Capita Revenues:	\$21	\$152	\$107
Per Capita Expenditures:	\$68	\$133	\$91
Revenues over/under Expenditures:	(\$28,161)	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	119.21%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$48,290	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$80	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$23,244	\$0
Total Unreserved Funds:	\$48,290	\$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:	\$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:	Highland-Pierron Fire Protection District		
Unit Code:	057/080/06	County:	Madison
Fiscal Year End:	5/31/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$992,900		
Equalized Assessed Valuation:	\$169,115,244		
Population:	12,500		
Employees:			
	Full Time:		
	Part Time:	47	
	Salaries Paid:	\$43,617	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$354,071	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$28	\$195	\$117
Revenues During FY 23:	\$657,389	\$252,305	\$189,609
Expenditures During FY 23:	\$462,162	\$235,291	\$162,648
Per Capita Revenues:	\$53	\$152	\$107
Per Capita Expenditures:	\$37	\$133	\$91
Revenues over/under Expenditures:	\$195,227	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	118.85%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$549,298	\$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:	\$549,298	\$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:	Hillsdale Fire Protection District		
Unit Code:	081/120/06	County:	Rock Island
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$192,397		
Equalized Assessed Valuation:	\$48,714,063		
Population:	1,800		
Employees:			
Full Time:			
Part Time:	22		
Salaries Paid:	\$16,070		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$315,590	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$175	\$195	\$117
Revenues During FY 23:	\$218,633	\$252,305	\$189,609
Expenditures During FY 23:	\$251,195	\$235,291	\$162,648
Per Capita Revenues:	\$121	\$152	\$107
Per Capita Expenditures:	\$140	\$133	\$91
Revenues over/under Expenditures:	(\$32,562)	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	112.67%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$283,028	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$157	\$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:	\$46,048	\$26,369	\$0
Total Unrestricted Net Assets:	\$236,980	\$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:	\$199,145	\$113,176	\$0
Per Capita Debt:	\$111	\$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:	Hinckley Fire Protection District		
Unit Code:	019/040/06	County:	DeKalb
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,128,567		
Equalized Assessed Valuation:	\$103,757,720		
Population:	2,600		
Employees:			
Full Time:	31		
Part Time:			
Salaries Paid:	\$297,243		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,183,201	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$455	\$195	\$117
Revenues During FY 23:	\$542,301	\$252,305	\$189,609
Expenditures During FY 23:	\$818,722	\$235,291	\$162,648
Per Capita Revenues:	\$209	\$152	\$107
Per Capita Expenditures:	\$315	\$133	\$91
Revenues over/under Expenditures:	(\$276,421)	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	110.76%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$906,780	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$349	\$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:	\$93,840	\$26,369	\$0
Total Unrestricted Net Assets:	\$812,940	\$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:	\$22,250	\$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:	Hindsboro Community Fire Protection District		
Unit Code:	021/030/06	County:	Douglas
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$442,885		
Equalized Assessed Valuation:	\$23,815,924		
Population:	360		
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:	\$184,022	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$511	\$195	\$117
Revenues During FY 23:	\$94,522	\$252,305	\$189,609
Expenditures During FY 23:	\$128,426	\$235,291	\$162,648
Per Capita Revenues:	\$263	\$152	\$107
Per Capita Expenditures:	\$357	\$133	\$91
Revenues over/under Expenditures:	(\$33,904)	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	116.89%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$150,118	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$417	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$23,244	\$0
Total Unreserved Funds:	\$150,118	\$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:	Hoffman Fire Protection District		
Unit Code:	014/060/06	County:	Clinton
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$259,700		
Equalized Assessed Valuation:	\$27,632,033		
Population:	1,100		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$68,786	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$63	\$195	\$117
Revenues During FY 23:	\$118,104	\$252,305	\$189,609
Expenditures During FY 23:	\$241,413	\$235,291	\$162,648
Per Capita Revenues:	\$107	\$152	\$107
Per Capita Expenditures:	\$219	\$133	\$91
Revenues over/under Expenditures:	(\$123,309)	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	27.12%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$65,477	\$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:	\$0	\$23,244	\$0
Total Unreserved Funds:	\$65,477	\$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:	\$104,199	\$113,176	\$0
Per Capita Debt:	\$95	\$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:	Hoffman Estates #1 Fire Protection District		
Unit Code:	016/070/06	County:	Cook
Fiscal Year End:	12/31/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$66,788		
Equalized Assessed Valuation:	\$21,793,566		
Population:	160		
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:	\$1	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$0	\$195	\$117
Revenues During FY 23:	\$66,788	\$252,305	\$189,609
Expenditures During FY 23:	\$66,788	\$235,291	\$162,648
Per Capita Revenues:	\$417	\$152	\$107
Per Capita Expenditures:	\$417	\$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:	\$1	\$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:	\$1	\$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:	Holiday Shores Fire Protection District		
Unit Code:	057/083/06	County:	Madison
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$316,700		
Equalized Assessed Valuation:	\$93,455,130		
Population:	4,000		
Employees:			
Full Time:			
Part Time:	29		
Salaries Paid:	\$42,335		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$521,707	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$130	\$195	\$117
Revenues During FY 23:	\$352,143	\$252,305	\$189,609
Expenditures During FY 23:	\$268,088	\$235,291	\$162,648
Per Capita Revenues:	\$88	\$152	\$107
Per Capita Expenditures:	\$67	\$133	\$91
Revenues over/under Expenditures:	\$84,055	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	225.96%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$605,762	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$151	\$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:	\$307,728	\$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:	\$353,919	\$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:	\$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:	Hollywood Heights Fire Protection District		
Unit Code:	088/120/06	County:	St. Clair
Fiscal Year End:	5/31/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$385,000		
Equalized Assessed Valuation:	\$108,622,258		
Population:	10,250		
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:	\$329,394	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$32	\$195	\$117
Revenues During FY 23:	\$336,087	\$252,305	\$189,609
Expenditures During FY 23:	\$268,541	\$235,291	\$162,648
Per Capita Revenues:	\$33	\$152	\$107
Per Capita Expenditures:	\$26	\$133	\$91
Revenues over/under Expenditures:	\$67,546	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	147.81%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$396,940	\$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:	\$249,700	\$26,369	\$0
Total Unrestricted Net Assets:	\$147,240	\$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:	\$315,794	\$113,176	\$0
Per Capita Debt:	\$31	\$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:	Homer Fire Protection District		
Unit Code:	010/060/06	County:	Champaign
Fiscal Year End:	5/1/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$290,000		
Equalized Assessed Valuation:	\$56,363,614		
Population:	2,500		
Employees:			
Full Time:			
Part Time:	25		
Salaries Paid:	\$36,374		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$24,734	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$10	\$195	\$117
Revenues During FY 23:	\$286,039	\$252,305	\$189,609
Expenditures During FY 23:	\$289,309	\$235,291	\$162,648
Per Capita Revenues:	\$114	\$152	\$107
Per Capita Expenditures:	\$116	\$133	\$91
Revenues over/under Expenditures:	(\$3,270)	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	7.42%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$21,464	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$9	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$23,244	\$0
Total Unreserved Funds:	\$21,463	\$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:	\$221,479	\$113,176	\$0
Per Capita Debt:	\$89	\$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:	Homer Fire Protection District		
Unit Code:	099/060/06	County:	Will
Fiscal Year End:	12/31/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$14,556,647		
Equalized Assessed Valuation:	\$779,133,844		
Population:	39,700		
Employees:			
Full Time:	46		
Part Time:			
Salaries Paid:	\$5,326,742		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$2,962,410	\$3,511,389	\$2,093,331
Per Capita Beginning Fund Balance:	\$75	\$15,263	\$137
Revenues During FY 23:	\$9,683,380	\$6,142,392	\$4,070,470
Expenditures During FY 23:	\$8,545,555	\$5,530,518	\$3,583,908
Per Capita Revenues:	\$244	\$47,029	\$281
Per Capita Expenditures:	\$215	\$43,546	\$262
Revenues over/under Expenditures:	\$1,137,825	\$611,874	\$395,849
Ratio of Fund Balance to Expenditures:	41.67%	98.60%	65.52%
Ending Fund Balance for FY 23:	\$3,561,201	\$4,011,145	\$2,535,391
Per Capita Ending Fund Balance:	\$90	\$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:	\$231,407	\$878,069	\$190,114
Total Unrestricted Net Assets:	\$6,331,733	(\$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:	\$3,214,407	\$6,309,621	\$485,167
Per Capita Debt:	\$81	\$1,691	\$54
General Obligation Debt over EAV:	0.40%	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:	Hopedale Fire Protection District		
Unit Code:	090/090/06	County:	Tazewell
Fiscal Year End:	5/31/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$839,873		
Equalized Assessed Valuation:	\$63,352,707		
Population:	813		
Employees:			
Full Time:			
Part Time:	38		
Salaries Paid:	\$39,109		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$514,113	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$632	\$195	\$117
Revenues During FY 23:	\$206,076	\$252,305	\$189,609
Expenditures During FY 23:	\$194,370	\$235,291	\$162,648
Per Capita Revenues:	\$253	\$152	\$107
Per Capita Expenditures:	\$239	\$133	\$91
Revenues over/under Expenditures:	\$11,706	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	270.52%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$525,819	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$647	\$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:	\$4,167	\$26,369	\$0
Total Unrestricted Net Assets:	\$520,815	\$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:	Hoyleton Fire Protection District		
Unit Code:	095/030/06	County:	Washington
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$115,100		
Equalized Assessed Valuation:	\$32,145,059		
Population:	707		
Employees:			
Full Time:			
Part Time:	20		
Salaries Paid:	\$9,730		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$422,494	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$598	\$195	\$117
Revenues During FY 23:	\$131,252	\$252,305	\$189,609
Expenditures During FY 23:	\$249,049	\$235,291	\$162,648
Per Capita Revenues:	\$186	\$152	\$107
Per Capita Expenditures:	\$352	\$133	\$91
Revenues over/under Expenditures:	(\$117,797)	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	122.34%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$304,697	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$431	\$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:	\$304,697	\$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:	Hudson Fire Protection District		
Unit Code:	064/110/06	County:	McLean
Fiscal Year End:	6/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$1,030,869		
Equalized Assessed Valuation:	\$112,992,923		
Population:	1,900		
Employees:			
Full Time:	1		
Part Time:	3		
Salaries Paid:	\$72,070		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$746,497	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$393	\$195	\$117
Revenues During FY 23:	\$674,432	\$252,305	\$189,609
Expenditures During FY 23:	\$647,644	\$235,291	\$162,648
Per Capita Revenues:	\$355	\$152	\$107
Per Capita Expenditures:	\$341	\$133	\$91
Revenues over/under Expenditures:	\$26,788	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	119.40%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$773,285	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$407	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$31,934	\$23,244	\$0
Total Unreserved Funds:	\$741,351	\$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:	\$456,444	\$113,176	\$0
Per Capita Debt:	\$240	\$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:	Huey-Ferrin-Boulder Fire Protection District		
Unit Code:	014/065/06	County:	Clinton
Fiscal Year End:	7/31/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$172,991		
Equalized Assessed Valuation:	\$28,041,960		
Population:	1,295		
Employees:			
Full Time:			
Part Time:	14		
Salaries Paid:	\$3,643		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$121,745	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$94	\$195	\$117
Revenues During FY 23:	\$136,441	\$252,305	\$189,609
Expenditures During FY 23:	\$193,721	\$235,291	\$162,648
Per Capita Revenues:	\$105	\$152	\$107
Per Capita Expenditures:	\$150	\$133	\$91
Revenues over/under Expenditures:	(\$57,280)	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	33.28%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$64,465	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$50	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$23,244	\$0
Total Unreserved Funds:	\$64,465	\$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:	\$127,258	\$113,176	\$0
Per Capita Debt:	\$98	\$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:	Hull-Kinderhook Fire Protection District														
Unit Code:	075/030/06	County:	Pike												
Fiscal Year End:	4/30/2023														
Accounting Method:	Cash														
Appropriation or Budget:	\$65,000														
Equalized Assessed Valuation:	\$28,918,644														
Population:	570														
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:	\$6,194	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$11	\$195	\$117
Revenues During FY 23:	\$99,020	\$252,305	\$189,609
Expenditures During FY 23:	\$64,523	\$235,291	\$162,648
Per Capita Revenues:	\$174	\$152	\$107
Per Capita Expenditures:	\$113	\$133	\$91
Revenues over/under Expenditures:	\$34,497	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	63.06%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$40,691	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$71	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$23,244	\$0
Total Unreserved Funds:	\$63,328	\$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:	Humboldt Fire Protection District		
Unit Code:	015/030/06	County:	Coles
Fiscal Year End:	5/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$42,681		
Equalized Assessed Valuation:	\$50,611,755		
Population:	1,734		
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:	\$80,296	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$46	\$195	\$117
Revenues During FY 23:	\$73,218	\$252,305	\$189,609
Expenditures During FY 23:	\$40,181	\$235,291	\$162,648
Per Capita Revenues:	\$42	\$152	\$107
Per Capita Expenditures:	\$23	\$133	\$91
Revenues over/under Expenditures:	\$33,037	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	282.06%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$113,333	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$65	\$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:	\$113,333	\$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:	\$23,155	\$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:	Hume Fire Protection District														
Unit Code:	023/030/06	County:	Edgar												
Fiscal Year End:	4/30/2023														
Accounting Method:	Cash														
Appropriation or Budget:	\$64,515														
Equalized Assessed Valuation:	\$22,359,760														
Population:	351														
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:	\$182,293	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$519	\$195	\$117
Revenues During FY 23:	\$48,495	\$252,305	\$189,609
Expenditures During FY 23:	\$27,869	\$235,291	\$162,648
Per Capita Revenues:	\$138	\$152	\$107
Per Capita Expenditures:	\$79	\$133	\$91
Revenues over/under Expenditures:	\$20,626	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	728.12%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$202,919	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$578	\$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:	Huntley Fire Protection District		
Unit Code:	063/070/06	County:	Mchenry
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$16,710,380		
Equalized Assessed Valuation:	\$1,896,922,248		
Population:	60,000		
Employees:			
Full Time:	67		
Part Time:	26		
Salaries Paid:	\$9,344,428		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$5,276,735	\$3,511,389	\$2,093,331
Per Capita Beginning Fund Balance:	\$88	\$15,263	\$137
Revenues During FY 23:	\$16,549,681	\$6,142,392	\$4,070,470
Expenditures During FY 23:	\$15,781,466	\$5,530,518	\$3,583,908
Per Capita Revenues:	\$276	\$47,029	\$281
Per Capita Expenditures:	\$263	\$43,546	\$262
Revenues over/under Expenditures:	\$768,215	\$611,874	\$395,849
Ratio of Fund Balance to Expenditures:	38.43%	98.60%	65.52%
Ending Fund Balance for FY 23:	\$6,065,450	\$4,011,145	\$2,535,391
Per Capita Ending Fund Balance:	\$101	\$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:	\$27,339	\$878,069	\$190,114
Total Unrestricted Net Assets:	(\$234,055)	(\$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:	\$1,470,000	\$6,309,621	\$485,167
Per Capita Debt:	\$25	\$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:	Hutsonville Twp Fire Protection District		
Unit Code:	017/020/06	County:	Crawford
Fiscal Year End:	6/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$136,713		
Equalized Assessed Valuation:	\$14,239,333		
Population:	1,211		
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:	\$138,628	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$114	\$195	\$117
Revenues During FY 23:	\$138,078	\$252,305	\$189,609
Expenditures During FY 23:	\$87,864	\$235,291	\$162,648
Per Capita Revenues:	\$114	\$152	\$107
Per Capita Expenditures:	\$73	\$133	\$91
Revenues over/under Expenditures:	\$50,214	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	146.59%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$128,803	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$106	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$3,615	\$23,244	\$0
Total Unreserved Funds:	\$125,188	\$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:	\$272,086	\$113,176	\$0
Per Capita Debt:	\$225	\$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:	Hutton Fire Protection District		
Unit Code:	015/040/06	County:	Coles
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$35,513		
Equalized Assessed Valuation:	\$20,389,467		
Population:	862		
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:	\$145,535	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$169	\$195	\$117
Revenues During FY 23:	\$54,615	\$252,305	\$189,609
Expenditures During FY 23:	\$35,513	\$235,291	\$162,648
Per Capita Revenues:	\$63	\$152	\$107
Per Capita Expenditures:	\$41	\$133	\$91
Revenues over/under Expenditures:	\$19,102	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	463.60%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$164,637	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$191	\$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:	\$40,530	\$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:	Illioipolis Fire Protection District		
Unit Code:	083/070/06	County:	Sangamon
Fiscal Year End:	6/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$94,989		
Equalized Assessed Valuation:	\$34,027,171		
Population:	1,314		
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:	\$228,583	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$174	\$195	\$117
Revenues During FY 23:	\$96,653	\$252,305	\$189,609
Expenditures During FY 23:	\$94,140	\$235,291	\$162,648
Per Capita Revenues:	\$74	\$152	\$107
Per Capita Expenditures:	\$72	\$133	\$91
Revenues over/under Expenditures:	\$2,513	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	245.48%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$231,096	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$176	\$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:	Industry Fire Protection District														
Unit Code:	062/040/06	County:	Mcdonough												
Fiscal Year End:	4/30/2023														
Accounting Method:	Cash														
Appropriation or Budget:	\$115,000														
Equalized Assessed Valuation:	\$60,567,788														
Population:	800														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:	\$		
Full Time:															
Part Time:															
Salaries Paid:	\$														

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$92,972	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$116	\$195	\$117
Revenues During FY 23:	\$122,768	\$252,305	\$189,609
Expenditures During FY 23:	\$124,942	\$235,291	\$162,648
Per Capita Revenues:	\$153	\$152	\$107
Per Capita Expenditures:	\$156	\$133	\$91
Revenues over/under Expenditures:	(\$2,174)	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	72.67%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$90,798	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$113	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$23,244	\$0
Total Unreserved Funds:	\$90,798	\$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:	Inverness Fire Protection District
Unit Code:	016/240/06
County:	Cook
Fiscal Year End:	12/31/2023
Accounting Method:	Cash With Assets
Appropriation or Budget:	\$8,863,695
Equalized Assessed Valuation:	\$432,549,505
Population:	15,000
Employees:	
Full Time:	17
Part Time:	
Salaries Paid:	\$1,666,262

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:	\$3,525,105	\$3,511,389	\$2,093,331
Per Capita Beginning Fund Balance:	\$235	\$15,263	\$137
Revenues During FY 23:	\$6,730,077	\$6,142,392	\$4,070,470
Expenditures During FY 23:	\$4,814,332	\$5,530,518	\$3,583,908
Per Capita Revenues:	\$449	\$47,029	\$281
Per Capita Expenditures:	\$321	\$43,546	\$262
Revenues over/under Expenditures:	\$1,915,745	\$611,874	\$395,849
Ratio of Fund Balance to Expenditures:	110.94%	98.60%	65.52%
Ending Fund Balance for FY 23:	\$5,340,850	\$4,011,145	\$2,535,391
Per Capita Ending Fund Balance:	\$356	\$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:	\$1,644,700	\$878,069	\$190,114
Total Unrestricted Net Assets:	\$4,443,174	(\$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:	\$1,875,000	\$6,309,621	\$485,167
Per Capita Debt:	\$125	\$1,691	\$54
General Obligation Debt over EAV:	0.42%	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:	Ipava Fire Protection District														
Unit Code:	029/090/06	County:	Fulton												
Fiscal Year End:	4/30/2023														
Accounting Method:	Cash														
Appropriation or Budget:	\$80,430														
Equalized Assessed Valuation:	\$18,915,945														
Population:	800														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px;">\$</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:	\$109,290	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$137	\$195	\$117
Revenues During FY 23:	\$60,242	\$252,305	\$189,609
Expenditures During FY 23:	\$55,006	\$235,291	\$162,648
Per Capita Revenues:	\$75	\$152	\$107
Per Capita Expenditures:	\$69	\$133	\$91
Revenues over/under Expenditures:	\$5,236	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	208.21%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$114,526	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$143	\$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:	Iroquois-Ford Fire Protection District		
Unit Code:	038/100/06	County:	Iroquois
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$55,899		
Equalized Assessed Valuation:	\$14,887,522		
Population:	355		
Employees:			
Full Time:			
Part Time:	16		
Salaries Paid:	\$5,270		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$64,865	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$183	\$195	\$117
Revenues During FY 23:	\$44,617	\$252,305	\$189,609
Expenditures During FY 23:	\$42,025	\$235,291	\$162,648
Per Capita Revenues:	\$126	\$152	\$107
Per Capita Expenditures:	\$118	\$133	\$91
Revenues over/under Expenditures:	\$2,592	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	160.52%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$67,457	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$190	\$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:

Unit Code: **County:**

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

Full Time:

Part Time:

Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$201,558	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$288	\$195	\$117
Revenues During FY 23:	\$50,382	\$252,305	\$189,609
Expenditures During FY 23:	\$83,236	\$235,291	\$162,648
Per Capita Revenues:	\$72	\$152	\$107
Per Capita Expenditures:	\$119	\$133	\$91
Revenues over/under Expenditures:	(\$32,854)	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	202.68%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$168,704	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$241	\$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:	Itasca #1 Fire Protection District		
Unit Code:	022/150/06	County:	Dupage
Fiscal Year End:	5/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$9,015,661		
Equalized Assessed Valuation:	\$715,898,577		
Population:	9,543		
Employees:			
Full Time:	27		
Part Time:	1		
Salaries Paid:	\$2,982,145		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$4,569,585	\$3,511,389	\$2,093,331
Per Capita Beginning Fund Balance:	\$479	\$15,263	\$137
Revenues During FY 23:	\$7,876,684	\$6,142,392	\$4,070,470
Expenditures During FY 23:	\$6,643,661	\$5,530,518	\$3,583,908
Per Capita Revenues:	\$825	\$47,029	\$281
Per Capita Expenditures:	\$696	\$43,546	\$262
Revenues over/under Expenditures:	\$1,233,023	\$611,874	\$395,849
Ratio of Fund Balance to Expenditures:	87.34%	98.60%	65.52%
Ending Fund Balance for FY 23:	\$5,802,608	\$4,011,145	\$2,535,391
Per Capita Ending Fund Balance:	\$608	\$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:	\$4,456,325	\$878,069	\$190,114
Total Unrestricted Net Assets:	(\$10,891,016)	(\$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:	\$13,752,195	\$6,309,621	\$485,167
Per Capita Debt:	\$1,441	\$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:	Iuka Fire Protection District		
Unit Code:	058/080/06	County:	Marion
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$125,692		
Equalized Assessed Valuation:	\$34,866,371		
Population:	1,966		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$1,033		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$82,694	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$42	\$195	\$117
Revenues During FY 23:	\$178,883	\$252,305	\$189,609
Expenditures During FY 23:	\$123,827	\$235,291	\$162,648
Per Capita Revenues:	\$91	\$152	\$107
Per Capita Expenditures:	\$63	\$133	\$91
Revenues over/under Expenditures:	\$55,056	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	111.24%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$137,750	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$70	\$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:	\$42,759	\$26,369	\$0
Total Unrestricted Net Assets:	\$94,991	\$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:	\$462,213	\$113,176	\$0
Per Capita Debt:	\$235	\$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:	Ivesdale Fire Protection District		
Unit Code:	010/070/06	County:	Champaign
Fiscal Year End:	5/31/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$249,217		
Equalized Assessed Valuation:	\$30,160,060		
Population:	800		
Employees:			
Full Time:	1		
Part Time:	15		
Salaries Paid:	\$54,074		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$24,367	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$30	\$195	\$117
Revenues During FY 23:	\$288,267	\$252,305	\$189,609
Expenditures During FY 23:	\$224,824	\$235,291	\$162,648
Per Capita Revenues:	\$360	\$152	\$107
Per Capita Expenditures:	\$281	\$133	\$91
Revenues over/under Expenditures:	\$63,443	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	39.06%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$87,810	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$110	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$22,643	\$23,244	\$0
Total Unreserved Funds:	\$87,821	\$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:	\$19,111	\$113,176	\$0
Per Capita Debt:	\$24	\$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