

# 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

<b>Unit Name:</b>	Jefferson Fire Protection District		
<b>Unit Code:</b>	041/010/06	<b>County:</b>	Jefferson
<b>Fiscal Year End:</b>	12/31/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,160,935		
<b>Equalized Assessed Valuation:</b>	\$207,505,384		
<b>Population:</b>	11,212		
<b>Employees:</b>			
<b>Full Time:</b>		4	
<b>Part Time:</b>		4	
<b>Salaries Paid:</b>	\$299,777		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$864,822</b>	\$3,511,389	\$2,093,331
Per Capita Beginning Fund Balance:	<b>\$77</b>	\$15,263	\$137
Revenues During FY 23:	<b>\$1,233,639</b>	\$6,142,392	\$4,070,470
Expenditures During FY 23:	<b>\$1,159,593</b>	\$5,530,518	\$3,583,908
Per Capita Revenues:	<b>\$110</b>	\$47,029	\$281
Per Capita Expenditures:	<b>\$103</b>	\$43,546	\$262
Revenues over/under Expenditures:	<b>\$74,046</b>	\$611,874	\$395,849
Ratio of Fund Balance to Expenditures:	<b>80.97%</b>	98.60%	65.52%
Ending Fund Balance for FY 23:	<b>\$938,868</b>	\$4,011,145	\$2,535,391
Per Capita Ending Fund Balance:	<b>\$84</b>	\$18,742	\$160

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$61,127</b>	\$878,069	\$190,114
Total Unrestricted Net Assets:	<b>\$877,741</b>	(\$2,203,032)	\$735,491

# FISCAL YEAR 2023



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ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$156,855</b>	\$6,309,621	\$485,167
Per Capita Debt:	<b>\$14</b>	\$1,691	\$54
General Obligation Debt over EAV:	<b>0.00%</b>	0.20%	0.00%

#### Enterprise Funds

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

<b>Unit Name:</b>	<b>Joy Fire Protection District</b>		
<b>Unit Code:</b>	066/030/06	<b>County:</b>	Mercer
<b>Fiscal Year End:</b>	6/30/2023		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$121,594		
<b>Equalized Assessed Valuation:</b>	\$30,979,192		
<b>Population:</b>	769		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	15		
<b>Salaries Paid:</b>	\$7,013		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$118,043	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$154	\$195	\$117
Revenues During FY 23:	\$124,737	\$252,305	\$189,609
Expenditures During FY 23:	\$76,454	\$235,291	\$162,648
Per Capita Revenues:	\$162	\$152	\$107
Per Capita Expenditures:	\$99	\$133	\$91
Revenues over/under Expenditures:	\$48,283	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	217.55%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$166,326	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$216	\$218	\$127

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$5,879	\$23,244	\$0
Total Unreserved Funds:	\$112,164	\$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:	<b>\$0</b>	\$113,176	\$0
Per Capita Debt:	<b>\$0</b>	\$53	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

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

<b>Unit Name:</b>	Kaneville Fire Protection District		
<b>Unit Code:</b>	045/080/06	<b>County:</b>	Kane
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$606,589		
<b>Equalized Assessed Valuation:</b>	\$58,617,451		
<b>Population:</b>	1,156		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$291,253	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$252	\$195	\$117
Revenues During FY 23:	\$376,022	\$252,305	\$189,609
Expenditures During FY 23:	\$252,670	\$235,291	\$162,648
Per Capita Revenues:	\$325	\$152	\$107
Per Capita Expenditures:	\$219	\$133	\$91
Revenues over/under Expenditures:	\$123,352	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	164.09%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$414,605	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$359	\$218	\$127

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$23,244	\$0
Total Unreserved Funds:	\$834,872	\$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:	<b>\$0</b>	\$113,176	\$0
Per Capita Debt:	<b>\$0</b>	\$53	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

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

# FISCAL YEAR 2023



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## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Kankakee Twp Fire Protection District		
<b>Unit Code:</b>	046/070/06	<b>County:</b>	Kankakee
<b>Fiscal Year End:</b>	5/31/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$453,019		
<b>Equalized Assessed Valuation:</b>	\$2,707,035		
<b>Population:</b>	1,890		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	19	
	<b>Salaries Paid:</b>	\$35,284	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$283,313</b>	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	<b>\$150</b>	\$195	\$117
Revenues During FY 23:	<b>\$304,366</b>	\$252,305	\$189,609
Expenditures During FY 23:	<b>\$254,701</b>	\$235,291	\$162,648
Per Capita Revenues:	<b>\$161</b>	\$152	\$107
Per Capita Expenditures:	<b>\$135</b>	\$133	\$91
Revenues over/under Expenditures:	<b>\$49,665</b>	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	<b>130.73%</b>	217.34%	142.53%
Ending Fund Balance for FY 23:	<b>\$332,978</b>	\$353,485	\$223,650
Per Capita Ending Fund Balance:	<b>\$176</b>	\$218	\$127

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$23,244	\$0
Total Unreserved Funds:	<b>\$332,978</b>	\$145,545	\$0

##### Net Assets

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

# FISCAL YEAR 2023



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## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$125,000</b>	\$113,176	\$0
Per Capita Debt:	<b>\$66</b>	\$53	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

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

# FISCAL YEAR 2023



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## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Kansas Fire Protection District		
<b>Unit Code:</b>	023/040/06	<b>County:</b>	Edgar
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$511,900		
<b>Equalized Assessed Valuation:</b>	\$27,433,360		
<b>Population:</b>	1,000		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	19		
<b>Salaries Paid:</b>	\$19,320		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$222,839	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$223	\$195	\$117
Revenues During FY 23:	\$140,553	\$252,305	\$189,609
Expenditures During FY 23:	\$134,971	\$235,291	\$162,648
Per Capita Revenues:	\$141	\$152	\$107
Per Capita Expenditures:	\$135	\$133	\$91
Revenues over/under Expenditures:	\$5,582	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	169.24%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$228,421	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$228	\$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:	\$114,979	\$26,369	\$0
Total Unrestricted Net Assets:	\$113,442	\$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:	<b>\$43,251</b>	\$113,176	\$0
Per Capita Debt:	<b>\$43</b>	\$53	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

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

<b>Unit Name:</b>	<b>Kell Fire Protection District</b>		
<b>Unit Code:</b>	058/020/06	<b>County:</b>	Marion
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,155,100		
<b>Equalized Assessed Valuation:</b>	\$23,343,517		
<b>Population:</b>	3,000		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$776,588	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$259	\$195	\$117
Revenues During FY 23:	\$180,879	\$252,305	\$189,609
Expenditures During FY 23:	\$803,854	\$235,291	\$162,648
Per Capita Revenues:	\$60	\$152	\$107
Per Capita Expenditures:	\$268	\$133	\$91
Revenues over/under Expenditures:	(\$622,975)	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	19.11%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$153,613	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$51	\$218	\$127

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$23,244	\$0
Total Unreserved Funds:	\$153,613	\$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:	<b>\$790,728</b>	\$113,176	\$0
Per Capita Debt:	<b>\$264</b>	\$53	\$0
General Obligation Debt over EAV:	<b>2.57%</b>	0.05%	0.00%

#### Enterprise Funds

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

<b>Unit Name:</b>	<b>Kempton Fire Protection District</b>		
<b>Unit Code:</b>	027/010/06	<b>County:</b>	Ford
<b>Fiscal Year End:</b>	5/31/2023		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$76,522		
<b>Equalized Assessed Valuation:</b>	\$29,088,153		
<b>Population:</b>	640		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	3		
<b>Salaries Paid:</b>	\$4,721		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$485,106</b>	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	<b>\$758</b>	\$195	\$117
Revenues During FY 23:	<b>\$138,313</b>	\$252,305	\$189,609
Expenditures During FY 23:	<b>\$76,522</b>	\$235,291	\$162,648
Per Capita Revenues:	<b>\$216</b>	\$152	\$107
Per Capita Expenditures:	<b>\$120</b>	\$133	\$91
Revenues over/under Expenditures:	<b>\$61,791</b>	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	<b>714.69%</b>	217.34%	142.53%
Ending Fund Balance for FY 23:	<b>\$546,897</b>	\$353,485	\$223,650
Per Capita Ending Fund Balance:	<b>\$855</b>	\$218	\$127

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$23,244	\$0
Total Unreserved Funds:	<b>\$546,897</b>	\$145,545	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$0</b>	\$26,369	\$0
Total Unrestricted Net Assets:	<b>\$0</b>	\$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:	<b>\$0</b>	\$113,176	\$0
Per Capita Debt:	<b>\$0</b>	\$53	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

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

<b>Unit Name:</b>	<b>Kendall Hill Fire Protection District</b>														
<b>Unit Code:</b>	057/085/06	<b>County:</b>	Madison												
<b>Fiscal Year End:</b>	4/30/2023														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$26,550														
<b>Equalized Assessed Valuation:</b>	\$10,883,180														
<b>Population:</b>	845														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$15,822	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$19	\$195	\$117
Revenues During FY 23:	\$27,145	\$252,305	\$189,609
Expenditures During FY 23:	\$26,445	\$235,291	\$162,648
Per Capita Revenues:	\$32	\$152	\$107
Per Capita Expenditures:	\$31	\$133	\$91
Revenues over/under Expenditures:	\$700	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	62.48%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$16,522	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$20	\$218	\$127

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$23,244	\$0
Total Unreserved Funds:	\$16,522	\$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:	<b>\$0</b>	\$113,176	\$0
Per Capita Debt:	<b>\$0</b>	\$53	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

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

<b>Unit Name:</b>	Kenney Fire Protection District		
<b>Unit Code:</b>	020/015/06	<b>County:</b>	Dewitt
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$354,257		
<b>Equalized Assessed Valuation:</b>	\$43,442,404		
<b>Population:</b>	1,200		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	4		
<b>Salaries Paid:</b>	\$4,750		

#### Blended Component Units

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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$213,799	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$178	\$195	\$117
Revenues During FY 23:	\$145,455	\$252,305	\$189,609
Expenditures During FY 23:	\$125,524	\$235,291	\$162,648
Per Capita Revenues:	\$121	\$152	\$107
Per Capita Expenditures:	\$105	\$133	\$91
Revenues over/under Expenditures:	\$19,931	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	186.20%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$233,730	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$195	\$218	\$127

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$217,036	\$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:	<b>\$0</b>	\$113,176	\$0
Per Capita Debt:	<b>\$0</b>	\$53	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

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

<b>Unit Name:</b>	<b>Kewanee Fire Protection District</b>		
<b>Unit Code:</b>	037/070/06	<b>County:</b>	Henry
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$311,273		
<b>Equalized Assessed Valuation:</b>	\$2,188,580		
<b>Population:</b>	12,300		
<b>Employees:</b>			
<b>Full Time:</b>	3		
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$138,426		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$264,896	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$22	\$195	\$117
Revenues During FY 23:	\$358,999	\$252,305	\$189,609
Expenditures During FY 23:	\$304,771	\$235,291	\$162,648
Per Capita Revenues:	\$29	\$152	\$107
Per Capita Expenditures:	\$25	\$133	\$91
Revenues over/under Expenditures:	\$54,228	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	104.71%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$319,124	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$26	\$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:	\$349,006	\$26,369	\$0
Total Unrestricted Net Assets:	\$183,029	\$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:	<b>\$236,584</b>	\$113,176	\$0
Per Capita Debt:	<b>\$19</b>	\$53	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

**Enterprise Funds**

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

<b>Unit Name:</b>	Keyesport Fire Protection District		
<b>Unit Code:</b>	014/070/06	<b>County:</b>	Clinton
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$125,000		
<b>Equalized Assessed Valuation:</b>	\$38,370,721		
<b>Population:</b>	1,500		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>		
	<b>Salaries Paid:</b>	\$	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$100,202	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$67	\$195	\$117
Revenues During FY 23:	\$174,027	\$252,305	\$189,609
Expenditures During FY 23:	\$120,128	\$235,291	\$162,648
Per Capita Revenues:	\$116	\$152	\$107
Per Capita Expenditures:	\$80	\$133	\$91
Revenues over/under Expenditures:	\$53,899	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	128.28%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$154,101	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$103	\$218	\$127

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$23,244	\$0
Total Unreserved Funds:	\$100,202	\$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:	<b>\$0</b>	\$113,176	\$0
Per Capita Debt:	<b>\$0</b>	\$53	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

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

<b>Unit Name:</b>	Kickapoo Fire Protection District		
<b>Unit Code:</b>	092/050/06	<b>County:</b>	Vermilion
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$351,000		
<b>Equalized Assessed Valuation:</b>	\$60,960,085		
<b>Population:</b>	5,000		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	30		
<b>Salaries Paid:</b>	\$15,129		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$282,978	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$57	\$195	\$117
Revenues During FY 23:	\$186,328	\$252,305	\$189,609
Expenditures During FY 23:	\$183,754	\$235,291	\$162,648
Per Capita Revenues:	\$37	\$152	\$107
Per Capita Expenditures:	\$37	\$133	\$91
Revenues over/under Expenditures:	\$2,574	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	155.40%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$285,552	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$57	\$218	\$127

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,637	\$26,369	\$0
Total Unrestricted Net Assets:	\$283,049	\$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:	<b>\$230,000</b>	\$113,176	\$0
Per Capita Debt:	<b>\$46</b>	\$53	\$0
General Obligation Debt over EAV:	<b>0.38%</b>	0.05%	0.00%

**Enterprise Funds**

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

<b>Unit Name:</b>	Kilbourne Fire Protection District		
<b>Unit Code:</b>	060/040/06	<b>County:</b>	Mason
<b>Fiscal Year End:</b>	5/31/2023		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$738,900		
<b>Equalized Assessed Valuation:</b>	\$13,071,966		
<b>Population:</b>	525		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$88,231	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$168	\$195	\$117
Revenues During FY 23:	\$79,361	\$252,305	\$189,609
Expenditures During FY 23:	\$62,371	\$235,291	\$162,648
Per Capita Revenues:	\$151	\$152	\$107
Per Capita Expenditures:	\$119	\$133	\$91
Revenues over/under Expenditures:	\$16,990	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	168.70%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$105,221	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$200	\$218	\$127

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$23,244	\$0
Total Unreserved Funds:	\$84,794	\$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:	<b>\$20,674</b>	\$113,176	\$0
Per Capita Debt:	<b>\$39</b>	\$53	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

**Enterprise Funds**

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

<b>Unit Name:</b>	Kirkland Fire Protection District		
<b>Unit Code:</b>	019/050/06	<b>County:</b>	DeKalb
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,247,812		
<b>Equalized Assessed Valuation:</b>	\$94,743,211		
<b>Population:</b>	2,450		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	13		
<b>Salaries Paid:</b>	\$219,060		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$531,046	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$217	\$195	\$117
Revenues During FY 23:	\$726,731	\$252,305	\$189,609
Expenditures During FY 23:	\$502,723	\$235,291	\$162,648
Per Capita Revenues:	\$297	\$152	\$107
Per Capita Expenditures:	\$205	\$133	\$91
Revenues over/under Expenditures:	\$224,008	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	150.19%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$755,054	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$308	\$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:	\$755,054	\$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:	<b>\$0</b>	\$113,176	\$0
Per Capita Debt:	<b>\$0</b>	\$53	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

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

<b>Unit Name:</b>	Knoxville Fire Protection District		
<b>Unit Code:</b>	048/070/06	<b>County:</b>	Knox
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$991,650		
<b>Equalized Assessed Valuation:</b>	\$128,475,490		
<b>Population:</b>	6,000		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	64		
<b>Salaries Paid:</b>	\$31,275		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$602,033	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$100	\$195	\$117
Revenues During FY 23:	\$395,947	\$252,305	\$189,609
Expenditures During FY 23:	\$279,394	\$235,291	\$162,648
Per Capita Revenues:	\$66	\$152	\$107
Per Capita Expenditures:	\$47	\$133	\$91
Revenues over/under Expenditures:	\$116,553	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	257.19%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$718,586	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$120	\$218	\$127

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$350,000	\$23,244	\$0
Total Unreserved Funds:	\$368,586	\$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:	<b>\$0</b>	\$113,176	\$0
Per Capita Debt:	<b>\$0</b>	\$53	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

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

<b>Unit Name:</b>	La Motte Twp Fire Protection District		
<b>Unit Code:</b>	017/030/06	<b>County:</b>	Crawford
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$124,400		
<b>Equalized Assessed Valuation:</b>	\$40,677,900		
<b>Population:</b>	2,372		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	22	
	<b>Salaries Paid:</b>	\$22,825	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$458,208</b>	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	<b>\$193</b>	\$195	\$117
Revenues During FY 23:	<b>\$122,429</b>	\$252,305	\$189,609
Expenditures During FY 23:	<b>\$67,178</b>	\$235,291	\$162,648
Per Capita Revenues:	<b>\$52</b>	\$152	\$107
Per Capita Expenditures:	<b>\$28</b>	\$133	\$91
Revenues over/under Expenditures:	<b>\$55,251</b>	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	<b>764.33%</b>	217.34%	142.53%
Ending Fund Balance for FY 23:	<b>\$513,459</b>	\$353,485	\$223,650
Per Capita Ending Fund Balance:	<b>\$216</b>	\$218	\$127

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$23,244	\$0
Total Unreserved Funds:	<b>\$513,459</b>	\$145,545	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$0</b>	\$26,369	\$0
Total Unrestricted Net Assets:	<b>\$0</b>	\$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:	<b>\$0</b>	\$113,176	\$0
Per Capita Debt:	<b>\$0</b>	\$53	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

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

<b>Unit Name:</b>	<b>Lacon-Sparland Fire Protection District</b>		
<b>Unit Code:</b>	059/020/06	<b>County:</b>	Marshall
<b>Fiscal Year End:</b>	6/30/2023		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$743,000		
<b>Equalized Assessed Valuation:</b>	\$69,000,000		
<b>Population:</b>	3,000		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>		
	<b>Salaries Paid:</b>	\$	

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$121,917	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$41	\$195	\$117
Revenues During FY 23:	\$418,000	\$252,305	\$189,609
Expenditures During FY 23:	\$480,000	\$235,291	\$162,648
Per Capita Revenues:	\$139	\$152	\$107
Per Capita Expenditures:	\$160	\$133	\$91
Revenues over/under Expenditures:	(\$62,000)	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	12.48%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$59,917	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$20	\$218	\$127

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$23,244	\$0
Total Unreserved Funds:	\$120,000	\$145,545	\$0

##### Net Assets

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

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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

<b>Unit Name:</b>	<b>Ladd Fire Protection District</b>
<b>Unit Code:</b>	006/050/06
<b>County:</b>	Bureau
<b>Fiscal Year End:</b>	4/30/2023
<b>Accounting Method:</b>	Cash
<b>Appropriation or Budget:</b>	\$115,800
<b>Equalized Assessed Valuation:</b>	\$29,021,780
<b>Population:</b>	1,800
<b>Employees:</b>	
<b>Full Time:</b>	
<b>Part Time:</b>	
<b>Salaries Paid:</b>	\$

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$160,923	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$89	\$195	\$117
Revenues During FY 23:	\$100,232	\$252,305	\$189,609
Expenditures During FY 23:	\$32,499	\$235,291	\$162,648
Per Capita Revenues:	\$56	\$152	\$107
Per Capita Expenditures:	\$18	\$133	\$91
Revenues over/under Expenditures:	\$67,733	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	703.58%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$228,656	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$127	\$218	\$127

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$23,244	\$0
Total Unreserved Funds:	\$161,206	\$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:	<b>\$0</b>	\$113,176	\$0
Per Capita Debt:	<b>\$0</b>	\$53	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

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

<b>Unit Name:</b>	Lafayette Fire Protection District		
<b>Unit Code:</b>	087/020/06	<b>County:</b>	Stark
<b>Fiscal Year End:</b>	8/31/2023		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$158,400		
<b>Equalized Assessed Valuation:</b>	\$16,425,522		
<b>Population:</b>	800		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>		
	<b>Salaries Paid:</b>	\$	

**Blended Component Units**

#### Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$101,785	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$127	\$195	\$117
Revenues During FY 23:	\$85,506	\$252,305	\$189,609
Expenditures During FY 23:	\$85,535	\$235,291	\$162,648
Per Capita Revenues:	\$107	\$152	\$107
Per Capita Expenditures:	\$107	\$133	\$91
Revenues over/under Expenditures:	(\$29)	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	118.96%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$101,756	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$127	\$218	\$127
 <u>Equity</u>	 <u>Amounts</u>	 <u>Averages</u>	 <u>Medians</u>
Total Reserved Funds:	\$0	\$23,244	\$0
Total Unreserved Funds:	\$101,756	\$145,545	\$0
 <u>Net Assets</u>	 <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:	<b>\$0</b>	\$113,176	\$0
Per Capita Debt:	<b>\$0</b>	\$53	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

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

<b>Unit Name:</b>	<b>LaHarpe Fire Protection District</b>		
<b>Unit Code:</b>	034/040/06	<b>County:</b>	Hancock
<b>Fiscal Year End:</b>	6/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$213,248		
<b>Equalized Assessed Valuation:</b>	\$51,171,556		
<b>Population:</b>	950		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	5		
<b>Salaries Paid:</b>	\$14,040		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$142,993</b>	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	<b>\$151</b>	\$195	\$117
Revenues During FY 23:	<b>\$143,155</b>	\$252,305	\$189,609
Expenditures During FY 23:	<b>\$180,461</b>	\$235,291	\$162,648
Per Capita Revenues:	<b>\$151</b>	\$152	\$107
Per Capita Expenditures:	<b>\$190</b>	\$133	\$91
Revenues over/under Expenditures:	<b>(\$37,306)</b>	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	<b>58.57%</b>	217.34%	142.53%
Ending Fund Balance for FY 23:	<b>\$105,687</b>	\$353,485	\$223,650
Per Capita Ending Fund Balance:	<b>\$111</b>	\$218	\$127

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$91,225</b>	\$26,369	\$0
Total Unrestricted Net Assets:	<b>\$14,462</b>	\$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:	<b>\$20,559</b>	\$113,176	\$0
Per Capita Debt:	<b>\$22</b>	\$53	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

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

<b>Unit Name:</b>	Lake Egypt Fire Protection District		
<b>Unit Code:</b>	100/010/06	<b>County:</b>	Williamson
<b>Fiscal Year End:</b>	6/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$3.656.032		
<b>Equalized Assessed Valuation:</b>	\$183.287.463		
<b>Population:</b>	8,539		
<b>Employees:</b>			
<b>Full Time:</b>	9		
<b>Part Time:</b>	5		
<b>Salaries Paid:</b>	\$717.292		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$2,452,509	\$3,511,389	\$2,093,331
Per Capita Beginning Fund Balance:	\$287	\$15,263	\$137
Revenues During FY 23:	\$2,436,623	\$6,142,392	\$4,070,470
Expenditures During FY 23:	\$1,693,621	\$5,530,518	\$3,583,908
Per Capita Revenues:	\$285	\$47,029	\$281
Per Capita Expenditures:	\$198	\$43,546	\$262
Revenues over/under Expenditures:	\$743,002	\$611,874	\$395,849
Ratio of Fund Balance to Expenditures:	188.68%	98.60%	65.52%
Ending Fund Balance for FY 23:	\$3,195,511	\$4,011,145	\$2,535,391
Per Capita Ending Fund Balance:	\$374	\$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:	\$161,674	\$878,069	\$190,114
Total Unrestricted Net Assets:	\$3,285,928	(\$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:	<b>\$1,803,929</b>	\$6,309,621	\$485,167
Per Capita Debt:	<b>\$211</b>	\$1,691	\$54
General Obligation Debt over EAV:	<b>0.00%</b>	0.20%	0.00%

**Enterprise Funds**

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

<b>Unit Name:</b>	Lake Springfield Fire Protection District		
<b>Unit Code:</b>	083/090/06	<b>County:</b>	Sangamon
<b>Fiscal Year End:</b>	6/30/2023		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$30,709		
<b>Equalized Assessed Valuation:</b>	\$6,572,413		
<b>Population:</b>	309		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$6,000	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$19	\$195	\$117
Revenues During FY 23:	\$30,709	\$252,305	\$189,609
Expenditures During FY 23:	\$30,709	\$235,291	\$162,648
Per Capita Revenues:	\$99	\$152	\$107
Per Capita Expenditures:	\$99	\$133	\$91
Revenues over/under Expenditures:	\$0	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	19.54%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$6,000	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$19	\$218	\$127

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$23,244	\$0
Total Unreserved Funds:	\$6,000	\$145,545	\$0

##### Net Assets

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

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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

<b>Unit Name:</b>	Lake Villa Fire Protection District		
<b>Unit Code:</b>	049/060/06	<b>County:</b>	Lake
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$8,051,900		
<b>Equalized Assessed Valuation:</b>	\$882,368,644		
<b>Population:</b>	33,000		
<b>Employees:</b>			
<b>Full Time:</b>	34		
<b>Part Time:</b>	19		
<b>Salaries Paid:</b>	\$4,076,093		

Blended Component Units
Number Submitted = 1
Pension Fund

#### Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$8,136,153</b>	\$3,511,389	\$2,093,331
Per Capita Beginning Fund Balance:	<b>\$247</b>	\$15,263	\$137
Revenues During FY 23:	<b>\$8,132,194</b>	\$6,142,392	\$4,070,470
Expenditures During FY 23:	<b>\$6,884,734</b>	\$5,530,518	\$3,583,908
Per Capita Revenues:	<b>\$246</b>	\$47,029	\$281
Per Capita Expenditures:	<b>\$209</b>	\$43,546	\$262
Revenues over/under Expenditures:	<b>\$1,247,460</b>	\$611,874	\$395,849
Ratio of Fund Balance to Expenditures:	<b>121.48%</b>	98.60%	65.52%
Ending Fund Balance for FY 23:	<b>\$8,363,663</b>	\$4,011,145	\$2,535,391
Per Capita Ending Fund Balance:	<b>\$253</b>	\$18,742	\$160
<b><u>Equity</u></b>	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$0</b>	\$43,885	\$0
Total Unreserved Funds:	<b>\$0</b>	\$63,877	\$0
<b><u>Net Assets</u></b>	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$9,112,850</b>	\$878,069	\$190,114
Total Unrestricted Net Assets:	<b>\$6,096,507</b>	(\$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:	<b>\$0</b>	\$6,309,621	\$485,167
Per Capita Debt:	<b>\$0</b>	\$1,691	\$54
General Obligation Debt over EAV:	<b>0.00%</b>	0.20%	0.00%

#### Enterprise Funds

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

<b>Unit Name:</b>	<b>Lake Zurich Rural Fire Protection District</b>		
<b>Unit Code:</b>	049/070/06	<b>County:</b>	Lake
<b>Fiscal Year End:</b>	12/31/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$7,983,620		
<b>Equalized Assessed Valuation:</b>	\$1,181,521,146		
<b>Population:</b>	16,123		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

Blended Component Units

#### Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$14,705,925	\$3,511,389	\$2,093,331
Per Capita Beginning Fund Balance:	\$912	\$15,263	\$137
Revenues During FY 23:	\$7,714,353	\$6,142,392	\$4,070,470
Expenditures During FY 23:	\$7,203,558	\$5,530,518	\$3,583,908
Per Capita Revenues:	\$478	\$47,029	\$281
Per Capita Expenditures:	\$447	\$43,546	\$262
Revenues over/under Expenditures:	\$510,795	\$611,874	\$395,849
Ratio of Fund Balance to Expenditures:	211.24%	98.60%	65.52%
Ending Fund Balance for FY 23:	\$15,216,720	\$4,011,145	\$2,535,391
Per Capita Ending Fund Balance:	\$944	\$18,742	\$160
<b><u>Equity</u></b>	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$0	\$43,885	\$0
Total Unreserved Funds:	\$0	\$63,877	\$0
<b><u>Net Assets</u></b>	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$0	\$878,069	\$190,114
Total Unrestricted Net Assets:	\$15,159,961	(\$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:	<b>\$0</b>	\$6,309,621	\$485,167
Per Capita Debt:	<b>\$0</b>	\$1,691	\$54
General Obligation Debt over EAV:	<b>0.00%</b>	0.20%	0.00%

#### Enterprise Funds

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

<b>Unit Name:</b>	Lamoille Fire Protection District		
<b>Unit Code:</b>	006/060/06	<b>County:</b>	Bureau
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$273,000		
<b>Equalized Assessed Valuation:</b>	\$39,771,735		
<b>Population:</b>	705		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$163,909	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$232	\$195	\$117
Revenues During FY 23:	\$110,533	\$252,305	\$189,609
Expenditures During FY 23:	\$70,116	\$235,291	\$162,648
Per Capita Revenues:	\$157	\$152	\$107
Per Capita Expenditures:	\$99	\$133	\$91
Revenues over/under Expenditures:	\$40,417	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	291.41%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$204,326	\$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:	\$204,326	\$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:	<b>\$30,801</b>	\$113,176	\$0
Per Capita Debt:	<b>\$44</b>	\$53	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

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

<b>Unit Name:</b>	<b>Lanark Fire Protection District</b>		
<b>Unit Code:</b>	008/020/06	<b>County:</b>	Carroll
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$1,615,500		
<b>Equalized Assessed Valuation:</b>	\$197,586,880		
<b>Population:</b>	2,653		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	32		
<b>Salaries Paid:</b>	\$230,195		

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$683,319	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$258	\$195	\$117
Revenues During FY 23:	\$711,411	\$252,305	\$189,609
Expenditures During FY 23:	\$508,036	\$235,291	\$162,648
Per Capita Revenues:	\$268	\$152	\$107
Per Capita Expenditures:	\$191	\$133	\$91
Revenues over/under Expenditures:	\$203,375	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	174.53%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$886,694	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$334	\$218	\$127

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$153,457	\$23,244	\$0
Total Unreserved Funds:	\$733,238	\$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:	<b>\$0</b>	\$113,176	\$0
Per Capita Debt:	<b>\$0</b>	\$53	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

**Enterprise Funds**

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

<b>Unit Name:</b>	<b>Latham Fire Protection District</b>		
<b>Unit Code:</b>	054/050/06	<b>County:</b>	Logan
<b>Fiscal Year End:</b>	5/31/2023		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$320,958		
<b>Equalized Assessed Valuation:</b>	\$25,936,313		
<b>Population:</b>	1,300		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	5		
<b>Salaries Paid:</b>	\$1,690		

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$184,166	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$142	\$195	\$117
Revenues During FY 23:	\$159,727	\$252,305	\$189,609
Expenditures During FY 23:	\$119,467	\$235,291	\$162,648
Per Capita Revenues:	\$123	\$152	\$107
Per Capita Expenditures:	\$92	\$133	\$91
Revenues over/under Expenditures:	\$40,260	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	187.86%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$224,426	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$173	\$218	\$127

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$171,877	\$23,244	\$0
Total Unreserved Funds:	\$52,550	\$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:	<b>\$344,601</b>	\$113,176	\$0
Per Capita Debt:	<b>\$265</b>	\$53	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

**Enterprise Funds**

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

<b>Unit Name:</b>	Lawrence-Allison Fire Protection District		
<b>Unit Code:</b>	051/040/06	<b>County:</b>	Lawrence
<b>Fiscal Year End:</b>	7/31/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,600,000		
<b>Equalized Assessed Valuation:</b>	\$95,073,328		
<b>Population:</b>	7,140		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	24		
<b>Salaries Paid:</b>	\$14,705		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$396,022	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$55	\$195	\$117
Revenues During FY 23:	\$279,009	\$252,305	\$189,609
Expenditures During FY 23:	\$1,465,223	\$235,291	\$162,648
Per Capita Revenues:	\$39	\$152	\$107
Per Capita Expenditures:	\$205	\$133	\$91
Revenues over/under Expenditures:	(\$1,186,214)	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	(53.93%)	217.34%	142.53%
Ending Fund Balance for FY 23:	(\$790,192)	\$353,485	\$223,650
Per Capita Ending Fund Balance:	(\$111)	\$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:	(\$790,192)	\$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:	<b>\$1,264,134</b>	\$113,176	\$0
Per Capita Debt:	<b>\$177</b>	\$53	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

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

<b>Unit Name:</b>	Leaf River Fire Protection District		
<b>Unit Code:</b>	071/030/06	<b>County:</b>	Ogle
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$132,400		
<b>Equalized Assessed Valuation:</b>	\$32,375,111		
<b>Population:</b>	450		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>		
	<b>Salaries Paid:</b>	\$	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$588,770	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$1,308	\$195	\$117
Revenues During FY 23:	\$197,151	\$252,305	\$189,609
Expenditures During FY 23:	\$606,916	\$235,291	\$162,648
Per Capita Revenues:	\$438	\$152	\$107
Per Capita Expenditures:	\$1,349	\$133	\$91
Revenues over/under Expenditures:	(\$409,765)	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	63.27%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$384,005	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$853	\$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:	\$389,666	\$26,369	\$0
Total Unrestricted Net Assets:	(\$5,661)	\$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:	<b>\$205,000</b>	\$113,176	\$0
Per Capita Debt:	<b>\$456</b>	\$53	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

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

<b>Unit Name:</b>	Lee Fire Protection District		
<b>Unit Code:</b>	052/060/06	<b>County:</b>	Lee
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$207,650		
<b>Equalized Assessed Valuation:</b>	\$26,620,920		
<b>Population:</b>	596		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	13		
<b>Salaries Paid:</b>	\$4,007		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$173,672	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$291	\$195	\$117
Revenues During FY 23:	\$133,758	\$252,305	\$189,609
Expenditures During FY 23:	\$231,087	\$235,291	\$162,648
Per Capita Revenues:	\$224	\$152	\$107
Per Capita Expenditures:	\$388	\$133	\$91
Revenues over/under Expenditures:	(\$97,329)	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	33.04%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$76,343	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$128	\$218	\$127

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$23,244	\$0
Total Unreserved Funds:	\$76,343	\$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:	<b>\$29,850</b>	\$113,176	\$0
Per Capita Debt:	<b>\$50</b>	\$53	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

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

<b>Unit Name:</b>	Leland Fire Protection District		
<b>Unit Code:</b>	050/050/06	<b>County:</b>	Lasalle
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$532,260		
<b>Equalized Assessed Valuation:</b>	\$67,852,737		
<b>Population:</b>	1,990		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	36		
<b>Salaries Paid:</b>	\$40,830		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$328,378</b>	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	<b>\$165</b>	\$195	\$117
Revenues During FY 23:	<b>\$234,702</b>	\$252,305	\$189,609
Expenditures During FY 23:	<b>\$160,731</b>	\$235,291	\$162,648
Per Capita Revenues:	<b>\$118</b>	\$152	\$107
Per Capita Expenditures:	<b>\$81</b>	\$133	\$91
Revenues over/under Expenditures:	<b>\$73,971</b>	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	<b>250.32%</b>	217.34%	142.53%
Ending Fund Balance for FY 23:	<b>\$402,349</b>	\$353,485	\$223,650
Per Capita Ending Fund Balance:	<b>\$202</b>	\$218	\$127

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$23,244	\$0
Total Unreserved Funds:	<b>\$402,349</b>	\$145,545	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$0</b>	\$26,369	\$0
Total Unrestricted Net Assets:	<b>\$0</b>	\$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:	<b>\$37,273</b>	\$113,176	\$0
Per Capita Debt:	<b>\$19</b>	\$53	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

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

<b>Unit Name:</b>	<b>Lena Fire Protection District</b>
<b>Unit Code:</b>	089/060/06
<b>County:</b>	Stephenson
<b>Fiscal Year End:</b>	4/30/2023
<b>Accounting Method:</b>	Cash With Assets
<b>Appropriation or Budget:</b>	\$623,918
<b>Equalized Assessed Valuation:</b>	\$106,307,450
<b>Population:</b>	4,516
<b>Employees:</b>	
<b>Full Time:</b>	
<b>Part Time:</b>	29
<b>Salaries Paid:</b>	\$24,872

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$688,270</b>	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	<b>\$152</b>	\$195	\$117
Revenues During FY 23:	<b>\$631,877</b>	\$252,305	\$189,609
Expenditures During FY 23:	<b>\$290,969</b>	\$235,291	\$162,648
Per Capita Revenues:	<b>\$140</b>	\$152	\$107
Per Capita Expenditures:	<b>\$64</b>	\$133	\$91
Revenues over/under Expenditures:	<b>\$340,908</b>	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	<b>353.71%</b>	217.34%	142.53%
Ending Fund Balance for FY 23:	<b>\$1,029,178</b>	\$353,485	\$223,650
Per Capita Ending Fund Balance:	<b>\$228</b>	\$218	\$127

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$29,698</b>	\$26,369	\$0
Total Unrestricted Net Assets:	<b>\$933,788</b>	\$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:	<b>\$145,000</b>	\$113,176	\$0
Per Capita Debt:	<b>\$32</b>	\$53	\$0
General Obligation Debt over EAV:	<b>0.14%</b>	0.05%	0.00%

#### Enterprise Funds

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

<b>Unit Name:</b>	<b>Leroy Community Fire Protection District</b>		
<b>Unit Code:</b>	064/120/06	<b>County:</b>	McLean
<b>Fiscal Year End:</b>	6/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,018,860		
<b>Equalized Assessed Valuation:</b>	\$115,472,926		
<b>Population:</b>	3,437		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	7		
<b>Salaries Paid:</b>	\$14,359		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,013,166	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$295	\$195	\$117
Revenues During FY 23:	\$690,737	\$252,305	\$189,609
Expenditures During FY 23:	\$631,690	\$235,291	\$162,648
Per Capita Revenues:	\$201	\$152	\$107
Per Capita Expenditures:	\$184	\$133	\$91
Revenues over/under Expenditures:	\$59,047	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	169.74%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$1,072,213	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$312	\$218	\$127

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,369	\$0
Total Unrestricted Net Assets:	\$1,072,213	\$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:	<b>\$1,337,000</b>	\$113,176	\$0
Per Capita Debt:	<b>\$389</b>	\$53	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

**Enterprise Funds**

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

<b>Unit Name:</b>	Lewistown Fire Protection District		
<b>Unit Code:</b>	029/100/06	<b>County:</b>	Fulton
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$256,500		
<b>Equalized Assessed Valuation:</b>	\$52,150,388		
<b>Population:</b>	3,500		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>		
	<b>Salaries Paid:</b>	\$	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$831	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$0	\$195	\$117
Revenues During FY 23:	\$257,769	\$252,305	\$189,609
Expenditures During FY 23:	\$250,174	\$235,291	\$162,648
Per Capita Revenues:	\$74	\$152	\$107
Per Capita Expenditures:	\$71	\$133	\$91
Revenues over/under Expenditures:	\$7,595	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	3.37%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$8,426	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$2	\$218	\$127

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$8,425	\$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:	<b>\$259,001</b>	\$113,176	\$0
Per Capita Debt:	<b>\$74</b>	\$53	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

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

<b>Unit Name:</b>	Lexington Fire Protection District		
<b>Unit Code:</b>	064/130/06	<b>County:</b>	McLean
<b>Fiscal Year End:</b>	6/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,079,240		
<b>Equalized Assessed Valuation:</b>	\$114,513,802		
<b>Population:</b>	3,051		
<b>Employees:</b>			
<b>Full Time:</b>	5		
<b>Part Time:</b>	34		
<b>Salaries Paid:</b>	\$296,358		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$546,186</b>	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	<b>\$179</b>	\$195	\$117
Revenues During FY 23:	<b>\$634,044</b>	\$252,305	\$189,609
Expenditures During FY 23:	<b>\$602,721</b>	\$235,291	\$162,648
Per Capita Revenues:	<b>\$208</b>	\$152	\$107
Per Capita Expenditures:	<b>\$198</b>	\$133	\$91
Revenues over/under Expenditures:	<b>\$31,323</b>	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	<b>95.82%</b>	217.34%	142.53%
Ending Fund Balance for FY 23:	<b>\$577,509</b>	\$353,485	\$223,650
Per Capita Ending Fund Balance:	<b>\$189</b>	\$218	\$127

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$0</b>	\$26,369	\$0
Total Unrestricted Net Assets:	<b>\$582,436</b>	\$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:	<b>\$361,465</b>	\$113,176	\$0
Per Capita Debt:	<b>\$118</b>	\$53	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

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

<b>Unit Name:</b>	Leyden Fire Protection District		
<b>Unit Code:</b>	016/110/06	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	12/31/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$4,963,112		
<b>Equalized Assessed Valuation:</b>	\$330,265,872		
<b>Population:</b>	18,000		
<b>Employees:</b>			
<b>Full Time:</b>		19	
<b>Part Time:</b>		11	
<b>Salaries Paid:</b>	\$1,442,405		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$745,571</b>	\$3,511,389	\$2,093,331
Per Capita Beginning Fund Balance:	<b>\$41</b>	\$15,263	\$137
Revenues During FY 23:	<b>\$3,406,444</b>	\$6,142,392	\$4,070,470
Expenditures During FY 23:	<b>\$2,983,716</b>	\$5,530,518	\$3,583,908
Per Capita Revenues:	<b>\$189</b>	\$47,029	\$281
Per Capita Expenditures:	<b>\$166</b>	\$43,546	\$262
Revenues over/under Expenditures:	<b>\$422,728</b>	\$611,874	\$395,849
Ratio of Fund Balance to Expenditures:	<b>39.16%</b>	98.60%	65.52%
Ending Fund Balance for FY 23:	<b>\$1,168,299</b>	\$4,011,145	\$2,535,391
Per Capita Ending Fund Balance:	<b>\$65</b>	\$18,742	\$160

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$0</b>	\$878,069	\$190,114
Total Unrestricted Net Assets:	<b>(\$14,157,592)</b>	(\$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:	<b>\$16,038,071</b>	\$6,309,621	\$485,167
Per Capita Debt:	<b>\$891</b>	\$1,691	\$54
General Obligation Debt over EAV:	<b>3.37%</b>	0.20%	0.00%

#### Enterprise Funds

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

<b>Unit Name:</b>	Libertyville Fire Protection District		
<b>Unit Code:</b>	049/080/06	<b>County:</b>	Lake
<b>Fiscal Year End:</b>	5/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$7,400,588		
<b>Equalized Assessed Valuation:</b>	\$743,922,534		
<b>Population:</b>	8,392		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>		
	<b>Salaries Paid:</b>	\$	

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$4,651,471	\$3,511,389	\$2,093,331
Per Capita Beginning Fund Balance:	\$554	\$15,263	\$137
Revenues During FY 23:	\$4,070,470	\$6,142,392	\$4,070,470
Expenditures During FY 23:	\$3,612,022	\$5,530,518	\$3,583,908
Per Capita Revenues:	\$485	\$47,029	\$281
Per Capita Expenditures:	\$430	\$43,546	\$262
Revenues over/under Expenditures:	\$458,448	\$611,874	\$395,849
Ratio of Fund Balance to Expenditures:	141.47%	98.60%	65.52%
Ending Fund Balance for FY 23:	\$5,109,919	\$4,011,145	\$2,535,391
Per Capita Ending Fund Balance:	\$609	\$18,742	\$160

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,304,334	\$878,069	\$190,114
Total Unrestricted Net Assets:	\$2,805,585	(\$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:	<b>\$0</b>	\$6,309,621	\$485,167
Per Capita Debt:	<b>\$0</b>	\$1,691	\$54
General Obligation Debt over EAV:	<b>0.00%</b>	0.20%	0.00%

**Enterprise Funds**

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

<b>Unit Name:</b>	Lima-Tioga Fire Protection District		
<b>Unit Code:</b>	001/060/06	<b>County:</b>	Adams
<b>Fiscal Year End:</b>	6/30/2023		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$58,300		
<b>Equalized Assessed Valuation:</b>	\$29,119,291		
<b>Population:</b>	1,000		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>		
	<b>Salaries Paid:</b>	\$	

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$138,073	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$138	\$195	\$117
Revenues During FY 23:	\$42,193	\$252,305	\$189,609
Expenditures During FY 23:	\$40,666	\$235,291	\$162,648
Per Capita Revenues:	\$42	\$152	\$107
Per Capita Expenditures:	\$41	\$133	\$91
Revenues over/under Expenditures:	\$1,527	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	343.28%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$139,600	\$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:	\$139,560	\$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:	<b>\$0</b>	\$113,176	\$0
Per Capita Debt:	<b>\$0</b>	\$53	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

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

<b>Unit Name:</b>	Limestone Fire Protection District		
<b>Unit Code:</b>	072/050/06	<b>County:</b>	Peoria
<b>Fiscal Year End:</b>	6/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,316,300		
<b>Equalized Assessed Valuation:</b>	\$196,180,751		
<b>Population:</b>	17,990		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	23		
<b>Salaries Paid:</b>	\$241,786		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$1,236,446</b>	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	<b>\$69</b>	\$195	\$117
Revenues During FY 23:	<b>\$825,163</b>	\$252,305	\$189,609
Expenditures During FY 23:	<b>\$676,658</b>	\$235,291	\$162,648
Per Capita Revenues:	<b>\$46</b>	\$152	\$107
Per Capita Expenditures:	<b>\$38</b>	\$133	\$91
Revenues over/under Expenditures:	<b>\$148,505</b>	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	<b>204.68%</b>	217.34%	142.53%
Ending Fund Balance for FY 23:	<b>\$1,384,951</b>	\$353,485	\$223,650
Per Capita Ending Fund Balance:	<b>\$77</b>	\$218	\$127

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$82,339</b>	\$26,369	\$0
Total Unrestricted Net Assets:	<b>\$1,306,831</b>	\$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:	<b>\$3,590,000</b>	\$113,176	\$0
Per Capita Debt:	<b>\$200</b>	\$53	\$0
General Obligation Debt over EAV:	<b>1.83%</b>	0.05%	0.00%

#### Enterprise Funds

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

<b>Unit Name:</b>	Lincoln Fire Protection District		
<b>Unit Code:</b>	015/045/06	<b>County:</b>	Coles
<b>Fiscal Year End:</b>	5/31/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$320,000		
<b>Equalized Assessed Valuation:</b>	\$142,983,882		
<b>Population:</b>	4,725		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	7		
<b>Salaries Paid:</b>	\$18,217		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$518,339	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$110	\$195	\$117
Revenues During FY 23:	\$385,119	\$252,305	\$189,609
Expenditures During FY 23:	\$313,318	\$235,291	\$162,648
Per Capita Revenues:	\$82	\$152	\$107
Per Capita Expenditures:	\$66	\$133	\$91
Revenues over/under Expenditures:	\$71,801	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	188.35%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$590,140	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$125	\$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:	\$663,023	\$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:	<b>\$0</b>	\$113,176	\$0
Per Capita Debt:	<b>\$0</b>	\$53	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

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

<b>Unit Name:</b>	<b>Lincoln Rural Fire Protection District</b>		
<b>Unit Code:</b>	054/060/06	<b>County:</b>	Logan
<b>Fiscal Year End:</b>	5/31/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,332,069		
<b>Equalized Assessed Valuation:</b>	\$139,484,514		
<b>Population:</b>	7,784		
<b>Employees:</b>			
<b>Full Time:</b>		6	
<b>Part Time:</b>		7	
<b>Salaries Paid:</b>	\$462,732		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$196,109</b>	\$3,511,389	\$2,093,331
Per Capita Beginning Fund Balance:	<b>\$25</b>	\$15,263	\$137
Revenues During FY 23:	<b>\$1,277,185</b>	\$6,142,392	\$4,070,470
Expenditures During FY 23:	<b>\$1,126,083</b>	\$5,530,518	\$3,583,908
Per Capita Revenues:	<b>\$164</b>	\$47,029	\$281
Per Capita Expenditures:	<b>\$145</b>	\$43,546	\$262
Revenues over/under Expenditures:	<b>\$151,102</b>	\$611,874	\$395,849
Ratio of Fund Balance to Expenditures:	<b>34.83%</b>	98.60%	65.52%
Ending Fund Balance for FY 23:	<b>\$392,261</b>	\$4,011,145	\$2,535,391
Per Capita Ending Fund Balance:	<b>\$50</b>	\$18,742	\$160

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$379,890</b>	\$878,069	\$190,114
Total Unrestricted Net Assets:	<b>(\$4,276,798)</b>	(\$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:	<b>\$475,843</b>	\$6,309,621	\$485,167
Per Capita Debt:	<b>\$61</b>	\$1,691	\$54
General Obligation Debt over EAV:	<b>0.00%</b>	0.20%	0.00%

#### Enterprise Funds

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

<b>Unit Name:</b>	Lincolnshire Fields Fire Protection District		
<b>Unit Code:</b>	010/075/06	<b>County:</b>	Champaign
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$246,210		
<b>Equalized Assessed Valuation:</b>	\$82,100,605		
<b>Population:</b>	3,158		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>		
	<b>Salaries Paid:</b>	\$	

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$54,486	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$17	\$195	\$117
Revenues During FY 23:	\$103,367	\$252,305	\$189,609
Expenditures During FY 23:	\$102,659	\$235,291	\$162,648
Per Capita Revenues:	\$33	\$152	\$107
Per Capita Expenditures:	\$33	\$133	\$91
Revenues over/under Expenditures:	\$708	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	53.76%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$55,194	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$17	\$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:	\$55,194	\$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:	<b>\$0</b>	\$113,176	\$0
Per Capita Debt:	<b>\$0</b>	\$53	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

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

<b>Unit Name:</b>	Lincolnshire-Riverwoods(Vernon) Fire Protection District		
<b>Unit Code:</b>	049/130/06	<b>County:</b>	Lake
<b>Fiscal Year End:</b>	5/31/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$20,513,636		
<b>Equalized Assessed Valuation:</b>	\$1,384,513,066		
<b>Population:</b>	17,000		
<b>Employees:</b>			
	<b>Full Time:</b>	36	
	<b>Part Time:</b>		
	<b>Salaries Paid:</b>	\$5,543,646	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$11,155,564</b>	\$3,511,389	\$2,093,331
Per Capita Beginning Fund Balance:	<b>\$656</b>	\$15,263	\$137
Revenues During FY 23:	<b>\$13,896,387</b>	\$6,142,392	\$4,070,470
Expenditures During FY 23:	<b>\$11,658,527</b>	\$5,530,518	\$3,583,908
Per Capita Revenues:	<b>\$817</b>	\$47,029	\$281
Per Capita Expenditures:	<b>\$686</b>	\$43,546	\$262
Revenues over/under Expenditures:	<b>\$2,237,860</b>	\$611,874	\$395,849
Ratio of Fund Balance to Expenditures:	<b>96.66%</b>	98.60%	65.52%
Ending Fund Balance for FY 23:	<b>\$11,268,570</b>	\$4,011,145	\$2,535,391
Per Capita Ending Fund Balance:	<b>\$663</b>	\$18,742	\$160

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$217,933</b>	\$878,069	\$190,114
Total Unrestricted Net Assets:	<b>(\$10,540,450)</b>	(\$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:	<b>\$30,374,815</b>	\$6,309,621	\$485,167
Per Capita Debt:	<b>\$1,787</b>	\$1,691	\$54
General Obligation Debt over EAV:	<b>0.00%</b>	0.20%	0.00%

#### Enterprise Funds

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

<b>Unit Name:</b>	<b>Lisle-Woodridge Fire Protection District</b>		
<b>Unit Code:</b>	022/160/06	<b>County:</b>	Dupage
<b>Fiscal Year End:</b>	12/31/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$34,023,084		
<b>Equalized Assessed Valuation:</b>	\$2,662,996,272		
<b>Population:</b>	78,381		
<b>Employees:</b>			
<b>Full Time:</b>	91		
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$11,224,441		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$21,238,007</b>	\$3,511,389	\$2,093,331
Per Capita Beginning Fund Balance:	<b>\$271</b>	\$15,263	\$137
Revenues During FY 23:	<b>\$29,279,575</b>	\$6,142,392	\$4,070,470
Expenditures During FY 23:	<b>\$23,858,607</b>	\$5,530,518	\$3,583,908
Per Capita Revenues:	<b>\$374</b>	\$47,029	\$281
Per Capita Expenditures:	<b>\$304</b>	\$43,546	\$262
Revenues over/under Expenditures:	<b>\$5,420,968</b>	\$611,874	\$395,849
Ratio of Fund Balance to Expenditures:	<b>99.78%</b>	98.60%	65.52%
Ending Fund Balance for FY 23:	<b>\$23,806,400</b>	\$4,011,145	\$2,535,391
Per Capita Ending Fund Balance:	<b>\$304</b>	\$18,742	\$160

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,880,169</b>	\$878,069	\$190,114
Total Unrestricted Net Assets:	<b>(\$68,291,844)</b>	(\$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:	<b>\$101,552,354</b>	\$6,309,621	\$485,167
Per Capita Debt:	<b>\$1,296</b>	\$1,691	\$54
General Obligation Debt over EAV:	<b>0.00%</b>	0.20%	0.00%

**Enterprise Funds**

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

<b>Unit Name:</b>	Little Mackinaw Fire Protection District		
<b>Unit Code:</b>	090/095/06	<b>County:</b>	Tazewell
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$235,050		
<b>Equalized Assessed Valuation:</b>	\$37,774,655		
<b>Population:</b>	1,575		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	14	
	<b>Salaries Paid:</b>	\$79,480	

Blended Component Units
Number Submitted = 1
Little Mackinaw Rescue

#### Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$307,665</b>	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	<b>\$195</b>	\$195	\$117
Revenues During FY 23:	<b>\$301,936</b>	\$252,305	\$189,609
Expenditures During FY 23:	<b>\$200,361</b>	\$235,291	\$162,648
Per Capita Revenues:	<b>\$192</b>	\$152	\$107
Per Capita Expenditures:	<b>\$127</b>	\$133	\$91
Revenues over/under Expenditures:	<b>\$101,575</b>	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	<b>204.25%</b>	217.34%	142.53%
Ending Fund Balance for FY 23:	<b>\$409,240</b>	\$353,485	\$223,650
Per Capita Ending Fund Balance:	<b>\$260</b>	\$218	\$127
<b><u>Equity</u></b>	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$44,619</b>	\$23,244	\$0
Total Unreserved Funds:	<b>\$365,421</b>	\$145,545	\$0
<b><u>Net Assets</u></b>	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$0</b>	\$26,369	\$0
Total Unrestricted Net Assets:	<b>\$0</b>	\$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:	<b>\$0</b>	\$113,176	\$0
Per Capita Debt:	<b>\$0</b>	\$53	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

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

<b>Unit Name:</b>	Little Rock-Fox Fire Protection District		
<b>Unit Code:</b>	047/030/06	<b>County:</b>	Kendall
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$3,659,647		
<b>Equalized Assessed Valuation:</b>	\$378,218,695		
<b>Population:</b>	11,500		
<b>Employees:</b>			
<b>Full Time:</b>	8		
<b>Part Time:</b>	59		
<b>Salaries Paid:</b>	\$356,853		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$3,407,554</b>	\$3,511,389	\$2,093,331
Per Capita Beginning Fund Balance:	<b>\$296</b>	\$15,263	\$137
Revenues During FY 23:	<b>\$2,686,196</b>	\$6,142,392	\$4,070,470
Expenditures During FY 23:	<b>\$2,069,136</b>	\$5,530,518	\$3,583,908
Per Capita Revenues:	<b>\$234</b>	\$47,029	\$281
Per Capita Expenditures:	<b>\$180</b>	\$43,546	\$262
Revenues over/under Expenditures:	<b>\$617,060</b>	\$611,874	\$395,849
Ratio of Fund Balance to Expenditures:	<b>194.51%</b>	98.60%	65.52%
Ending Fund Balance for FY 23:	<b>\$4,024,614</b>	\$4,011,145	\$2,535,391
Per Capita Ending Fund Balance:	<b>\$350</b>	\$18,742	\$160

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$17,653</b>	\$878,069	\$190,114
Total Unrestricted Net Assets:	<b>\$4,006,961</b>	(\$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:	<b>\$0</b>	\$6,309,621	\$485,167
Per Capita Debt:	<b>\$0</b>	\$1,691	\$54
General Obligation Debt over EAV:	<b>0.00%</b>	0.20%	0.00%

**Enterprise Funds**

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

<b>Unit Name:</b>	Little Wabash Fire Protection District		
<b>Unit Code:</b>	024/035/06	<b>County:</b>	Edwards
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$91,350		
<b>Equalized Assessed Valuation:</b>	\$34,140,452		
<b>Population:</b>	2,184		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	22		
<b>Salaries Paid:</b>	\$13,604		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$105,020</b>	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	<b>\$48</b>	\$195	\$117
Revenues During FY 23:	<b>\$84,211</b>	\$252,305	\$189,609
Expenditures During FY 23:	<b>\$70,628</b>	\$235,291	\$162,648
Per Capita Revenues:	<b>\$39</b>	\$152	\$107
Per Capita Expenditures:	<b>\$32</b>	\$133	\$91
Revenues over/under Expenditures:	<b>\$13,583</b>	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	<b>167.92%</b>	217.34%	142.53%
Ending Fund Balance for FY 23:	<b>\$118,602</b>	\$353,485	\$223,650
Per Capita Ending Fund Balance:	<b>\$54</b>	\$218	\$127

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$23,244	\$0
Total Unreserved Funds:	<b>\$69,979</b>	\$145,545	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$0</b>	\$26,369	\$0
Total Unrestricted Net Assets:	<b>\$0</b>	\$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:	<b>\$48,623</b>	\$113,176	\$0
Per Capita Debt:	<b>\$22</b>	\$53	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

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

<b>Unit Name:</b>	Little York Community Fire Protection District		
<b>Unit Code:</b>	094/020/06	<b>County:</b>	Warren
<b>Fiscal Year End:</b>	6/30/2023		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$377,395		
<b>Equalized Assessed Valuation:</b>	\$29,802,214		
<b>Population:</b>	706		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	18	
	<b>Salaries Paid:</b>	\$17,116	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$88,362</b>	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	<b>\$125</b>	\$195	\$117
Revenues During FY 23:	<b>\$112,130</b>	\$252,305	\$189,609
Expenditures During FY 23:	<b>\$51,025</b>	\$235,291	\$162,648
Per Capita Revenues:	<b>\$159</b>	\$152	\$107
Per Capita Expenditures:	<b>\$72</b>	\$133	\$91
Revenues over/under Expenditures:	<b>\$61,105</b>	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	<b>292.93%</b>	217.34%	142.53%
Ending Fund Balance for FY 23:	<b>\$149,467</b>	\$353,485	\$223,650
Per Capita Ending Fund Balance:	<b>\$212</b>	\$218	\$127

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$18,194</b>	\$23,244	\$0
Total Unreserved Funds:	<b>\$0</b>	\$145,545	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$0</b>	\$26,369	\$0
Total Unrestricted Net Assets:	<b>\$0</b>	\$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:	<b>\$0</b>	\$113,176	\$0
Per Capita Debt:	<b>\$0</b>	\$53	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

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

<b>Unit Name:</b>	<b>Loami Fire Protection District</b>		
<b>Unit Code:</b>	083/100/06	<b>County:</b>	Sangamon
<b>Fiscal Year End:</b>	6/30/2023		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$62,100		
<b>Equalized Assessed Valuation:</b>	\$21,220,292		
<b>Population:</b>	1,000		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$80,295	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$80	\$195	\$117
Revenues During FY 23:	\$65,251	\$252,305	\$189,609
Expenditures During FY 23:	\$58,422	\$235,291	\$162,648
Per Capita Revenues:	\$65	\$152	\$107
Per Capita Expenditures:	\$58	\$133	\$91
Revenues over/under Expenditures:	\$6,829	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	149.13%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$87,124	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$87	\$218	\$127

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$23,244	\$0
Total Unreserved Funds:	\$77,402	\$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:	<b>\$0</b>	\$113,176	\$0
Per Capita Debt:	<b>\$0</b>	\$53	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

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

<b>Unit Name:</b>	Lockport Twp Fire Protection District		
<b>Unit Code:</b>	099/070/06	<b>County:</b>	Will
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$29,852,576		
<b>Equalized Assessed Valuation:</b>	\$2,204,228,303		
<b>Population:</b>	75,000		
<b>Employees:</b>			
<b>Full Time:</b>	112		
<b>Part Time:</b>	2		
<b>Salaries Paid:</b>	\$13,240,554		

Blended Component Units

#### Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$10,348,530</b>	\$3,511,389	\$2,093,331
Per Capita Beginning Fund Balance:	<b>\$138</b>	\$15,263	\$137
Revenues During FY 23:	<b>\$32,221,774</b>	\$6,142,392	\$4,070,470
Expenditures During FY 23:	<b>\$28,329,630</b>	\$5,530,518	\$3,583,908
Per Capita Revenues:	<b>\$430</b>	\$47,029	\$281
Per Capita Expenditures:	<b>\$378</b>	\$43,546	\$262
Revenues over/under Expenditures:	<b>\$3,892,144</b>	\$611,874	\$395,849
Ratio of Fund Balance to Expenditures:	<b>43.91%</b>	98.60%	65.52%
Ending Fund Balance for FY 23:	<b>\$12,440,674</b>	\$4,011,145	\$2,535,391
Per Capita Ending Fund Balance:	<b>\$166</b>	\$18,742	\$160
<b><u>Equity</u></b>	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$0</b>	\$43,885	\$0
Total Unreserved Funds:	<b>\$0</b>	\$63,877	\$0
<b><u>Net Assets</u></b>	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$5,352,826</b>	\$878,069	\$190,114
Total Unrestricted Net Assets:	<b>(\$68,393,218)</b>	(\$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:	<b>\$93,139,037</b>	\$6,309,621	\$485,167
Per Capita Debt:	<b>\$1,242</b>	\$1,691	\$54
General Obligation Debt over EAV:	<b>0.00%</b>	0.20%	0.00%

#### Enterprise Funds

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

<b>Unit Name:</b>	<b>Loda Fire Protection District</b>
<b>Unit Code:</b>	038/120/06
<b>County:</b>	Iroquois
<b>Fiscal Year End:</b>	4/30/2023
<b>Accounting Method:</b>	Cash
<b>Appropriation or Budget:</b>	\$150,000
<b>Equalized Assessed Valuation:</b>	\$37,895,156
<b>Population:</b>	1,650
<b>Employees:</b>	
<b>Full Time:</b>	
<b>Part Time:</b>	
<b>Salaries Paid:</b>	\$

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$211,843	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$128	\$195	\$117
Revenues During FY 23:	\$148,430	\$252,305	\$189,609
Expenditures During FY 23:	\$55,190	\$235,291	\$162,648
Per Capita Revenues:	\$90	\$152	\$107
Per Capita Expenditures:	\$33	\$133	\$91
Revenues over/under Expenditures:	\$93,240	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	552.79%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$305,083	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$185	\$218	\$127

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$23,244	\$0
Total Unreserved Funds:	\$342,198	\$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:	<b>\$0</b>	\$113,176	\$0
Per Capita Debt:	<b>\$0</b>	\$53	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

**Enterprise Funds**

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

<b>Unit Name:</b>	Logan-Trivoli Fire Protection District		
<b>Unit Code:</b>	072/060/06	<b>County:</b>	Peoria
<b>Fiscal Year End:</b>	6/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$437,000		
<b>Equalized Assessed Valuation:</b>	\$130,792,886		
<b>Population:</b>	8,500		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	52	
	<b>Salaries Paid:</b>	\$72,553	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$284,441	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$33	\$195	\$117
Revenues During FY 23:	\$450,780	\$252,305	\$189,609
Expenditures During FY 23:	\$473,145	\$235,291	\$162,648
Per Capita Revenues:	\$53	\$152	\$107
Per Capita Expenditures:	\$56	\$133	\$91
Revenues over/under Expenditures:	(\$22,365)	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	55.39%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$262,076	\$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:	\$145,240	\$23,244	\$0
Total Unreserved Funds:	\$116,737	\$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:	<b>\$314,927</b>	\$113,176	\$0
Per Capita Debt:	<b>\$37</b>	\$53	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

**Enterprise Funds**

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

<b>Unit Name:</b>	London Mills Fire Protection District		
<b>Unit Code:</b>	029/110/06	<b>County:</b>	Fulton
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$149,937		
<b>Equalized Assessed Valuation:</b>	\$20,192,413		
<b>Population:</b>	1,800		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	12		
<b>Salaries Paid:</b>	\$60,155		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$51,157	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$28	\$195	\$117
Revenues During FY 23:	\$125,700	\$252,305	\$189,609
Expenditures During FY 23:	\$149,937	\$235,291	\$162,648
Per Capita Revenues:	\$70	\$152	\$107
Per Capita Expenditures:	\$83	\$133	\$91
Revenues over/under Expenditures:	(\$24,237)	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	17.95%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$26,920	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$15	\$218	\$127

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$23,244	\$0
Total Unreserved Funds:	\$26,920	\$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:	<b>\$0</b>	\$113,176	\$0
Per Capita Debt:	<b>\$0</b>	\$53	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

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

<b>Unit Name:</b>	<b>Long Grove Rural Fire Protection District</b>		
<b>Unit Code:</b>	049/090/06	<b>County:</b>	Lake
<b>Fiscal Year End:</b>	12/31/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$7,235,519		
<b>Equalized Assessed Valuation:</b>	\$594,788,112		
<b>Population:</b>	12,000		
<b>Employees:</b>			
<b>Full Time:</b>		25	
<b>Part Time:</b>		8	
<b>Salaries Paid:</b>	\$3,064,539		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$4,728,859</b>	\$3,511,389	\$2,093,331
Per Capita Beginning Fund Balance:	<b>\$394</b>	\$15,263	\$137
Revenues During FY 23:	<b>\$6,269,018</b>	\$6,142,392	\$4,070,470
Expenditures During FY 23:	<b>\$5,335,699</b>	\$5,530,518	\$3,583,908
Per Capita Revenues:	<b>\$522</b>	\$47,029	\$281
Per Capita Expenditures:	<b>\$445</b>	\$43,546	\$262
Revenues over/under Expenditures:	<b>\$933,319</b>	\$611,874	\$395,849
Ratio of Fund Balance to Expenditures:	<b>103.48%</b>	98.60%	65.52%
Ending Fund Balance for FY 23:	<b>\$5,521,499</b>	\$4,011,145	\$2,535,391
Per Capita Ending Fund Balance:	<b>\$460</b>	\$18,742	\$160

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$214,544</b>	\$878,069	\$190,114
Total Unrestricted Net Assets:	<b>\$4,292,785</b>	(\$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:	<b>\$15,640,000</b>	\$6,309,621	\$485,167
Per Capita Debt:	<b>\$1,303</b>	\$1,691	\$54
General Obligation Debt over EAV:	<b>2.63%</b>	0.20%	0.00%

**Enterprise Funds**

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

<b>Unit Name:</b>	Long Lake Fire Protection District								
<b>Unit Code:</b>	057/090/06	<b>County:</b>	Madison						
<b>Fiscal Year End:</b>	4/30/2023								
<b>Accounting Method:</b>	Cash With Assets								
<b>Appropriation or Budget:</b>	\$777,751								
<b>Equalized Assessed Valuation:</b>	\$100,209,465								
<b>Population:</b>	7,008								
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td style="border: 1px solid black; width: 30%;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td style="border: 1px solid black;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td style="border: 1px solid black; text-align: right;">\$</td> </tr> </table>			<b>Full Time:</b>		<b>Part Time:</b>		<b>Salaries Paid:</b>	\$
<b>Full Time:</b>									
<b>Part Time:</b>									
<b>Salaries Paid:</b>	\$								

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$103,711	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$15	\$195	\$117
Revenues During FY 23:	\$402,751	\$252,305	\$189,609
Expenditures During FY 23:	\$455,766	\$235,291	\$162,648
Per Capita Revenues:	\$57	\$152	\$107
Per Capita Expenditures:	\$65	\$133	\$91
Revenues over/under Expenditures:	(\$53,015)	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	11.12%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$50,696	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$7	\$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:	\$50,694	\$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:	<b>\$0</b>	\$113,176	\$0
Per Capita Debt:	<b>\$0</b>	\$53	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

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

<b>Unit Name:</b>	Long Point Fire Protection District		
<b>Unit Code:</b>	053/060/06	<b>County:</b>	Livingston
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$234,227		
<b>Equalized Assessed Valuation:</b>	\$37,479,653		
<b>Population:</b>	1,000		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

#### Blended Component Units

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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$275,945	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$276	\$195	\$117
Revenues During FY 23:	\$480,820	\$252,305	\$189,609
Expenditures During FY 23:	\$234,227	\$235,291	\$162,648
Per Capita Revenues:	\$481	\$152	\$107
Per Capita Expenditures:	\$234	\$133	\$91
Revenues over/under Expenditures:	\$246,593	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	223.09%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$522,538	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$523	\$218	\$127

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$23,244	\$0
Total Unreserved Funds:	\$355,538	\$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:	<b>\$0</b>	\$113,176	\$0
Per Capita Debt:	<b>\$0</b>	\$53	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

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

<b>Unit Name:</b>	Lostant Fire Protection District														
<b>Unit Code:</b>	050/060/06	<b>County:</b>	Lasalle												
<b>Fiscal Year End:</b>	5/31/2023														
<b>Accounting Method:</b>	Cash With Assets														
<b>Appropriation or Budget:</b>	\$652,150														
<b>Equalized Assessed Valuation:</b>	\$33,126,196														
<b>Population:</b>	1,500														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$136,239	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$91	\$195	\$117
Revenues During FY 23:	\$489,901	\$252,305	\$189,609
Expenditures During FY 23:	\$538,360	\$235,291	\$162,648
Per Capita Revenues:	\$327	\$152	\$107
Per Capita Expenditures:	\$359	\$133	\$91
Revenues over/under Expenditures:	(\$48,459)	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	16.31%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$87,780	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$59	\$218	\$127

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$23,244	\$0
Total Unreserved Funds:	\$415,998	\$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:	<b>\$265,802</b>	\$113,176	\$0
Per Capita Debt:	<b>\$177</b>	\$53	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

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

<b>Unit Name:</b>	Lovington Fire Protection District		
<b>Unit Code:</b>	070/040/06	<b>County:</b>	Moultrie
<b>Fiscal Year End:</b>	6/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$430,950		
<b>Equalized Assessed Valuation:</b>	\$33,316,557		
<b>Population:</b>	1,300		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	6		
<b>Salaries Paid:</b>	\$7,050		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$218,253</b>	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	<b>\$168</b>	\$195	\$117
Revenues During FY 23:	<b>\$139,888</b>	\$252,305	\$189,609
Expenditures During FY 23:	<b>\$68,150</b>	\$235,291	\$162,648
Per Capita Revenues:	<b>\$108</b>	\$152	\$107
Per Capita Expenditures:	<b>\$52</b>	\$133	\$91
Revenues over/under Expenditures:	<b>\$71,738</b>	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	<b>425.52%</b>	217.34%	142.53%
Ending Fund Balance for FY 23:	<b>\$289,991</b>	\$353,485	\$223,650
Per Capita Ending Fund Balance:	<b>\$223</b>	\$218	\$127

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$23,244	\$0
Total Unreserved Funds:	<b>\$289,991</b>	\$145,545	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$0</b>	\$26,369	\$0
Total Unrestricted Net Assets:	<b>\$0</b>	\$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:	<b>\$84,000</b>	\$113,176	\$0
Per Capita Debt:	<b>\$65</b>	\$53	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

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

<b>Unit Name:</b>	Ludlow Fire Protection District														
<b>Unit Code:</b>	010/080/06	<b>County:</b>	Champaign												
<b>Fiscal Year End:</b>	4/30/2023														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$137,150														
<b>Equalized Assessed Valuation:</b>	\$19,505,017														
<b>Population:</b>	1,250														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$96,370	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$77	\$195	\$117
Revenues During FY 23:	\$137,150	\$252,305	\$189,609
Expenditures During FY 23:	\$85,473	\$235,291	\$162,648
Per Capita Revenues:	\$110	\$152	\$107
Per Capita Expenditures:	\$68	\$133	\$91
Revenues over/under Expenditures:	\$51,677	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	173.21%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$148,047	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$118	\$218	\$127

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$148,046	\$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:	<b>\$35,000</b>	\$113,176	\$0
Per Capita Debt:	<b>\$28</b>	\$53	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

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

<b>Unit Name:</b>	Lynch Area Fire Protection District		
<b>Unit Code:</b>	092/055/06	<b>County:</b>	Vermilion
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$194,215		
<b>Equalized Assessed Valuation:</b>	\$23,691,880		
<b>Population:</b>	450		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$36,698	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$82	\$195	\$117
Revenues During FY 23:	\$186,708	\$252,305	\$189,609
Expenditures During FY 23:	\$165,130	\$235,291	\$162,648
Per Capita Revenues:	\$415	\$152	\$107
Per Capita Expenditures:	\$367	\$133	\$91
Revenues over/under Expenditures:	\$21,578	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	35.29%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$58,276	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$130	\$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:	\$58,276	\$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:	<b>\$91,509</b>	\$113,176	\$0
Per Capita Debt:	<b>\$203</b>	\$53	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

**Enterprise Funds**

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

<b>Unit Name:</b>	Lynnville-Scott-White Rock Fire Protection District		
<b>Unit Code:</b>	071/040/06	<b>County:</b>	Ogle
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,067,952		
<b>Equalized Assessed Valuation:</b>	\$88,867,403		
<b>Population:</b>	4,577		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	2	
	<b>Salaries Paid:</b>	\$15,385	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$1,134,367</b>	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	<b>\$248</b>	\$195	\$117
Revenues During FY 23:	<b>\$605,309</b>	\$252,305	\$189,609
Expenditures During FY 23:	<b>\$716,287</b>	\$235,291	\$162,648
Per Capita Revenues:	<b>\$132</b>	\$152	\$107
Per Capita Expenditures:	<b>\$156</b>	\$133	\$91
Revenues over/under Expenditures:	<b>(\$110,978)</b>	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	<b>142.87%</b>	217.34%	142.53%
Ending Fund Balance for FY 23:	<b>\$1,023,389</b>	\$353,485	\$223,650
Per Capita Ending Fund Balance:	<b>\$224</b>	\$218	\$127

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$380,021</b>	\$26,369	\$0
Total Unrestricted Net Assets:	<b>\$643,368</b>	\$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:	<b>\$171,647</b>	\$113,176	\$0
Per Capita Debt:	<b>\$38</b>	\$53	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

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