

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Mackinaw Fire Protection District		
Unit Code:	090/100/06	County:	Tazewell
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$750,745		
Equalized Assessed Valuation:	\$95,658,784		
Population:	4,454		
Employees:			
Full Time:			
Part Time:	42		
Salaries Paid:	\$114,884		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$732,901	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$165	\$195	\$117
Revenues During FY 23:	\$514,606	\$252,305	\$189,609
Expenditures During FY 23:	\$362,129	\$235,291	\$162,648
Per Capita Revenues:	\$116	\$152	\$107
Per Capita Expenditures:	\$81	\$133	\$91
Revenues over/under Expenditures:	\$152,477	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	244.49%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$885,378	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$199	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$23,244	\$0
Total Unreserved Funds:	\$885,378	\$145,545	\$0

Net Assets

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Maeystown Fire Protection District		
Unit Code:	067/030/06	County:	Monroe
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$398,216		
Equalized Assessed Valuation:	\$26,810,154		
Population:	1,400		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$151,701	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$108	\$195	\$117
Revenues During FY 23:	\$388,752	\$252,305	\$189,609
Expenditures During FY 23:	\$353,921	\$235,291	\$162,648
Per Capita Revenues:	\$278	\$152	\$107
Per Capita Expenditures:	\$253	\$133	\$91
Revenues over/under Expenditures:	\$34,831	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	52.70%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$186,532	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$133	\$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:	\$186,531	\$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:	\$239,993	\$113,176	\$0
Per Capita Debt:	\$171	\$53	\$0
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Magnolia Fire Protection District		
Unit Code:	078/020/06	County:	Putnam
Fiscal Year End:	6/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$3,297,685		
Equalized Assessed Valuation:	\$13,553,672		
Population:	715		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$16,264	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$23	\$195	\$117
Revenues During FY 23:	\$93,998	\$252,305	\$189,609
Expenditures During FY 23:	\$104,014	\$235,291	\$162,648
Per Capita Revenues:	\$131	\$152	\$107
Per Capita Expenditures:	\$145	\$133	\$91
Revenues over/under Expenditures:	(\$10,016)	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	6.01%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$6,248	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$9	\$218	\$127

Equity

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

Net Assets

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Malta Fire Protection District		
Unit Code:	019/060/06	County:	DeKalb
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$532,528		
Equalized Assessed Valuation:	\$60,836,911		
Population:	2,300		
Employees:			
Full Time:			
Part Time:	26		
Salaries Paid:	\$166,806		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$262,719	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$114	\$195	\$117
Revenues During FY 23:	\$354,684	\$252,305	\$189,609
Expenditures During FY 23:	\$375,813	\$235,291	\$162,648
Per Capita Revenues:	\$154	\$152	\$107
Per Capita Expenditures:	\$163	\$133	\$91
Revenues over/under Expenditures:	(\$21,129)	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	64.28%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$241,590	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$105	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$23,244	\$0
Total Unreserved Funds:	\$241,590	\$145,545	\$0

Net Assets

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Manlius Fire Protection District		
Unit Code:	006/080/06	County:	Bureau
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$785,000		
Equalized Assessed Valuation:	\$44,228,504		
Population:	355		
Employees:			
	Full Time:		
	Part Time:		
	Salaries Paid:	\$	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$340,795	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$960	\$195	\$117
Revenues During FY 23:	\$362,361	\$252,305	\$189,609
Expenditures During FY 23:	\$280,747	\$235,291	\$162,648
Per Capita Revenues:	\$1,021	\$152	\$107
Per Capita Expenditures:	\$791	\$133	\$91
Revenues over/under Expenditures:	\$81,614	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	150.46%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$422,409	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$1,190	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$23,244	\$0
Total Unreserved Funds:	\$422,409	\$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:	\$166,463	\$113,176	\$0
Per Capita Debt:	\$469	\$53	\$0
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Manteno Community Fire Protection District		
Unit Code:	046/090/06	County:	Kankakee
Fiscal Year End:	5/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$6,406,663		
Equalized Assessed Valuation:	\$338,584,045		
Population:	9,002		
Employees:			
Full Time:		20	
Part Time:		4	
Salaries Paid:		\$2,063,865	

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:	\$332,853	\$3,511,389	\$2,093,331
Per Capita Beginning Fund Balance:	\$37	\$15,263	\$137
Revenues During FY 23:	\$4,667,282	\$6,142,392	\$4,070,470
Expenditures During FY 23:	\$4,276,754	\$5,530,518	\$3,583,908
Per Capita Revenues:	\$518	\$47,029	\$281
Per Capita Expenditures:	\$475	\$43,546	\$262
Revenues over/under Expenditures:	\$390,528	\$611,874	\$395,849
Ratio of Fund Balance to Expenditures:	13.41%	98.60%	65.52%
Ending Fund Balance for FY 23:	\$573,381	\$4,011,145	\$2,535,391
Per Capita Ending Fund Balance:	\$64	\$18,742	\$160
 <u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$1,805,321	\$43,885	\$0
Total Unreserved Funds:	\$527,330	\$63,877	\$0
 <u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$878,069	\$190,114
Total Unrestricted Net Assets:	\$0	(\$2,203,032)	\$735,491

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Maple Park-Countryside Fire Protection District		
Unit Code:	045/090/06	County:	Kane
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$849,763		
Equalized Assessed Valuation:	\$100,164,183		
Population:	4,500		
Employees:			
Full Time:	2		
Part Time:	37		
Salaries Paid:	\$674,156		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$212,399	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$47	\$195	\$117
Revenues During FY 23:	\$817,137	\$252,305	\$189,609
Expenditures During FY 23:	\$974,581	\$235,291	\$162,648
Per Capita Revenues:	\$182	\$152	\$107
Per Capita Expenditures:	\$217	\$133	\$91
Revenues over/under Expenditures:	(\$157,444)	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	5.64%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$54,955	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$12	\$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:	\$54,955	\$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:	\$130,000	\$113,176	\$0
Per Capita Debt:	\$29	\$53	\$0
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Maquon Fire Protection District		
Unit Code:	048/090/06	County:	Knox
Fiscal Year End:	5/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$164,550		
Equalized Assessed Valuation:	\$19,519,333		
Population:	530		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$122,587	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$231	\$195	\$117
Revenues During FY 23:	\$155,666	\$252,305	\$189,609
Expenditures During FY 23:	\$152,003	\$235,291	\$162,648
Per Capita Revenues:	\$294	\$152	\$107
Per Capita Expenditures:	\$287	\$133	\$91
Revenues over/under Expenditures:	\$3,663	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	83.06%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$126,250	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$238	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$126,249	\$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:	\$60,000	\$113,176	\$0
Per Capita Debt:	\$113	\$53	\$0
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Marengo Fire Protection District		
Unit Code:	063/080/06	County:	Mchenry
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,352,284		
Equalized Assessed Valuation:	\$392,471,852		
Population:	7,572		
Employees:			
Full Time:	4		
Part Time:	27		
Salaries Paid:	\$715,793		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$2,189,040	\$3,511,389	\$2,093,331
Per Capita Beginning Fund Balance:	\$289	\$15,263	\$137
Revenues During FY 23:	\$1,564,769	\$6,142,392	\$4,070,470
Expenditures During FY 23:	\$1,935,988	\$5,530,518	\$3,583,908
Per Capita Revenues:	\$207	\$47,029	\$281
Per Capita Expenditures:	\$256	\$43,546	\$262
Revenues over/under Expenditures:	(\$371,219)	\$611,874	\$395,849
Ratio of Fund Balance to Expenditures:	93.90%	98.60%	65.52%
Ending Fund Balance for FY 23:	\$1,817,821	\$4,011,145	\$2,535,391
Per Capita Ending Fund Balance:	\$240	\$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:	\$66,186	\$878,069	\$190,114
Total Unrestricted Net Assets:	\$1,751,635	(\$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:	\$379,183	\$6,309,621	\$485,167
Per Capita Debt:	\$50	\$1,691	\$54
General Obligation Debt over EAV:	0.00%	0.20%	0.00%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Marine Fire Protection District		
Unit Code:	057/100/06	County:	Madison
Fiscal Year End:	6/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$521,750		
Equalized Assessed Valuation:	\$109,243,755		
Population:	6,000		
Employees:			
Full Time:			
Part Time:	38		
Salaries Paid:	\$18,928		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$945,029	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$158	\$195	\$117
Revenues During FY 23:	\$405,207	\$252,305	\$189,609
Expenditures During FY 23:	\$255,272	\$235,291	\$162,648
Per Capita Revenues:	\$68	\$152	\$107
Per Capita Expenditures:	\$43	\$133	\$91
Revenues over/under Expenditures:	\$149,935	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	428.94%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$1,094,964	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$182	\$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:	\$888,127	\$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:	\$170,000	\$113,176	\$0
Per Capita Debt:	\$28	\$53	\$0
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Maroa Countryside Fire Protection District														
Unit Code:	055/060/06	County:	Macon												
Fiscal Year End:	4/30/2023														
Accounting Method:	Cash With Assets														
Appropriation or Budget:	\$215,000														
Equalized Assessed Valuation:	\$9,923,542														
Population:	1,801														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:	\$		
Full Time:															
Part Time:															
Salaries Paid:	\$														

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$96,419	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$54	\$195	\$117
Revenues During FY 23:	\$317,590	\$252,305	\$189,609
Expenditures During FY 23:	\$200,070	\$235,291	\$162,648
Per Capita Revenues:	\$176	\$152	\$107
Per Capita Expenditures:	\$111	\$133	\$91
Revenues over/under Expenditures:	\$117,520	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	106.93%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$213,939	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$119	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$23,244	\$0
Total Unreserved Funds:	\$278,387	\$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:	\$245,024	\$113,176	\$0
Per Capita Debt:	\$136	\$53	\$0
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Marseilles Fire Protection District		
Unit Code:	050/070/06	County:	Lasalle
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,574,000		
Equalized Assessed Valuation:	\$422,008,053		
Population:	4,845		
Employees:			
Full Time:	1		
Part Time:	25		
Salaries Paid:	\$128,330		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$746,248	\$3,511,389	\$2,093,331
Per Capita Beginning Fund Balance:	\$154	\$15,263	\$137
Revenues During FY 23:	\$994,379	\$6,142,392	\$4,070,470
Expenditures During FY 23:	\$658,814	\$5,530,518	\$3,583,908
Per Capita Revenues:	\$205	\$47,029	\$281
Per Capita Expenditures:	\$136	\$43,546	\$262
Revenues over/under Expenditures:	\$335,565	\$611,874	\$395,849
Ratio of Fund Balance to Expenditures:	164.21%	98.60%	65.52%
Ending Fund Balance for FY 23:	\$1,081,813	\$4,011,145	\$2,535,391
Per Capita Ending Fund Balance:	\$223	\$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:	\$28,059	\$878,069	\$190,114
Total Unrestricted Net Assets:	\$1,053,754	(\$2,203,032)	\$735,491

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Marshall Fire Protection District		
Unit Code:	012/010/06	County:	Clark
Fiscal Year End:	5/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$754,250		
Equalized Assessed Valuation:	\$145,391,071		
Population:	10,000		
Employees:			
Full Time:			
Part Time:	28		
Salaries Paid:	\$86,109		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$897,474	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$90	\$195	\$117
Revenues During FY 23:	\$317,666	\$252,305	\$189,609
Expenditures During FY 23:	\$177,616	\$235,291	\$162,648
Per Capita Revenues:	\$32	\$152	\$107
Per Capita Expenditures:	\$18	\$133	\$91
Revenues over/under Expenditures:	\$140,050	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	584.14%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$1,037,524	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$104	\$218	\$127

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$88,360	\$26,369	\$0
Total Unrestricted Net Assets:	\$949,164	\$137,714	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Marshall Ambulance Service Fire Protection District		
Unit Code:	012/015/06	County:	Clark
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$803,000		
Equalized Assessed Valuation:	\$145,391,071		
Population:	10,000		
Employees:			
Full Time:	9		
Part Time:	6		
Salaries Paid:	\$555,306		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$13,661	\$3,511,389	\$2,093,331
Per Capita Beginning Fund Balance:	\$1	\$15,263	\$137
Revenues During FY 23:	\$893,992	\$6,142,392	\$4,070,470
Expenditures During FY 23:	\$898,691	\$5,530,518	\$3,583,908
Per Capita Revenues:	\$89	\$47,029	\$281
Per Capita Expenditures:	\$90	\$43,546	\$262
Revenues over/under Expenditures:	(\$4,699)	\$611,874	\$395,849
Ratio of Fund Balance to Expenditures:	1.00%	98.60%	65.52%
Ending Fund Balance for FY 23:	\$8,962	\$4,011,145	\$2,535,391
Per Capita Ending Fund Balance:	\$1	\$18,742	\$160

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$878,069	\$190,114
Total Unrestricted Net Assets:	\$8,962	(\$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:	\$22,327	\$6,309,621	\$485,167
Per Capita Debt:	\$2	\$1,691	\$54
General Obligation Debt over EAV:	0.00%	0.20%	0.00%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Martinsville Fire Protection District		
Unit Code:	012/020/06	County:	Clark
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$679,550		
Equalized Assessed Valuation:	\$49,788,180		
Population:	2,593		
Employees:			
Full Time:			
Part Time:	29		
Salaries Paid:	\$15,544		

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:	\$437,990	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$169	\$195	\$117
Revenues During FY 23:	\$221,018	\$252,305	\$189,609
Expenditures During FY 23:	\$249,047	\$235,291	\$162,648
Per Capita Revenues:	\$85	\$152	\$107
Per Capita Expenditures:	\$96	\$133	\$91
Revenues over/under Expenditures:	(\$28,029)	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	164.61%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$409,961	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$158	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$23,244	\$0
Total Unreserved Funds:	\$409,961	\$145,545	\$0

Net Assets

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Martinton Fire Protection District		
Unit Code:	038/130/06	County:	Iroquois
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$166,900		
Equalized Assessed Valuation:	\$25,788,710		
Population:	825		
Employees:			
	Full Time:		
	Part Time:		
	Salaries Paid:	\$	

Blended Component Units
Number Submitted = 1 ambulance

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$115,034	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$139	\$195	\$117
Revenues During FY 23:	\$124,901	\$252,305	\$189,609
Expenditures During FY 23:	\$93,118	\$235,291	\$162,648
Per Capita Revenues:	\$151	\$152	\$107
Per Capita Expenditures:	\$113	\$133	\$91
Revenues over/under Expenditures:	\$31,783	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	157.67%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$146,817	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$178	\$218	\$127
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$23,244	\$0
Total Unreserved Funds:	\$146,817	\$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:	\$0	\$113,176	\$0
Per Capita Debt:	\$0	\$53	\$0
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$15,472	\$3,612	\$0
Per Capita Beginning Retained Earnings	\$19	\$1	\$0
Revenues During FY 23:	\$8,380	\$6,304	\$0
Expenditures During FY 23:	\$4,501	\$6,406	\$0
Per Capita Revenues:	\$10	\$3	\$0
Per Capita Expenses:	\$5	\$3	\$0
Operating Income (loss):	\$3,879	(\$102)	\$0
Ratio of Retained Earnings to Expenses:	429.93%	1.50%	0.00%
Ending Retained Earnings for FY 23:	\$19,351	\$3,511	\$0
Per Capita Ending Retained Earnings:	\$23	\$1	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Maryville Fire Protection District		
Unit Code:	057/110/06	County:	Madison
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$90,360		
Equalized Assessed Valuation:	\$287,323,373		
Population:	6,500		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$145,757	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$22	\$195	\$117
Revenues During FY 23:	\$104,011	\$252,305	\$189,609
Expenditures During FY 23:	\$92,874	\$235,291	\$162,648
Per Capita Revenues:	\$16	\$152	\$107
Per Capita Expenditures:	\$14	\$133	\$91
Revenues over/under Expenditures:	\$11,137	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	168.93%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$156,894	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$24	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$134,820	\$23,244	\$0
Total Unreserved Funds:	\$22,074	\$145,545	\$0

Net Assets

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Marywood Fire Protection District		
Unit Code:	045/100/06	County:	Kane
Fiscal Year End:	6/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$51,500		
Equalized Assessed Valuation:	\$49,471,498		
Population:	3,000		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$150,862	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$50	\$195	\$117
Revenues During FY 23:	\$65,911	\$252,305	\$189,609
Expenditures During FY 23:	\$38,828	\$235,291	\$162,648
Per Capita Revenues:	\$22	\$152	\$107
Per Capita Expenditures:	\$13	\$133	\$91
Revenues over/under Expenditures:	\$27,083	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	458.29%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$177,945	\$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:	\$0	\$145,545	\$0

Net Assets

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Mascoutah Rural Fire Protection District		
Unit Code:	088/140/06	County:	St. Clair
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$825,000		
Equalized Assessed Valuation:	\$91,618,035		
Population:	2,500		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$411,891	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$165	\$195	\$117
Revenues During FY 23:	\$441,669	\$252,305	\$189,609
Expenditures During FY 23:	\$326,660	\$235,291	\$162,648
Per Capita Revenues:	\$177	\$152	\$107
Per Capita Expenditures:	\$131	\$133	\$91
Revenues over/under Expenditures:	\$115,009	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	161.30%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$526,900	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$211	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$23,244	\$0
Total Unreserved Funds:	\$534,347	\$145,545	\$0

Net Assets

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Mason City Fire Protection District		
Unit Code:	060/050/06	County:	Mason
Fiscal Year End:	5/31/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$343,000		
Equalized Assessed Valuation:	\$77,271,425		
Population:	3,200		
Employees:			
	Full Time:		
	Part Time:		
	Salaries Paid:	\$	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$560,987	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$175	\$195	\$117
Revenues During FY 23:	\$184,552	\$252,305	\$189,609
Expenditures During FY 23:	\$85,643	\$235,291	\$162,648
Per Capita Revenues:	\$58	\$152	\$107
Per Capita Expenditures:	\$27	\$133	\$91
Revenues over/under Expenditures:	\$98,909	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	770.52%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$659,896	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$206	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$515,785	\$23,244	\$0
Total Unreserved Funds:	\$144,111	\$145,545	\$0

Net Assets

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Massac County Fire Protection District		
Unit Code:	061/005/06	County:	Massac
Fiscal Year End:	8/31/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$647,800		
Equalized Assessed Valuation:	\$119,217,174		
Population:	15,429		
Employees:			
Full Time:			
Part Time:	25		
Salaries Paid:	\$141,910		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	(\$141,923)	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	(\$9)	\$195	\$117
Revenues During FY 23:	\$336,240	\$252,305	\$189,609
Expenditures During FY 23:	\$400,098	\$235,291	\$162,648
Per Capita Revenues:	\$22	\$152	\$107
Per Capita Expenditures:	\$26	\$133	\$91
Revenues over/under Expenditures:	(\$63,858)	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	(51.43%)	217.34%	142.53%
Ending Fund Balance for FY 23:	(\$205,781)	\$353,485	\$223,650
Per Capita Ending Fund Balance:	(\$13)	\$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:	\$8,377	\$26,369	\$0
Total Unrestricted Net Assets:	(\$214,158)	\$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:	\$225,452	\$113,176	\$0
Per Capita Debt:	\$15	\$53	\$0
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Mc Henry Fire Protection District		
Unit Code:	063/090/06	County:	Mchenry
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$15,104,479		
Equalized Assessed Valuation:	\$1,722,975,869		
Population:	48,000		
Employees:			
Full Time:	41		
Part Time:	106		
Salaries Paid:	\$6,297,474		

Blended Component Units
Number Submitted = 1
McHenry Fire Protection Pension

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$14,003,908	\$3,511,389	\$2,093,331
Per Capita Beginning Fund Balance:	\$292	\$15,263	\$137
Revenues During FY 23:	\$12,948,906	\$6,142,392	\$4,070,470
Expenditures During FY 23:	\$11,620,137	\$5,530,518	\$3,583,908
Per Capita Revenues:	\$270	\$47,029	\$281
Per Capita Expenditures:	\$242	\$43,546	\$262
Revenues over/under Expenditures:	\$1,328,769	\$611,874	\$395,849
Ratio of Fund Balance to Expenditures:	132.49%	98.60%	65.52%
Ending Fund Balance for FY 23:	\$15,395,677	\$4,011,145	\$2,535,391
Per Capita Ending Fund Balance:	\$321	\$18,742	\$160
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$43,885	\$0
Total Unreserved Funds:	\$0	\$63,877	\$0
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$878,069	\$190,114
Total Unrestricted Net Assets:	\$15,310,296	(\$2,203,032)	\$735,491

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Mc Nabb Fire Protection District		
Unit Code:	078/030/06	County:	Putnam
Fiscal Year End:	6/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,381,500		
Equalized Assessed Valuation:	\$27,771,095		
Population:	600		
Employees:			
Full Time:	1		
Part Time:	20		
Salaries Paid:	\$381,920		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$34,413	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$57	\$195	\$117
Revenues During FY 23:	\$230,841	\$252,305	\$189,609
Expenditures During FY 23:	\$236,704	\$235,291	\$162,648
Per Capita Revenues:	\$385	\$152	\$107
Per Capita Expenditures:	\$395	\$133	\$91
Revenues over/under Expenditures:	(\$5,863)	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	12.06%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$28,550	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$48	\$218	\$127

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,369	\$0
Total Unrestricted Net Assets:	\$28,550	\$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:	\$75,874	\$113,176	\$0
Per Capita Debt:	\$126	\$53	\$0
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$212,766	\$3,612	\$0
Per Capita Beginning Retained Earnings	\$355	\$1	\$0
Revenues During FY 23:	\$611,531	\$6,304	\$0
Expenditures During FY 23:	\$654,678	\$6,406	\$0
Per Capita Revenues:	\$1,019	\$3	\$0
Per Capita Expenses:	\$1,091	\$3	\$0
Operating Income (loss):	(\$43,147)	(\$102)	\$0
Ratio of Retained Earnings to Expenses:	25.91%	1.50%	0.00%
Ending Retained Earnings for FY 23:	\$169,619	\$3,511	\$0
Per Capita Ending Retained Earnings:	\$283	\$1	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	McClure-East Cape Fire Protection District														
Unit Code:	002/015/06	County:	Alexander												
Fiscal Year End:	6/30/2023														
Accounting Method:	Cash With Assets														
Appropriation or Budget:	\$39,319														
Equalized Assessed Valuation:	\$21,197														
Population:	996														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td style="border: 1px solid black; width: 15%;"></td> <td style="border: 1px solid black; width: 15%;"></td> <td style="border: 1px solid black; width: 15%;"></td> </tr> <tr> <td>Part Time:</td> <td style="border: 1px solid black;"></td> <td style="border: 1px solid black;"></td> <td style="border: 1px solid black;"></td> </tr> <tr> <td>Salaries Paid:</td> <td style="border: 1px solid black;"></td> <td style="border: 1px solid black;"></td> <td style="border: 1px solid black; text-align: right;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:			\$
Full Time:															
Part Time:															
Salaries Paid:			\$												

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$95,475	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$96	\$195	\$117
Revenues During FY 23:	\$52,932	\$252,305	\$189,609
Expenditures During FY 23:	\$39,319	\$235,291	\$162,648
Per Capita Revenues:	\$53	\$152	\$107
Per Capita Expenditures:	\$39	\$133	\$91
Revenues over/under Expenditures:	\$13,613	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	277.44%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$109,088	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$110	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$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:	\$109,089	\$137,714	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Meadowbrook Fire Protection District		
Unit Code:	057/120/06	County:	Madison
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$281,700		
Equalized Assessed Valuation:	\$40,857,145		
Population:	2,700		
Employees:			
	Full Time:		
	Part Time:	15	
	Salaries Paid:	\$15,733	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$97,630	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$36	\$195	\$117
Revenues During FY 23:	\$211,371	\$252,305	\$189,609
Expenditures During FY 23:	\$249,975	\$235,291	\$162,648
Per Capita Revenues:	\$78	\$152	\$107
Per Capita Expenditures:	\$93	\$133	\$91
Revenues over/under Expenditures:	(\$38,604)	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	64.23%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$160,558	\$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:	\$0	\$145,545	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$14,573	\$26,369	\$0
Total Unrestricted Net Assets:	\$145,985	\$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:	\$345,729	\$113,176	\$0
Per Capita Debt:	\$128	\$53	\$0
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Mechanicsburg Fire Protection District		
Unit Code:	083/110/06	County:	Sangamon
Fiscal Year End:	5/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$180,400		
Equalized Assessed Valuation:	\$52,986,525		
Population:	647		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$159,814	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$247	\$195	\$117
Revenues During FY 23:	\$138,658	\$252,305	\$189,609
Expenditures During FY 23:	\$152,680	\$235,291	\$162,648
Per Capita Revenues:	\$214	\$152	\$107
Per Capita Expenditures:	\$236	\$133	\$91
Revenues over/under Expenditures:	(\$14,022)	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	95.49%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$145,792	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$225	\$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:	\$145,792	\$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:	\$81,005	\$113,176	\$0
Per Capita Debt:	\$125	\$53	\$0
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Media-Stronghurst-Terre Haute Fire Protection District		
Unit Code:	036/020/06	County:	Henderson
Fiscal Year End:	6/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$179,800		
Equalized Assessed Valuation:	\$50,293,835		
Population:	2,000		
Employees:			
Full Time:	1		
Part Time:			
Salaries Paid:	\$1,200		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$242,391	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$121	\$195	\$117
Revenues During FY 23:	\$84,934	\$252,305	\$189,609
Expenditures During FY 23:	\$139,160	\$235,291	\$162,648
Per Capita Revenues:	\$42	\$152	\$107
Per Capita Expenditures:	\$70	\$133	\$91
Revenues over/under Expenditures:	(\$54,226)	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	135.21%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$188,165	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$94	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$23,244	\$0
Total Unreserved Funds:	\$188,165	\$145,545	\$0

Net Assets

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Medora Community Fire Protection District														
Unit Code:	056/050/06	County:	Macoupin												
Fiscal Year End:	5/31/2023														
Accounting Method:	Cash														
Appropriation or Budget:	\$255,800														
Equalized Assessed Valuation:	\$51,755,786														
Population:	500														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:	\$		
Full Time:															
Part Time:															
Salaries Paid:	\$														

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$78,350	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$157	\$195	\$117
Revenues During FY 23:	\$176,186	\$252,305	\$189,609
Expenditures During FY 23:	\$127,875	\$235,291	\$162,648
Per Capita Revenues:	\$352	\$152	\$107
Per Capita Expenditures:	\$256	\$133	\$91
Revenues over/under Expenditures:	\$48,311	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	101.28%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$129,512	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$259	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$23,244	\$0
Total Unreserved Funds:	\$129,512	\$145,545	\$0

Net Assets

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Mendon Fire Protection District		
Unit Code:	001/080/06	County:	Adams
Fiscal Year End:	6/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$65,105		
Equalized Assessed Valuation:	\$33,645,229		
Population:	1,100		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$145,268	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$132	\$195	\$117
Revenues During FY 23:	\$99,407	\$252,305	\$189,609
Expenditures During FY 23:	\$67,037	\$235,291	\$162,648
Per Capita Revenues:	\$90	\$152	\$107
Per Capita Expenditures:	\$61	\$133	\$91
Revenues over/under Expenditures:	\$32,370	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	264.99%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$177,638	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$161	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$23,244	\$0
Total Unreserved Funds:	\$177,368	\$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:	\$120,000	\$113,176	\$0
Per Capita Debt:	\$109	\$53	\$0
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Mendota-Troy Grove Fire Protection District		
Unit Code:	050/080/06	County:	Lasalle
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$894,000		
Equalized Assessed Valuation:	\$101,807,195		
Population:	2,500		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$89,801	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$36	\$195	\$117
Revenues During FY 23:	\$319,669	\$252,305	\$189,609
Expenditures During FY 23:	\$181,773	\$235,291	\$162,648
Per Capita Revenues:	\$128	\$152	\$107
Per Capita Expenditures:	\$73	\$133	\$91
Revenues over/under Expenditures:	\$137,896	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	125.26%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$227,697	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$91	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$23,244	\$0
Total Unreserved Funds:	\$227,697	\$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:	\$134,723	\$113,176	\$0
Per Capita Debt:	\$54	\$53	\$0
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Meredosia Fire Protection District		
Unit Code:	069/020/06	County:	Morgan
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$115,945		
Equalized Assessed Valuation:	\$22,978,724		
Population:	826		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$124,316	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$151	\$195	\$117
Revenues During FY 23:	\$113,529	\$252,305	\$189,609
Expenditures During FY 23:	\$81,820	\$235,291	\$162,648
Per Capita Revenues:	\$137	\$152	\$107
Per Capita Expenditures:	\$99	\$133	\$91
Revenues over/under Expenditures:	\$31,709	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	190.69%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$156,025	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$189	\$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:	\$156,025	\$137,714	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Metamora Fire Protection District														
Unit Code:	102/060/06	County:	Woodford												
Fiscal Year End:	4/30/2023														
Accounting Method:	Cash														
Appropriation or Budget:	\$396,969														
Equalized Assessed Valuation:	\$74,242,587														
Population:	4,335														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:	\$		
Full Time:															
Part Time:															
Salaries Paid:	\$														

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$324,145	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$75	\$195	\$117
Revenues During FY 23:	\$261,495	\$252,305	\$189,609
Expenditures During FY 23:	\$224,810	\$235,291	\$162,648
Per Capita Revenues:	\$60	\$152	\$107
Per Capita Expenditures:	\$52	\$133	\$91
Revenues over/under Expenditures:	\$36,685	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	160.50%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$360,830	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$83	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$23,244	\$0
Total Unreserved Funds:	\$360,830	\$145,545	\$0

Net Assets

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Metcalf Fire Protection District		
Unit Code:	023/050/06	County:	Edgar
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$104,702		
Equalized Assessed Valuation:	\$26,996,110		
Population:	213		
Employees:			
Full Time:			
Part Time:	16		
Salaries Paid:	\$7,720		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$61,309	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$288	\$195	\$117
Revenues During FY 23:	\$5,609	\$252,305	\$189,609
Expenditures During FY 23:	\$39,915	\$235,291	\$162,648
Per Capita Revenues:	\$26	\$152	\$107
Per Capita Expenditures:	\$187	\$133	\$91
Revenues over/under Expenditures:	(\$34,306)	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	67.65%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$27,003	\$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:	\$27,003	\$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:	\$48,000	\$113,176	\$0
Per Capita Debt:	\$225	\$53	\$0
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Middletown Fire Protection District		
Unit Code:	054/070/06	County:	Logan
Fiscal Year End:	6/14/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$106,139		
Equalized Assessed Valuation:	\$26,448,279		
Population:	700		
Employees:			
Full Time:			
Part Time:	5		
Salaries Paid:	\$3,730		

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:	\$236,159	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$337	\$195	\$117
Revenues During FY 23:	\$106,538	\$252,305	\$189,609
Expenditures During FY 23:	\$106,159	\$235,291	\$162,648
Per Capita Revenues:	\$152	\$152	\$107
Per Capita Expenditures:	\$152	\$133	\$91
Revenues over/under Expenditures:	\$379	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	222.81%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$236,538	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$338	\$218	\$127

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,369	\$0
Total Unrestricted Net Assets:	\$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:	\$95,762	\$113,176	\$0
Per Capita Debt:	\$137	\$53	\$0
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Midland Fire Protection District		
Unit Code:	011/025/06	County:	Christian
Fiscal Year End:	5/31/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$122,635		
Equalized Assessed Valuation:	\$34,457,014		
Population:	2,700		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$134,050	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$50	\$195	\$117
Revenues During FY 23:	\$105,837	\$252,305	\$189,609
Expenditures During FY 23:	\$122,635	\$235,291	\$162,648
Per Capita Revenues:	\$39	\$152	\$107
Per Capita Expenditures:	\$45	\$133	\$91
Revenues over/under Expenditures:	(\$16,798)	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	95.61%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$117,252	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$43	\$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:	\$117,896	\$137,714	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Mid-Piatt Fire Protection District		
Unit Code:	074/060/06	County:	Piatt
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$649,914		
Equalized Assessed Valuation:	\$107,332,784		
Population:	3,500		
Employees:			
	Full Time:		
	Part Time:		
	Salaries Paid:	\$	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$425,962	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$122	\$195	\$117
Revenues During FY 23:	\$257,340	\$252,305	\$189,609
Expenditures During FY 23:	\$215,589	\$235,291	\$162,648
Per Capita Revenues:	\$74	\$152	\$107
Per Capita Expenditures:	\$62	\$133	\$91
Revenues over/under Expenditures:	\$41,751	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	216.95%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$467,713	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$134	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$23,244	\$0
Total Unreserved Funds:	\$467,713	\$145,545	\$0

Net Assets

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Midway Fire Protection District		
Unit Code:	088/150/06	County:	St. Clair
Fiscal Year End:	6/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$108,850		
Equalized Assessed Valuation:	\$2,587,817		
Population:	10,000		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$354,935	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$35	\$195	\$117
Revenues During FY 23:	\$83,408	\$252,305	\$189,609
Expenditures During FY 23:	\$70,543	\$235,291	\$162,648
Per Capita Revenues:	\$8	\$152	\$107
Per Capita Expenditures:	\$7	\$133	\$91
Revenues over/under Expenditures:	\$12,865	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	521.38%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$367,800	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$37	\$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:	\$752,887	\$26,369	\$0
Total Unrestricted Net Assets:	(\$385,087)	\$137,714	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Milford Fire Protection District		
Unit Code:	038/140/06	County:	Iroquois
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$599,112		
Equalized Assessed Valuation:	\$32,476,287		
Population:	2,400		
Employees:			
Full Time:			
Part Time:	23		
Salaries Paid:	\$46,295		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$159,312	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$66	\$195	\$117
Revenues During FY 23:	\$135,548	\$252,305	\$189,609
Expenditures During FY 23:	\$84,505	\$235,291	\$162,648
Per Capita Revenues:	\$56	\$152	\$107
Per Capita Expenditures:	\$35	\$133	\$91
Revenues over/under Expenditures:	\$51,043	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	248.93%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$210,355	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$88	\$218	\$127

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,311	\$26,369	\$0
Total Unrestricted Net Assets:	\$205,044	\$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:	\$14,390	\$113,176	\$0
Per Capita Debt:	\$6	\$53	\$0
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$261,376	\$3,612	\$0
Per Capita Beginning Retained Earnings	\$109	\$1	\$0
Revenues During FY 23:	\$75,408	\$6,304	\$0
Expenditures During FY 23:	\$64,304	\$6,406	\$0
Per Capita Revenues:	\$31	\$3	\$0
Per Capita Expenses:	\$27	\$3	\$0
Operating Income (loss):	\$11,104	(\$102)	\$0
Ratio of Retained Earnings to Expenses:	423.74%	1.50%	0.00%
Ending Retained Earnings for FY 23:	\$272,480	\$3,511	\$0
Per Capita Ending Retained Earnings:	\$114	\$1	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Milledgeville Fire Protection District		
Unit Code:	008/030/06	County:	Carroll
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,059,750		
Equalized Assessed Valuation:	\$69,939,614		
Population:	2,650		
Employees:			
Full Time:			
Part Time:	23		
Salaries Paid:	\$48,440		

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:	\$2,028,685	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$766	\$195	\$117
Revenues During FY 23:	\$453,968	\$252,305	\$189,609
Expenditures During FY 23:	\$287,399	\$235,291	\$162,648
Per Capita Revenues:	\$171	\$152	\$107
Per Capita Expenditures:	\$108	\$133	\$91
Revenues over/under Expenditures:	\$166,569	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	763.83%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$2,195,254	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$828	\$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:	\$964,254	\$26,369	\$0
Total Unrestricted Net Assets:	\$825,532	\$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:	\$110,500	\$113,176	\$0
Per Capita Debt:	\$42	\$53	\$0
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Miller Woods Fire Protection District		
Unit Code:	016/120/06	County:	Cook
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$114,081		
Equalized Assessed Valuation:	\$3,612,379		
Population:	16		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$154,924	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$9,683	\$195	\$117
Revenues During FY 23:	\$118,080	\$252,305	\$189,609
Expenditures During FY 23:	\$43,592	\$235,291	\$162,648
Per Capita Revenues:	\$7,380	\$152	\$107
Per Capita Expenditures:	\$2,725	\$133	\$91
Revenues over/under Expenditures:	\$74,488	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	526.27%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$229,412	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$14,338	\$218	\$127

Equity

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

Net Assets

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Millstadt Fire Protection District		
Unit Code:	088/160/06	County:	St. Clair
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$657,881		
Equalized Assessed Valuation:	\$247,032,303		
Population:	9,000		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$5,800		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$742,724	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$83	\$195	\$117
Revenues During FY 23:	\$522,489	\$252,305	\$189,609
Expenditures During FY 23:	\$543,910	\$235,291	\$162,648
Per Capita Revenues:	\$58	\$152	\$107
Per Capita Expenditures:	\$60	\$133	\$91
Revenues over/under Expenditures:	(\$21,421)	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	132.61%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$721,303	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$80	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$23,244	\$0
Total Unreserved Funds:	\$721,241	\$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:	\$87,500	\$113,176	\$0
Per Capita Debt:	\$10	\$53	\$0
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Minonk Fire Protection District		
Unit Code:	102/063/06	County:	Woodford
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$637,000		
Equalized Assessed Valuation:	\$78,822,090		
Population:	2,186		
Employees:			
Full Time:			
Part Time:	21		
Salaries Paid:	\$18,060		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$500,862	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$229	\$195	\$117
Revenues During FY 23:	\$410,897	\$252,305	\$189,609
Expenditures During FY 23:	\$295,753	\$235,291	\$162,648
Per Capita Revenues:	\$188	\$152	\$107
Per Capita Expenditures:	\$135	\$133	\$91
Revenues over/under Expenditures:	\$115,144	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	208.28%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$616,006	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$282	\$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:	\$37,508	\$26,369	\$0
Total Unrestricted Net Assets:	\$578,498	\$137,714	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Minooka Fire Protection District		
Unit Code:	032/030/06	County:	Grundy
Fiscal Year End:	12/31/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$12,765,507		
Equalized Assessed Valuation:	\$704,033,963		
Population:	16,500		
Employees:			
Full Time:	28		
Part Time:	14		
Salaries Paid:	\$2,895,836		

Blended Component Units

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$6,062,487	\$3,511,389	\$2,093,331
Per Capita Beginning Fund Balance:	\$367	\$15,263	\$137
Revenues During FY 23:	\$9,035,246	\$6,142,392	\$4,070,470
Expenditures During FY 23:	\$6,178,188	\$5,530,518	\$3,583,908
Per Capita Revenues:	\$548	\$47,029	\$281
Per Capita Expenditures:	\$374	\$43,546	\$262
Revenues over/under Expenditures:	\$2,857,058	\$611,874	\$395,849
Ratio of Fund Balance to Expenditures:	132.13%	98.60%	65.52%
Ending Fund Balance for FY 23:	\$8,163,433	\$4,011,145	\$2,535,391
Per Capita Ending Fund Balance:	\$495	\$18,742	\$160
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$43,885	\$0
Total Unreserved Funds:	\$0	\$63,877	\$0
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$908,210	\$878,069	\$190,114
Total Unrestricted Net Assets:	\$12,622,021	(\$2,203,032)	\$735,491

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$1,920,000	\$6,309,621	\$485,167
Per Capita Debt:	\$116	\$1,691	\$54
General Obligation Debt over EAV:	0.27%	0.20%	0.00%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Mitchell Fire Protection District		
Unit Code:	057/130/06	County:	Madison
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$574,084		
Equalized Assessed Valuation:	\$80,971,826		
Population:	7,500		
Employees:			
Full Time:			
Part Time:	50		
Salaries Paid:	\$99,709		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$353,214	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$47	\$195	\$117
Revenues During FY 23:	\$447,291	\$252,305	\$189,609
Expenditures During FY 23:	\$1,418,311	\$235,291	\$162,648
Per Capita Revenues:	\$60	\$152	\$107
Per Capita Expenditures:	\$189	\$133	\$91
Revenues over/under Expenditures:	(\$971,020)	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	22.51%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$319,311	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$43	\$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:	\$319,311	\$137,714	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$1,219,814	\$113,176	\$0
Per Capita Debt:	\$163	\$53	\$0
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Mokena Fire Protection District		
Unit Code:	099/090/06	County:	Will
Fiscal Year End:	5/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$11,281,092		
Equalized Assessed Valuation:	\$747,222,153		
Population:	17,006		
Employees:			
Full Time:	35		
Part Time:			
Salaries Paid:	\$4,451,973		

Blended Component Units
<p>Number Submitted = 1</p> <p>Foreign Fire Insurance</p>

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,417,454	\$3,511,389	\$2,093,331
Per Capita Beginning Fund Balance:	\$83	\$15,263	\$137
Revenues During FY 23:	\$8,840,071	\$6,142,392	\$4,070,470
Expenditures During FY 23:	\$7,517,580	\$5,530,518	\$3,583,908
Per Capita Revenues:	\$520	\$47,029	\$281
Per Capita Expenditures:	\$442	\$43,546	\$262
Revenues over/under Expenditures:	\$1,322,491	\$611,874	\$395,849
Ratio of Fund Balance to Expenditures:	36.45%	98.60%	65.52%
Ending Fund Balance for FY 23:	\$2,739,945	\$4,011,145	\$2,535,391
Per Capita Ending Fund Balance:	\$161	\$18,742	\$160

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,294,729	\$878,069	\$190,114
Total Unrestricted Net Assets:	(\$7,562,525)	(\$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:	\$10,149,975	\$6,309,621	\$485,167
Per Capita Debt:	\$597	\$1,691	\$54
General Obligation Debt over EAV:	0.00%	0.20%	0.00%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Monee Fire Protection District		
Unit Code:	099/095/06	County:	Will
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$6,339,362		
Equalized Assessed Valuation:	\$278,258,472		
Population:	8,500		
Employees:			
Full Time:	1		
Part Time:	32		
Salaries Paid:	\$991,921		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$3,948,187	\$3,511,389	\$2,093,331
Per Capita Beginning Fund Balance:	\$464	\$15,263	\$137
Revenues During FY 23:	\$2,987,240	\$6,142,392	\$4,070,470
Expenditures During FY 23:	\$2,552,474	\$5,530,518	\$3,583,908
Per Capita Revenues:	\$351	\$47,029	\$281
Per Capita Expenditures:	\$300	\$43,546	\$262
Revenues over/under Expenditures:	\$434,766	\$611,874	\$395,849
Ratio of Fund Balance to Expenditures:	171.71%	98.60%	65.52%
Ending Fund Balance for FY 23:	\$4,382,953	\$4,011,145	\$2,535,391
Per Capita Ending Fund Balance:	\$516	\$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:	\$364,319	\$878,069	\$190,114
Total Unrestricted Net Assets:	\$4,000,570	(\$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:	\$18,064	\$6,309,621	\$485,167
Per Capita Debt:	\$2	\$1,691	\$54
General Obligation Debt over EAV:	0.00%	0.20%	0.00%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Monroe Township Ambulance Fire Protection District		
Unit Code:	071/050/06	County:	Ogle
Fiscal Year End:	5/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,098,542		
Equalized Assessed Valuation:	\$46,509,205		
Population:	1,700		
Employees:			
Full Time:			
Part Time:	21		
Salaries Paid:	\$58,471		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$373,141	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$219	\$195	\$117
Revenues During FY 23:	\$300,640	\$252,305	\$189,609
Expenditures During FY 23:	\$271,934	\$235,291	\$162,648
Per Capita Revenues:	\$177	\$152	\$107
Per Capita Expenditures:	\$160	\$133	\$91
Revenues over/under Expenditures:	\$28,706	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	147.77%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$401,847	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$236	\$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:	\$400,875	\$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:	\$82,106	\$113,176	\$0
Per Capita Debt:	\$48	\$53	\$0
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Montgomery-Countryside Fire Protection District		
Unit Code:	045/120/06	County:	Kane
Fiscal Year End:	5/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,341,150		
Equalized Assessed Valuation:	\$207,069,247		
Population:	19,524		
Employees:			
Full Time:	1		
Part Time:	45		
Salaries Paid:	\$710,695		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$543,596	\$3,511,389	\$2,093,331
Per Capita Beginning Fund Balance:	\$28	\$15,263	\$137
Revenues During FY 23:	\$1,885,076	\$6,142,392	\$4,070,470
Expenditures During FY 23:	\$2,027,672	\$5,530,518	\$3,583,908
Per Capita Revenues:	\$97	\$47,029	\$281
Per Capita Expenditures:	\$104	\$43,546	\$262
Revenues over/under Expenditures:	(\$142,596)	\$611,874	\$395,849
Ratio of Fund Balance to Expenditures:	21.10%	98.60%	65.52%
Ending Fund Balance for FY 23:	\$427,935	\$4,011,145	\$2,535,391
Per Capita Ending Fund Balance:	\$22	\$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:	\$8,911	\$878,069	\$190,114
Total Unrestricted Net Assets:	(\$569,557)	(\$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:	\$988,581	\$6,309,621	\$485,167
Per Capita Debt:	\$51	\$1,691	\$54
General Obligation Debt over EAV:	0.00%	0.20%	0.00%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Montrose Fire Protection District		
Unit Code:	018/005/06	County:	Cumberland
Fiscal Year End:	5/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$206,000		
Equalized Assessed Valuation:	\$33,075,418		
Population:	1,200		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$1,200		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$103,505	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$86	\$195	\$117
Revenues During FY 23:	\$137,619	\$252,305	\$189,609
Expenditures During FY 23:	\$154,884	\$235,291	\$162,648
Per Capita Revenues:	\$115	\$152	\$107
Per Capita Expenditures:	\$129	\$133	\$91
Revenues over/under Expenditures:	(\$17,265)	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	55.68%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$86,240	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$72	\$218	\$127

Equity

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

Net Assets

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$45,000	\$113,176	\$0
Per Capita Debt:	\$38	\$53	\$0
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Moro Fire Protection District		
Unit Code:	057/135/06	County:	Madison
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$44,046		
Equalized Assessed Valuation:	\$7,447,091		
Population:	500		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$21,829	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$44	\$195	\$117
Revenues During FY 23:	\$22,197	\$252,305	\$189,609
Expenditures During FY 23:	\$38,504	\$235,291	\$162,648
Per Capita Revenues:	\$44	\$152	\$107
Per Capita Expenditures:	\$77	\$133	\$91
Revenues over/under Expenditures:	(\$16,307)	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	14.34%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$5,522	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$11	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$23,244	\$0
Total Unreserved Funds:	\$5,522	\$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:	\$0	\$113,176	\$0
Per Capita Debt:	\$0	\$53	\$0
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Morris Ambulance and Fire Protection District		
Unit Code:	032/040/06	County:	Grundy
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$10,152,000		
Equalized Assessed Valuation:	\$726,193,850		
Population:	13,293		
Employees:			
Full Time:	3		
Part Time:	51		
Salaries Paid:	\$2,643,299		

Blended Component Units

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$6,672,929	\$3,511,389	\$2,093,331
Per Capita Beginning Fund Balance:	\$502	\$15,263	\$137
Revenues During FY 23:	\$6,183,010	\$6,142,392	\$4,070,470
Expenditures During FY 23:	\$5,508,510	\$5,530,518	\$3,583,908
Per Capita Revenues:	\$465	\$47,029	\$281
Per Capita Expenditures:	\$414	\$43,546	\$262
Revenues over/under Expenditures:	\$674,500	\$611,874	\$395,849
Ratio of Fund Balance to Expenditures:	133.38%	98.60%	65.52%
Ending Fund Balance for FY 23:	\$7,347,429	\$4,011,145	\$2,535,391
Per Capita Ending Fund Balance:	\$553	\$18,742	\$160
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$43,885	\$0
Total Unreserved Funds:	\$0	\$63,877	\$0
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$255,406	\$878,069	\$190,114
Total Unrestricted Net Assets:	\$7,092,023	(\$2,203,032)	\$735,491

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Morrisonville-Palmer Fire Protection District		
Unit Code:	011/035/06	County:	Christian
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$696,220		
Equalized Assessed Valuation:	\$58,023,496		
Population:	2,001		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$157,042	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$78	\$195	\$117
Revenues During FY 23:	\$103,353	\$252,305	\$189,609
Expenditures During FY 23:	\$82,160	\$235,291	\$162,648
Per Capita Revenues:	\$52	\$152	\$107
Per Capita Expenditures:	\$41	\$133	\$91
Revenues over/under Expenditures:	\$21,193	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	216.94%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$178,235	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$89	\$218	\$127

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$24,992	\$26,369	\$0
Total Unrestricted Net Assets:	\$153,243	\$137,714	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Morton Area Farmers' Fire Protection District		
Unit Code:	090/110/06	County:	Tazewell
Fiscal Year End:	6/17/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$49,500		
Equalized Assessed Valuation:	\$68,959,368		
Population:	750		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$33,935	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$45	\$195	\$117
Revenues During FY 23:	\$47,179	\$252,305	\$189,609
Expenditures During FY 23:	\$43,731	\$235,291	\$162,648
Per Capita Revenues:	\$63	\$152	\$107
Per Capita Expenditures:	\$58	\$133	\$91
Revenues over/under Expenditures:	\$3,448	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	85.48%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$37,383	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$50	\$218	\$127

Equity

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

Net Assets

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Mount Carroll Fire Protection District		
Unit Code:	008/040/06	County:	Carroll
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$1,845,000		
Equalized Assessed Valuation:	\$56,635,286		
Population:	4,300		
Employees:			
Full Time:	2		
Part Time:	45		
Salaries Paid:	\$147,549		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$2,313,827	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$538	\$195	\$117
Revenues During FY 23:	\$623,783	\$252,305	\$189,609
Expenditures During FY 23:	\$399,480	\$235,291	\$162,648
Per Capita Revenues:	\$145	\$152	\$107
Per Capita Expenditures:	\$93	\$133	\$91
Revenues over/under Expenditures:	\$224,303	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	635.36%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$2,538,130	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$590	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$23,244	\$0
Total Unreserved Funds:	\$2,538,130	\$145,545	\$0

Net Assets

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Moweaqua Community Fire Protection District		
Unit Code:	086/010/06	County:	Shelby
Fiscal Year End:	5/31/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$106,265		
Equalized Assessed Valuation:	\$62,226,793		
Population:	1,733		
Employees:			
Full Time:			
Part Time:	26		
Salaries Paid:	\$17,228		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$495,734	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$286	\$195	\$117
Revenues During FY 23:	\$134,422	\$252,305	\$189,609
Expenditures During FY 23:	\$83,958	\$235,291	\$162,648
Per Capita Revenues:	\$78	\$152	\$107
Per Capita Expenditures:	\$48	\$133	\$91
Revenues over/under Expenditures:	\$50,464	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	650.56%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$546,198	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$315	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$23,244	\$0
Total Unreserved Funds:	\$546,198	\$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:	\$0	\$113,176	\$0
Per Capita Debt:	\$0	\$53	\$0
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Mt. Auburn Fire Protection District
Unit Code:	011/030/06
County:	Christian
Fiscal Year End:	4/30/2023
Accounting Method:	Cash With Assets
Appropriation or Budget:	\$109,200
Equalized Assessed Valuation:	\$40,478,629
Population:	785
Employees:	
Full Time:	
Part Time:	17
Salaries Paid:	\$7,877

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:	\$386,452	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$492	\$195	\$117
Revenues During FY 23:	\$121,006	\$252,305	\$189,609
Expenditures During FY 23:	\$118,653	\$235,291	\$162,648
Per Capita Revenues:	\$154	\$152	\$107
Per Capita Expenditures:	\$151	\$133	\$91
Revenues over/under Expenditures:	\$2,353	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	327.68%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$388,805	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$495	\$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:	\$388,805	\$137,714	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Mt. Hope - Funks Grove Fire Protection District		
Unit Code:	064/140/06	County:	McLean
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$437,508		
Equalized Assessed Valuation:	\$63,511,490		
Population:	1,500		
Employees:			
Full Time:	2		
Part Time:	15		
Salaries Paid:	\$177,507		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$65,602	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$44	\$195	\$117
Revenues During FY 23:	\$481,323	\$252,305	\$189,609
Expenditures During FY 23:	\$400,483	\$235,291	\$162,648
Per Capita Revenues:	\$321	\$152	\$107
Per Capita Expenditures:	\$267	\$133	\$91
Revenues over/under Expenditures:	\$80,840	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	36.57%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$146,442	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$98	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$23,244	\$0
Total Unreserved Funds:	\$146,442	\$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:	\$343,995	\$113,176	\$0
Per Capita Debt:	\$229	\$53	\$0
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Mt. Morris Fire Protection District		
Unit Code:	071/060/06	County:	Ogle
Fiscal Year End:	8/31/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,077,044		
Equalized Assessed Valuation:	\$64,561,083		
Population:	2,800		
Employees:			
Full Time:	5		
Part Time:	37		
Salaries Paid:	\$548,335		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$680,483	\$3,511,389	\$2,093,331
Per Capita Beginning Fund Balance:	\$243	\$15,263	\$137
Revenues During FY 23:	\$1,125,746	\$6,142,392	\$4,070,470
Expenditures During FY 23:	\$1,246,083	\$5,530,518	\$3,583,908
Per Capita Revenues:	\$402	\$47,029	\$281
Per Capita Expenditures:	\$445	\$43,546	\$262
Revenues over/under Expenditures:	(\$120,337)	\$611,874	\$395,849
Ratio of Fund Balance to Expenditures:	44.24%	98.60%	65.52%
Ending Fund Balance for FY 23:	\$551,284	\$4,011,145	\$2,535,391
Per Capita Ending Fund Balance:	\$197	\$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:	\$331,846	\$878,069	\$190,114
Total Unrestricted Net Assets:	\$219,438	(\$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:	\$318,407	\$6,309,621	\$485,167
Per Capita Debt:	\$114	\$1,691	\$54
General Obligation Debt over EAV:	0.00%	0.20%	0.00%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Mt. Olive Fire Protection District		
Unit Code:	056/025/06	County:	Macoupin
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$234,799		
Equalized Assessed Valuation:	\$50,737,899		
Population:	1,996		
Employees:			
Full Time:			
Part Time:	5		
Salaries Paid:	\$6,367		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$327,898	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$164	\$195	\$117
Revenues During FY 23:	\$162,750	\$252,305	\$189,609
Expenditures During FY 23:	\$169,282	\$235,291	\$162,648
Per Capita Revenues:	\$82	\$152	\$107
Per Capita Expenditures:	\$85	\$133	\$91
Revenues over/under Expenditures:	(\$6,532)	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	189.84%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$321,366	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$161	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$23,244	\$0
Total Unreserved Funds:	\$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:	\$321,366	\$137,714	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$104,167	\$113,176	\$0
Per Capita Debt:	\$52	\$53	\$0
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Mt. Pulaski Fire Protection District		
Unit Code:	054/080/06	County:	Logan
Fiscal Year End:	6/15/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$703,050		
Equalized Assessed Valuation:	\$94,697,178		
Population:	29,964		
Employees:			
Full Time:			
Part Time:	37		
Salaries Paid:	\$10,276		

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:	\$439,887	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$15	\$195	\$117
Revenues During FY 23:	\$357,921	\$252,305	\$189,609
Expenditures During FY 23:	\$215,650	\$235,291	\$162,648
Per Capita Revenues:	\$12	\$152	\$107
Per Capita Expenditures:	\$7	\$133	\$91
Revenues over/under Expenditures:	\$142,271	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	269.96%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$582,158	\$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:	\$0	\$145,545	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$93,732	\$26,369	\$0
Total Unrestricted Net Assets:	\$488,425	\$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:	\$235,639	\$113,176	\$0
Per Capita Debt:	\$8	\$53	\$0
General Obligation Debt over EAV:	0.11%	0.05%	0.00%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Mulberry Grove Fire Protection District														
Unit Code:	003/010/06	County:	Bond												
Fiscal Year End:	4/30/2023														
Accounting Method:	Cash With Assets														
Appropriation or Budget:	\$78,982														
Equalized Assessed Valuation:	\$14,929,426														
Population:	2,500														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:	\$		
Full Time:															
Part Time:															
Salaries Paid:	\$														

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$79,358	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$32	\$195	\$117
Revenues During FY 23:	\$129,792	\$252,305	\$189,609
Expenditures During FY 23:	\$78,982	\$235,291	\$162,648
Per Capita Revenues:	\$52	\$152	\$107
Per Capita Expenditures:	\$32	\$133	\$91
Revenues over/under Expenditures:	\$50,810	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	164.81%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$130,168	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$52	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$23,244	\$0
Total Unreserved Funds:	\$130,168	\$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:	\$51,388	\$113,176	\$0
Per Capita Debt:	\$21	\$53	\$0
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Murphysboro-Pomona-Somerset Fire Protection District		
Unit Code:	039/020/06	County:	Jackson
Fiscal Year End:	6/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$747,100		
Equalized Assessed Valuation:	\$119,225,228		
Population:	9,200		
Employees:			
Full Time:			
Part Time:	22		
Salaries Paid:	\$68,320		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,518,802	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$165	\$195	\$117
Revenues During FY 23:	\$296,892	\$252,305	\$189,609
Expenditures During FY 23:	\$202,193	\$235,291	\$162,648
Per Capita Revenues:	\$32	\$152	\$107
Per Capita Expenditures:	\$22	\$133	\$91
Revenues over/under Expenditures:	\$94,699	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	798.00%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$1,613,501	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$175	\$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:	\$101,721	\$26,369	\$0
Total Unrestricted Net Assets:	\$469,628	\$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:	\$279,666	\$113,176	\$0
Per Capita Debt:	\$30	\$53	\$0
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Murrayville Fire Protection District		
Unit Code:	069/040/06	County:	Morgan
Fiscal Year End:	11/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$192,230		
Equalized Assessed Valuation:	\$25,608,227		
Population:	1,000		
Employees:			
Full Time:			
Part Time:	20		
Salaries Paid:	\$9,544		

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:	\$181,995	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$182	\$195	\$117
Revenues During FY 23:	\$81,263	\$252,305	\$189,609
Expenditures During FY 23:	\$73,188	\$235,291	\$162,648
Per Capita Revenues:	\$81	\$152	\$107
Per Capita Expenditures:	\$73	\$133	\$91
Revenues over/under Expenditures:	\$8,075	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	259.70%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$190,070	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$190	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$23,244	\$0
Total Unreserved Funds:	\$190,070	\$145,545	\$0

Net Assets

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Naperville Fire Protection District		
Unit Code:	022/170/06	County:	Dupage
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,727,337		
Equalized Assessed Valuation:	\$401,526,715		
Population:	8,818		
Employees:			
	Full Time:		
	Part Time:		
	Salaries Paid:	\$	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$349,023	\$3,511,389	\$2,093,331
Per Capita Beginning Fund Balance:	\$40	\$15,263	\$137
Revenues During FY 23:	\$1,518,226	\$6,142,392	\$4,070,470
Expenditures During FY 23:	\$1,518,226	\$5,530,518	\$3,583,908
Per Capita Revenues:	\$172	\$47,029	\$281
Per Capita Expenditures:	\$172	\$43,546	\$262
Revenues over/under Expenditures:	\$0	\$611,874	\$395,849
Ratio of Fund Balance to Expenditures:	22.99%	98.60%	65.52%
Ending Fund Balance for FY 23:	\$349,023	\$4,011,145	\$2,535,391
Per Capita Ending Fund Balance:	\$40	\$18,742	\$160

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$878,069	\$190,114
Total Unrestricted Net Assets:	\$349,023	(\$2,203,032)	\$735,491

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Nashville Fire Protection District		
Unit Code:	095/040/06	County:	Washington
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,413,706		
Equalized Assessed Valuation:	\$116,408,394		
Population:	5,000		
Employees:			
Full Time:	1		
Part Time:	29		
Salaries Paid:	\$106,195		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$830,141	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$166	\$195	\$117
Revenues During FY 23:	\$576,461	\$252,305	\$189,609
Expenditures During FY 23:	\$425,582	\$235,291	\$162,648
Per Capita Revenues:	\$115	\$152	\$107
Per Capita Expenditures:	\$85	\$133	\$91
Revenues over/under Expenditures:	\$150,879	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	230.51%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$981,020	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$196	\$218	\$127

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$119,416	\$26,369	\$0
Total Unrestricted Net Assets:	\$953,855	\$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:	\$518,779	\$113,176	\$0
Per Capita Debt:	\$104	\$53	\$0
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Nauvoo Fire Protection District		
Unit Code:	034/050/06	County:	Hancock
Fiscal Year End:	5/31/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$1,086,289		
Equalized Assessed Valuation:	\$46,705,406		
Population:	2,633		
Employees:			
Full Time:			
Part Time:	34		
Salaries Paid:	\$160,507		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$176,254	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$67	\$195	\$117
Revenues During FY 23:	\$848,902	\$252,305	\$189,609
Expenditures During FY 23:	\$773,227	\$235,291	\$162,648
Per Capita Revenues:	\$322	\$152	\$107
Per Capita Expenditures:	\$294	\$133	\$91
Revenues over/under Expenditures:	\$75,675	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	32.58%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$251,929	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$96	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$6,104	\$23,244	\$0
Total Unreserved Funds:	\$245,825	\$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:	\$388,989	\$113,176	\$0
Per Capita Debt:	\$148	\$53	\$0
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Neoga Fire Protection District		
Unit Code:	018/010/06	County:	Cumberland
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$1,829,211		
Equalized Assessed Valuation:	\$73,322,538		
Population:	6,230		
Employees:			
Full Time:	2		
Part Time:	35		
Salaries Paid:	\$256,232		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$903,400	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$145	\$195	\$117
Revenues During FY 23:	\$558,597	\$252,305	\$189,609
Expenditures During FY 23:	\$583,415	\$235,291	\$162,648
Per Capita Revenues:	\$90	\$152	\$107
Per Capita Expenditures:	\$94	\$133	\$91
Revenues over/under Expenditures:	(\$24,818)	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	150.59%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$878,582	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$141	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$23,244	\$0
Total Unreserved Funds:	\$900,078	\$145,545	\$0

Net Assets

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Neponset Fire Protection District		
Unit Code:	006/100/06	County:	Bureau
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$246,700		
Equalized Assessed Valuation:	\$26,543,594		
Population:	450		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$1,500		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$246,106	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$547	\$195	\$117
Revenues During FY 23:	\$90,745	\$252,305	\$189,609
Expenditures During FY 23:	\$86,989	\$235,291	\$162,648
Per Capita Revenues:	\$202	\$152	\$107
Per Capita Expenditures:	\$193	\$133	\$91
Revenues over/under Expenditures:	\$3,756	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	287.23%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$249,862	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$555	\$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:	\$249,862	\$137,714	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	New Athens Fire Protection District		
Unit Code:	088/170/06	County:	St. Clair
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$745,000		
Equalized Assessed Valuation:	\$47,978,708		
Population:	3,100		
Employees:			
	Full Time:		
	Part Time:		
	Salaries Paid:	\$	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$407,433	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$131	\$195	\$117
Revenues During FY 23:	\$412,636	\$252,305	\$189,609
Expenditures During FY 23:	\$369,989	\$235,291	\$162,648
Per Capita Revenues:	\$133	\$152	\$107
Per Capita Expenditures:	\$119	\$133	\$91
Revenues over/under Expenditures:	\$42,647	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	121.65%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$450,080	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$145	\$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:	\$408,666	\$26,369	\$0
Total Unrestricted Net Assets:	\$41,414	\$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:	\$303,643	\$113,176	\$0
Per Capita Debt:	\$98	\$53	\$0
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	New Baden Fire Protection District		
Unit Code:	088/235/06	County:	St. Clair
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$1,572,650		
Equalized Assessed Valuation:	\$61,305,127		
Population:	3,200		
Employees:			
Full Time:			
Part Time:	27		
Salaries Paid:	\$18,334		

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:	\$1,014,784	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$317	\$195	\$117
Revenues During FY 23:	\$216,299	\$252,305	\$189,609
Expenditures During FY 23:	\$96,964	\$235,291	\$162,648
Per Capita Revenues:	\$68	\$152	\$107
Per Capita Expenditures:	\$30	\$133	\$91
Revenues over/under Expenditures:	\$119,335	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	1,169.90%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$1,134,379	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$354	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$23,244	\$0
Total Unreserved Funds:	\$1,134,379	\$145,545	\$0

Net Assets

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	New Berlin Fire Protection District		
Unit Code:	083/120/06	County:	Sangamon
Fiscal Year End:	5/31/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$84,650		
Equalized Assessed Valuation:	\$38,651,985		
Population:	1,609		
Employees:			
Full Time:			
Part Time:	34		
Salaries Paid:	\$26,199		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$421,722	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$262	\$195	\$117
Revenues During FY 23:	\$107,143	\$252,305	\$189,609
Expenditures During FY 23:	\$166,379	\$235,291	\$162,648
Per Capita Revenues:	\$67	\$152	\$107
Per Capita Expenditures:	\$103	\$133	\$91
Revenues over/under Expenditures:	(\$59,236)	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	217.87%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$362,486	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$225	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$23,244	\$0
Total Unreserved Funds:	\$362,486	\$145,545	\$0

Net Assets

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	New Boston-Eliza Fire Protection District		
Unit Code:	066/040/06	County:	Mercer
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$294,575		
Equalized Assessed Valuation:	\$27,165,935		
Population:	2,200		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$164,766	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$75	\$195	\$117
Revenues During FY 23:	\$133,665	\$252,305	\$189,609
Expenditures During FY 23:	\$79,468	\$235,291	\$162,648
Per Capita Revenues:	\$61	\$152	\$107
Per Capita Expenditures:	\$36	\$133	\$91
Revenues over/under Expenditures:	\$54,197	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	275.54%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$218,963	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$100	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$30,371	\$23,244	\$0
Total Unreserved Funds:	\$188,592	\$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:	\$90,296	\$113,176	\$0
Per Capita Debt:	\$41	\$53	\$0
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	New Canton Fire Protection District														
Unit Code:	075/040/06	County:	Pike												
Fiscal Year End:	4/30/2023														
Accounting Method:	Cash														
Appropriation or Budget:	\$25,244														
Equalized Assessed Valuation:	\$14,000,000														
Population:	800														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:	\$		
Full Time:															
Part Time:															
Salaries Paid:	\$														

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$6,278	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$8	\$195	\$117
Revenues During FY 23:	\$45,132	\$252,305	\$189,609
Expenditures During FY 23:	\$22,749	\$235,291	\$162,648
Per Capita Revenues:	\$56	\$152	\$107
Per Capita Expenditures:	\$28	\$133	\$91
Revenues over/under Expenditures:	\$22,383	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	125.99%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$28,661	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$36	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$84,621	\$23,244	\$0
Total Unreserved Funds:	\$0	\$145,545	\$0

Net Assets

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	New Douglas Fire Protection District														
Unit Code:	057/140/06	County:	Madison												
Fiscal Year End:	4/30/2023														
Accounting Method:	Cash														
Appropriation or Budget:	\$155,161														
Equalized Assessed Valuation:	\$17,059,694														
Population:	875														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:	\$		
Full Time:															
Part Time:															
Salaries Paid:	\$														

Blended Component Units

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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:	\$260,935	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$298	\$195	\$117
Revenues During FY 23:	\$107,696	\$252,305	\$189,609
Expenditures During FY 23:	\$70,909	\$235,291	\$162,648
Per Capita Revenues:	\$123	\$152	\$107
Per Capita Expenditures:	\$81	\$133	\$91
Revenues over/under Expenditures:	\$36,787	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	419.86%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$297,722	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$340	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$23,244	\$0
Total Unreserved Funds:	\$298,016	\$145,545	\$0

Net Assets

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	New Lenox Fire Protection District		
Unit Code:	099/100/06	County:	Will
Fiscal Year End:	12/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$14,893,612		
Equalized Assessed Valuation:	\$1,631,542,938		
Population:	27,214		
Employees:			
Full Time:	26		
Part Time:	22		
Salaries Paid:	\$5,257,322		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$5,666,520	\$3,511,389	\$2,093,331
Per Capita Beginning Fund Balance:	\$208	\$15,263	\$137
Revenues During FY 23:	\$12,140,582	\$6,142,392	\$4,070,470
Expenditures During FY 23:	\$10,984,771	\$5,530,518	\$3,583,908
Per Capita Revenues:	\$446	\$47,029	\$281
Per Capita Expenditures:	\$404	\$43,546	\$262
Revenues over/under Expenditures:	\$1,155,811	\$611,874	\$395,849
Ratio of Fund Balance to Expenditures:	45.98%	98.60%	65.52%
Ending Fund Balance for FY 23:	\$5,050,688	\$4,011,145	\$2,535,391
Per Capita Ending Fund Balance:	\$186	\$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:	\$2,441,725	\$878,069	\$190,114
Total Unrestricted Net Assets:	\$6,465,957	(\$2,203,032)	\$735,491

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	New Salem Fire Protection District		
Unit Code:	062/050/06	County:	McDonough
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$111,000		
Equalized Assessed Valuation:	\$33,250,577		
Population:	400		
Employees:			
	Full Time:		
	Part Time:		
	Salaries Paid:	\$	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$129,148	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$323	\$195	\$117
Revenues During FY 23:	\$103,712	\$252,305	\$189,609
Expenditures During FY 23:	\$63,685	\$235,291	\$162,648
Per Capita Revenues:	\$259	\$152	\$107
Per Capita Expenditures:	\$159	\$133	\$91
Revenues over/under Expenditures:	\$40,027	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	265.64%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$169,175	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$423	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$23,244	\$0
Total Unreserved Funds:	\$169,175	\$145,545	\$0

Net Assets

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Newark Fire Protection District		
Unit Code:	047/040/06	County:	Kendall
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$666,290		
Equalized Assessed Valuation:	\$100,848,321		
Population:	3,277		
Employees:			
Full Time:			
Part Time:	23		
Salaries Paid:	\$133,759		

Blended Component Units
Number Submitted = 1 EMS

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$150,277	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$46	\$195	\$117
Revenues During FY 23:	\$700,054	\$252,305	\$189,609
Expenditures During FY 23:	\$571,553	\$235,291	\$162,648
Per Capita Revenues:	\$214	\$152	\$107
Per Capita Expenditures:	\$174	\$133	\$91
Revenues over/under Expenditures:	\$128,501	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	48.78%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$278,778	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$85	\$218	\$127

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,369	\$0
Total Unrestricted Net Assets:	\$278,778	\$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:	\$140,660	\$113,176	\$0
Per Capita Debt:	\$43	\$53	\$0
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Newman Fire Protection District		
Unit Code:	021/040/06	County:	Douglas
Fiscal Year End:	5/31/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$181,790		
Equalized Assessed Valuation:	\$54,913,646		
Population:	857		
Employees:			
Full Time:			
Part Time:	25		
Salaries Paid:	\$11,146		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$362,017	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$422	\$195	\$117
Revenues During FY 23:	\$185,923	\$252,305	\$189,609
Expenditures During FY 23:	\$48,987	\$235,291	\$162,648
Per Capita Revenues:	\$217	\$152	\$107
Per Capita Expenditures:	\$57	\$133	\$91
Revenues over/under Expenditures:	\$136,936	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	1,018.54%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$498,953	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$582	\$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:	\$498,953	\$137,714	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Newport Fire Protection District		
Unit Code:	049/100/06	County:	Lake
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$3,454,911		
Equalized Assessed Valuation:	\$248,392,560		
Population:	6,823		
Employees:			
Full Time:	2		
Part Time:	36		
Salaries Paid:	\$1,274,197		

Blended Component Units
Number Submitted = 1 Newport Township Firefighters Pension

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,057,950	\$3,511,389	\$2,093,331
Per Capita Beginning Fund Balance:	\$155	\$15,263	\$137
Revenues During FY 23:	\$2,231,053	\$6,142,392	\$4,070,470
Expenditures During FY 23:	\$2,204,089	\$5,530,518	\$3,583,908
Per Capita Revenues:	\$327	\$47,029	\$281
Per Capita Expenditures:	\$323	\$43,546	\$262
Revenues over/under Expenditures:	\$26,964	\$611,874	\$395,849
Ratio of Fund Balance to Expenditures:	49.22%	98.60%	65.52%
Ending Fund Balance for FY 23:	\$1,084,914	\$4,011,145	\$2,535,391
Per Capita Ending Fund Balance:	\$159	\$18,742	\$160
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$43,885	\$0
Total Unreserved Funds:	\$0	\$63,877	\$0
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$878,069	\$190,114
Total Unrestricted Net Assets:	\$1,084,914	(\$2,203,032)	\$735,491

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$3,392,500	\$6,309,621	\$485,167
Per Capita Debt:	\$497	\$1,691	\$54
General Obligation Debt over EAV:	1.27%	0.20%	0.00%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Niantic Fire Protection District		
Unit Code:	055/080/06	County:	Macon
Fiscal Year End:	5/31/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$224,762		
Equalized Assessed Valuation:	\$32,467,865		
Population:	2,500		
Employees:			
	Full Time:		
	Part Time:	4	
	Salaries Paid:	\$4,000	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$293,824	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$118	\$195	\$117
Revenues During FY 23:	\$232,355	\$252,305	\$189,609
Expenditures During FY 23:	\$168,895	\$235,291	\$162,648
Per Capita Revenues:	\$93	\$152	\$107
Per Capita Expenditures:	\$68	\$133	\$91
Revenues over/under Expenditures:	\$63,460	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	211.54%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$357,284	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$143	\$218	\$127

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,369	\$0
Total Unrestricted Net Assets:	\$357,283	\$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:	\$58,823	\$113,176	\$0
Per Capita Debt:	\$24	\$53	\$0
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Noble Fire Protection District
Unit Code:	080/015/06
County:	Richland
Fiscal Year End:	6/30/2023
Accounting Method:	Cash
Appropriation or Budget:	\$63,613
Equalized Assessed Valuation:	\$37,587,991
Population:	1,930
Employees:	
Full Time:	
Part Time:	
Salaries Paid:	\$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$170,430	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$88	\$195	\$117
Revenues During FY 23:	\$130,453	\$252,305	\$189,609
Expenditures During FY 23:	\$63,613	\$235,291	\$162,648
Per Capita Revenues:	\$68	\$152	\$107
Per Capita Expenditures:	\$33	\$133	\$91
Revenues over/under Expenditures:	\$66,840	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	372.99%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$237,270	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$123	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$23,244	\$0
Total Unreserved Funds:	\$237,270	\$145,545	\$0

Net Assets

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Nokomis Area Fire Protection District		
Unit Code:	068/015/06	County:	Montgomery
Fiscal Year End:	3/31/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$408,495		
Equalized Assessed Valuation:	\$54,775,495		
Population:	2,109		
Employees:			
	Full Time:		
	Part Time:	4	
	Salaries Paid:	\$5,840	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$347,430	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$165	\$195	\$117
Revenues During FY 23:	\$182,023	\$252,305	\$189,609
Expenditures During FY 23:	\$208,883	\$235,291	\$162,648
Per Capita Revenues:	\$86	\$152	\$107
Per Capita Expenditures:	\$99	\$133	\$91
Revenues over/under Expenditures:	(\$26,860)	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	153.47%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$320,570	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$152	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$320,570	\$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:	\$67,401	\$113,176	\$0
Per Capita Debt:	\$32	\$53	\$0
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Norris City Fire Protection District		
Unit Code:	097/020/06	County:	White
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$170,300		
Equalized Assessed Valuation:	\$28,351,413		
Population:	1,327		
Employees:			
Full Time:			
Part Time:	22		
Salaries Paid:	\$10,505		

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:	\$356,722	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$269	\$195	\$117
Revenues During FY 23:	\$107,018	\$252,305	\$189,609
Expenditures During FY 23:	\$73,655	\$235,291	\$162,648
Per Capita Revenues:	\$81	\$152	\$107
Per Capita Expenditures:	\$56	\$133	\$91
Revenues over/under Expenditures:	\$33,363	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	529.61%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$390,085	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$294	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$390,085	\$23,244	\$0
Total Unreserved Funds:	\$0	\$145,545	\$0

Net Assets

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	North Aurora-Countryside Fire Protection District		
Unit Code:	045/130/06	County:	Kane
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$16,535,033		
Equalized Assessed Valuation:	\$626,850,548		
Population:	17,441		
Employees:			
Full Time:		26	
Part Time:		29	
Salaries Paid:	\$3,403,570		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$4,220,284	\$3,511,389	\$2,093,331
Per Capita Beginning Fund Balance:	\$242	\$15,263	\$137
Revenues During FY 23:	\$6,860,874	\$6,142,392	\$4,070,470
Expenditures During FY 23:	\$6,194,733	\$5,530,518	\$3,583,908
Per Capita Revenues:	\$393	\$47,029	\$281
Per Capita Expenditures:	\$355	\$43,546	\$262
Revenues over/under Expenditures:	\$666,141	\$611,874	\$395,849
Ratio of Fund Balance to Expenditures:	78.88%	98.60%	65.52%
Ending Fund Balance for FY 23:	\$4,886,425	\$4,011,145	\$2,535,391
Per Capita Ending Fund Balance:	\$280	\$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:	\$304,936	\$878,069	\$190,114
Total Unrestricted Net Assets:	\$4,581,489	(\$2,203,032)	\$735,491

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	North Boone #3 Fire Protection District		
Unit Code:	004/030/06	County:	Boone
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,544,208		
Equalized Assessed Valuation:	\$247,167,855		
Population:	12,000		
Employees:			
	Full Time:	4	
	Part Time:	31	
	Salaries Paid:	\$383,424	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$3,683,856	\$3,511,389	\$2,093,331
Per Capita Beginning Fund Balance:	\$307	\$15,263	\$137
Revenues During FY 23:	\$1,470,132	\$6,142,392	\$4,070,470
Expenditures During FY 23:	\$1,234,834	\$5,530,518	\$3,583,908
Per Capita Revenues:	\$123	\$47,029	\$281
Per Capita Expenditures:	\$103	\$43,546	\$262
Revenues over/under Expenditures:	\$235,298	\$611,874	\$395,849
Ratio of Fund Balance to Expenditures:	308.22%	98.60%	65.52%
Ending Fund Balance for FY 23:	\$3,805,964	\$4,011,145	\$2,535,391
Per Capita Ending Fund Balance:	\$317	\$18,742	\$160

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$878,069	\$190,114
Total Unrestricted Net Assets:	\$930,610	(\$2,203,032)	\$735,491

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$2,303,354	\$6,309,621	\$485,167
Per Capita Debt:	\$192	\$1,691	\$54
General Obligation Debt over EAV:	0.00%	0.20%	0.00%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	North Boone #5 Fire Protection District														
Unit Code:	004/050/06	County:	Boone												
Fiscal Year End:	6/30/2023														
Accounting Method:	Cash														
Appropriation or Budget:	\$24,821														
Equalized Assessed Valuation:	\$25,936,579														
Population:	435														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td style="border: 1px solid black; width: 15%;"></td> <td style="border: 1px solid black; width: 15%;"></td> <td style="border: 1px solid black; width: 15%;"></td> </tr> <tr> <td>Part Time:</td> <td style="border: 1px solid black;"></td> <td style="border: 1px solid black;"></td> <td style="border: 1px solid black;"></td> </tr> <tr> <td>Salaries Paid:</td> <td style="border: 1px solid black;"></td> <td style="border: 1px solid black;"></td> <td style="border: 1px solid black; text-align: right;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:			\$
Full Time:															
Part Time:															
Salaries Paid:			\$												

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$316,964	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$729	\$195	\$117
Revenues During FY 23:	\$28,843	\$252,305	\$189,609
Expenditures During FY 23:	\$16,030	\$235,291	\$162,648
Per Capita Revenues:	\$66	\$152	\$107
Per Capita Expenditures:	\$37	\$133	\$91
Revenues over/under Expenditures:	\$12,813	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	2,057.25%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$329,777	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$758	\$218	\$127

Equity

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

Net Assets

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	North Calhoun Fire Protection District		
Unit Code:	007/015/06	County:	Calhoun
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$37,620		
Equalized Assessed Valuation:	\$25,127,778		
Population:	2,000		
Employees:			
	Full Time:		
	Part Time:		
	Salaries Paid:	\$	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$88,433	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$44	\$195	\$117
Revenues During FY 23:	\$75,592	\$252,305	\$189,609
Expenditures During FY 23:	\$61,317	\$235,291	\$162,648
Per Capita Revenues:	\$38	\$152	\$107
Per Capita Expenditures:	\$31	\$133	\$91
Revenues over/under Expenditures:	\$14,275	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	167.50%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$102,708	\$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:	\$102,708	\$145,545	\$0

Net Assets

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	North Palos Fire Protection District		
Unit Code:	016/180/06	County:	Cook
Fiscal Year End:	12/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$13,606,607		
Equalized Assessed Valuation:	\$428,320,501		
Population:	18,530		
Employees:			
Full Time:		33	
Part Time:		30	
Salaries Paid:		\$5,365,066	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$4,933,056	\$3,511,389	\$2,093,331
Per Capita Beginning Fund Balance:	\$266	\$15,263	\$137
Revenues During FY 23:	\$11,042,885	\$6,142,392	\$4,070,470
Expenditures During FY 23:	\$10,381,147	\$5,530,518	\$3,583,908
Per Capita Revenues:	\$596	\$47,029	\$281
Per Capita Expenditures:	\$560	\$43,546	\$262
Revenues over/under Expenditures:	\$661,738	\$611,874	\$395,849
Ratio of Fund Balance to Expenditures:	41.41%	98.60%	65.52%
Ending Fund Balance for FY 23:	\$4,299,324	\$4,011,145	\$2,535,391
Per Capita Ending Fund Balance:	\$232	\$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:	\$283,581	\$878,069	\$190,114
Total Unrestricted Net Assets:	(\$26,853,614)	(\$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:	\$34,901,136	\$6,309,621	\$485,167
Per Capita Debt:	\$1,883	\$1,691	\$54
General Obligation Debt over EAV:	0.00%	0.20%	0.00%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	North Park Fire Protection District		
Unit Code:	101/060/06	County:	Winnebago
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,661,894		
Equalized Assessed Valuation:	\$210,514,838		
Population:	15,500		
Employees:			
Full Time:	1		
Part Time:	51		
Salaries Paid:	\$307,393		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$251,538	\$3,511,389	\$2,093,331
Per Capita Beginning Fund Balance:	\$16	\$15,263	\$137
Revenues During FY 23:	\$1,954,150	\$6,142,392	\$4,070,470
Expenditures During FY 23:	\$2,127,339	\$5,530,518	\$3,583,908
Per Capita Revenues:	\$126	\$47,029	\$281
Per Capita Expenditures:	\$137	\$43,546	\$262
Revenues over/under Expenditures:	(\$173,189)	\$611,874	\$395,849
Ratio of Fund Balance to Expenditures:	238.72%	98.60%	65.52%
Ending Fund Balance for FY 23:	\$5,078,349	\$4,011,145	\$2,535,391
Per Capita Ending Fund Balance:	\$328	\$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:	\$625,032	\$878,069	\$190,114
Total Unrestricted Net Assets:	(\$648,796)	(\$2,203,032)	\$735,491

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$5,378,847	\$6,309,621	\$485,167
Per Capita Debt:	\$347	\$1,691	\$54
General Obligation Debt over EAV:	2.38%	0.20%	0.00%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	North Pike Fire Protection District		
Unit Code:	075/045/06	County:	Pike
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$86,599		
Equalized Assessed Valuation:	\$21,954,792		
Population:	600		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$135,604	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$226	\$195	\$117
Revenues During FY 23:	\$86,599	\$252,305	\$189,609
Expenditures During FY 23:	\$53,355	\$235,291	\$162,648
Per Capita Revenues:	\$144	\$152	\$107
Per Capita Expenditures:	\$89	\$133	\$91
Revenues over/under Expenditures:	\$33,244	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	316.46%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$168,848	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$281	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$34,912	\$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:	\$46,455	\$113,176	\$0
Per Capita Debt:	\$77	\$53	\$0
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	North Scott Fire Protection District		
Unit Code:	085/010/06	County:	Scott
Fiscal Year End:	5/31/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$48,625		
Equalized Assessed Valuation:	\$25,140,550		
Population:	839		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$93,100	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$111	\$195	\$117
Revenues During FY 23:	\$75,516	\$252,305	\$189,609
Expenditures During FY 23:	\$48,625	\$235,291	\$162,648
Per Capita Revenues:	\$90	\$152	\$107
Per Capita Expenditures:	\$58	\$133	\$91
Revenues over/under Expenditures:	\$26,891	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	246.77%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$119,991	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$143	\$218	\$127

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$26,369	\$0
Total Unrestricted Net Assets:	\$119,991	\$137,714	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	North Side Fire Protection District		
Unit Code:	083/130/06	County:	Sangamon
Fiscal Year End:	6/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$180,000		
Equalized Assessed Valuation:	\$61,572,456		
Population:	4,900		
Employees:			
Full Time:			
Part Time:	3		
Salaries Paid:	\$3,000		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$48,019	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$10	\$195	\$117
Revenues During FY 23:	\$175,011	\$252,305	\$189,609
Expenditures During FY 23:	\$174,993	\$235,291	\$162,648
Per Capita Revenues:	\$36	\$152	\$107
Per Capita Expenditures:	\$36	\$133	\$91
Revenues over/under Expenditures:	\$18	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	27.45%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$48,037	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$10	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$44,037	\$23,244	\$0
Total Unreserved Funds:	\$4,000	\$145,545	\$0

Net Assets

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Northbrook Fire Protection District		
Unit Code:	016/150/06	County:	Cook
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,940,596		
Equalized Assessed Valuation:	\$342,208,476		
Population:	35,222		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$123,908	\$3,511,389	\$2,093,331
Per Capita Beginning Fund Balance:	\$4	\$15,263	\$137
Revenues During FY 23:	\$2,705,081	\$6,142,392	\$4,070,470
Expenditures During FY 23:	\$3,054,428	\$5,530,518	\$3,583,908
Per Capita Revenues:	\$77	\$47,029	\$281
Per Capita Expenditures:	\$87	\$43,546	\$262
Revenues over/under Expenditures:	(\$349,347)	\$611,874	\$395,849
Ratio of Fund Balance to Expenditures:	(7.38%)	98.60%	65.52%
Ending Fund Balance for FY 23:	(\$225,439)	\$4,011,145	\$2,535,391
Per Capita Ending Fund Balance:	(\$6)	\$18,742	\$160

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$878,069	\$190,114
Total Unrestricted Net Assets:	(\$225,439)	(\$2,203,032)	\$735,491

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Northern Piatt County Fire Protection District		
Unit Code:	074/070/06	County:	Piatt
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$434,405		
Equalized Assessed Valuation:	\$79,315,126		
Population:	1,500		
Employees:			
	Full Time:		
	Part Time:	21	
	Salaries Paid:	\$25,141	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$683,980	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$456	\$195	\$117
Revenues During FY 23:	\$255,482	\$252,305	\$189,609
Expenditures During FY 23:	\$169,974	\$235,291	\$162,648
Per Capita Revenues:	\$170	\$152	\$107
Per Capita Expenditures:	\$113	\$133	\$91
Revenues over/under Expenditures:	\$85,508	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	452.71%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$769,488	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$513	\$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:	\$241,840	\$26,369	\$0
Total Unrestricted Net Assets:	\$527,648	\$137,714	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$67,500	\$113,176	\$0
Per Capita Debt:	\$45	\$53	\$0
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Northern Tazewell Fire Protection District		
Unit Code:	090/130/06	County:	Tazewell
Fiscal Year End:	5/1/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$327,380		
Equalized Assessed Valuation:	\$63,478,166		
Population:	15,000		
Employees:			
	Full Time:		
	Part Time:		
	Salaries Paid:	\$	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$195,352	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$13	\$195	\$117
Revenues During FY 23:	\$199,026	\$252,305	\$189,609
Expenditures During FY 23:	\$519,850	\$235,291	\$162,648
Per Capita Revenues:	\$13	\$152	\$107
Per Capita Expenditures:	\$35	\$133	\$91
Revenues over/under Expenditures:	(\$320,824)	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	34.58%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$179,758	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$12	\$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:	\$180,258	\$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:	\$284,315	\$113,176	\$0
Per Capita Debt:	\$19	\$53	\$0
General Obligation Debt over EAV:	0.45%	0.05%	0.00%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Northlake Fire Protection District		
Unit Code:	016/160/06	County:	Cook
Fiscal Year End:	12/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$9,628,715		
Equalized Assessed Valuation:	\$406,497,765		
Population:	7,500		
Employees:			
Full Time:	17		
Part Time:	6		
Salaries Paid:	\$2,019,208		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$6,935,903	\$3,511,389	\$2,093,331
Per Capita Beginning Fund Balance:	\$925	\$15,263	\$137
Revenues During FY 23:	\$5,825,361	\$6,142,392	\$4,070,470
Expenditures During FY 23:	\$4,637,586	\$5,530,518	\$3,583,908
Per Capita Revenues:	\$777	\$47,029	\$281
Per Capita Expenditures:	\$618	\$43,546	\$262
Revenues over/under Expenditures:	\$1,187,775	\$611,874	\$395,849
Ratio of Fund Balance to Expenditures:	176.79%	98.60%	65.52%
Ending Fund Balance for FY 23:	\$8,198,811	\$4,011,145	\$2,535,391
Per Capita Ending Fund Balance:	\$1,093	\$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:	\$5,522,045	\$878,069	\$190,114
Total Unrestricted Net Assets:	(\$7,509,748)	(\$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:	\$11,990,066	\$6,309,621	\$485,167
Per Capita Debt:	\$1,599	\$1,691	\$54
General Obligation Debt over EAV:	0.00%	0.20%	0.00%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Northwest Fire Protection District		
Unit Code:	101/070/06	County:	Winnebago
Fiscal Year End:	5/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,829,281		
Equalized Assessed Valuation:	\$72,474,252		
Population:	3,000		
Employees:			
Full Time:			
Part Time:	28		
Salaries Paid:	\$85,349		

Blended Component Units
Number Submitted = 1 Northwest FPD

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$538,988	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$180	\$195	\$117
Revenues During FY 23:	\$526,993	\$252,305	\$189,609
Expenditures During FY 23:	\$406,941	\$235,291	\$162,648
Per Capita Revenues:	\$176	\$152	\$107
Per Capita Expenditures:	\$136	\$133	\$91
Revenues over/under Expenditures:	\$120,052	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	149.47%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$608,241	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$203	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$23,244	\$0
Total Unreserved Funds:	\$608,241	\$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:	\$415,000	\$113,176	\$0
Per Capita Debt:	\$138	\$53	\$0
General Obligation Debt over EAV:	0.57%	0.05%	0.00%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Northwest Homer Fire Protection District		
Unit Code:	099/110/06	County:	Will
Fiscal Year End:	5/31/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$5,312,959		
Equalized Assessed Valuation:	\$675,275,641		
Population:	14,500		
Employees:			
Full Time:	13		
Part Time:	25		
Salaries Paid:	\$1,763,154		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,971,265	\$3,511,389	\$2,093,331
Per Capita Beginning Fund Balance:	\$136	\$15,263	\$137
Revenues During FY 23:	\$4,796,898	\$6,142,392	\$4,070,470
Expenditures During FY 23:	\$3,904,221	\$5,530,518	\$3,583,908
Per Capita Revenues:	\$331	\$47,029	\$281
Per Capita Expenditures:	\$269	\$43,546	\$262
Revenues over/under Expenditures:	\$892,677	\$611,874	\$395,849
Ratio of Fund Balance to Expenditures:	68.23%	98.60%	65.52%
Ending Fund Balance for FY 23:	\$2,663,942	\$4,011,145	\$2,535,391
Per Capita Ending Fund Balance:	\$184	\$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:	\$24,229	\$878,069	\$190,114
Total Unrestricted Net Assets:	\$3,269,280	(\$2,203,032)	\$735,491

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Northwest St. Clair Fire Protection District		
Unit Code:	088/175/06	County:	St. Clair
Fiscal Year End:	5/31/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$748,232		
Equalized Assessed Valuation:	\$98,745,173		
Population:	9,500		
Employees:			
	Full Time:	1	
	Part Time:	21	
	Salaries Paid:	\$182,384	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$843,285	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$89	\$195	\$117
Revenues During FY 23:	\$545,227	\$252,305	\$189,609
Expenditures During FY 23:	\$486,499	\$235,291	\$162,648
Per Capita Revenues:	\$57	\$152	\$107
Per Capita Expenditures:	\$51	\$133	\$91
Revenues over/under Expenditures:	\$58,728	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	185.41%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$902,013	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$95	\$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:	\$253,082	\$26,369	\$0
Total Unrestricted Net Assets:	\$669,004	\$137,714	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$1,265,000	\$113,176	\$0
Per Capita Debt:	\$133	\$53	\$0
General Obligation Debt over EAV:	1.28%	0.05%	0.00%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Norwood Park Fire Protection District		
Unit Code:	016/190/06	County:	Cook
Fiscal Year End:	6/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$10.695.075		
Equalized Assessed Valuation:	\$997.315.190		
Population:	25,000		
Employees:			
Full Time:	31		
Part Time:	5		
Salaries Paid:	\$3.637.729		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$4,462,205	\$3,511,389	\$2,093,331
Per Capita Beginning Fund Balance:	\$178	\$15,263	\$137
Revenues During FY 23:	\$8,555,591	\$6,142,392	\$4,070,470
Expenditures During FY 23:	\$7,803,903	\$5,530,518	\$3,583,908
Per Capita Revenues:	\$342	\$47,029	\$281
Per Capita Expenditures:	\$312	\$43,546	\$262
Revenues over/under Expenditures:	\$751,688	\$611,874	\$395,849
Ratio of Fund Balance to Expenditures:	66.81%	98.60%	65.52%
Ending Fund Balance for FY 23:	\$5,213,893	\$4,011,145	\$2,535,391
Per Capita Ending Fund Balance:	\$209	\$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:	\$2,759,183	\$878,069	\$190,114
Total Unrestricted Net Assets:	(\$31,820,361)	(\$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:	\$31,849,070	\$6,309,621	\$485,167
Per Capita Debt:	\$1,274	\$1,691	\$54
General Obligation Debt over EAV:	0.00%	0.20%	0.00%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Nunda Rural Fire Protection District		
Unit Code:	063/100/06	County:	Mchenry
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$3,164,750		
Equalized Assessed Valuation:	\$145,058,964		
Population:	48,555		
Employees:			
Full Time:			
Part Time:	30		
Salaries Paid:	\$633,090		

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:	\$548,905	\$3,511,389	\$2,093,331
Per Capita Beginning Fund Balance:	\$11	\$15,263	\$137
Revenues During FY 23:	\$1,257,803	\$6,142,392	\$4,070,470
Expenditures During FY 23:	\$1,263,978	\$5,530,518	\$3,583,908
Per Capita Revenues:	\$26	\$47,029	\$281
Per Capita Expenditures:	\$26	\$43,546	\$262
Revenues over/under Expenditures:	(\$6,175)	\$611,874	\$395,849
Ratio of Fund Balance to Expenditures:	58.76%	98.60%	65.52%
Ending Fund Balance for FY 23:	\$742,730	\$4,011,145	\$2,535,391
Per Capita Ending Fund Balance:	\$15	\$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:	\$382,639	\$878,069	\$190,114
Total Unrestricted Net Assets:	\$672,091	(\$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:	\$180,000	\$6,309,621	\$485,167
Per Capita Debt:	\$4	\$1,691	\$54
General Obligation Debt over EAV:	0.00%	0.20%	0.00%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Oakbrook Terrace Fire Protection District		
Unit Code:	022/080/06	County:	Dupage
Fiscal Year End:	5/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,583,404		
Equalized Assessed Valuation:	\$246,171,780		
Population:	5,000		
Employees:			
	Full Time:	10	
	Part Time:	7	
	Salaries Paid:	\$1,091,097	

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:	(\$291,410)	\$3,511,389	\$2,093,331
Per Capita Beginning Fund Balance:	(\$58)	\$15,263	\$137
Revenues During FY 23:	\$2,259,575	\$6,142,392	\$4,070,470
Expenditures During FY 23:	\$2,292,027	\$5,530,518	\$3,583,908
Per Capita Revenues:	\$452	\$47,029	\$281
Per Capita Expenditures:	\$458	\$43,546	\$262
Revenues over/under Expenditures:	(\$32,452)	\$611,874	\$395,849
Ratio of Fund Balance to Expenditures:	(14.13%)	98.60%	65.52%
Ending Fund Balance for FY 23:	(\$323,862)	\$4,011,145	\$2,535,391
Per Capita Ending Fund Balance:	(\$65)	\$18,742	\$160
 <u>Equity</u>	 <u>Amounts</u>	 <u>Averages</u>	 <u>Medians</u>
Total Reserved Funds:	\$0	\$43,885	\$0
Total Unreserved Funds:	\$0	\$63,877	\$0
 <u>Net Assets</u>	 <u>Amounts</u>	 <u>Averages</u>	 <u>Medians</u>
Total Restricted Net Assets:	\$190,114	\$878,069	\$190,114
Total Unrestricted Net Assets:	(\$6,612,331)	(\$2,203,032)	\$735,491

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$1,029,432	\$6,309,621	\$485,167
Per Capita Debt:	\$206	\$1,691	\$54
General Obligation Debt over EAV:	0.20%	0.20%	0.00%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Oakford Fire Protection District		
Unit Code:	065/025/06	County:	Menard
Fiscal Year End:	6/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$108,125		
Equalized Assessed Valuation:	\$14,182,097		
Population:	900		
Employees:			
Full Time:			
Part Time:	2		
Salaries Paid:	\$1,100		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$59,909	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$67	\$195	\$117
Revenues During FY 23:	\$41,243	\$252,305	\$189,609
Expenditures During FY 23:	\$43,877	\$235,291	\$162,648
Per Capita Revenues:	\$46	\$152	\$107
Per Capita Expenditures:	\$49	\$133	\$91
Revenues over/under Expenditures:	(\$2,634)	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	130.54%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$57,275	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$64	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$57,275	\$23,244	\$0
Total Unreserved Funds:	\$0	\$145,545	\$0

Net Assets

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Oakland Community Fire Protection District		
Unit Code:	015/050/06	County:	Coles
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$405,509		
Equalized Assessed Valuation:	\$29,920,000		
Population:	2,150		
Employees:			
Full Time:	3		
Part Time:	4		
Salaries Paid:	\$232,885		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$24,209	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$11	\$195	\$117
Revenues During FY 23:	\$425,109	\$252,305	\$189,609
Expenditures During FY 23:	\$405,509	\$235,291	\$162,648
Per Capita Revenues:	\$198	\$152	\$107
Per Capita Expenditures:	\$189	\$133	\$91
Revenues over/under Expenditures:	\$19,600	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	10.80%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$43,809	\$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:	\$39,685	\$145,545	\$0

Net Assets

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Oakwood Fire Protection District		
Unit Code:	092/090/06	County:	Vermilion
Fiscal Year End:	6/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$81,250		
Equalized Assessed Valuation:	\$34,633,962		
Population:	1,520		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$433,180	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$285	\$195	\$117
Revenues During FY 23:	\$99,714	\$252,305	\$189,609
Expenditures During FY 23:	\$70,814	\$235,291	\$162,648
Per Capita Revenues:	\$66	\$152	\$107
Per Capita Expenditures:	\$47	\$133	\$91
Revenues over/under Expenditures:	\$28,900	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	652.67%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$462,180	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$304	\$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:	\$462,180	\$137,714	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Oblong Fire Protection District		
Unit Code:	017/040/06	County:	Crawford
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$625,000		
Equalized Assessed Valuation:	\$55,335,034		
Population:	2,789		
Employees:			
	Full Time:		
	Part Time:	30	
	Salaries Paid:	\$64,910	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$489,712	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$176	\$195	\$117
Revenues During FY 23:	\$203,838	\$252,305	\$189,609
Expenditures During FY 23:	\$174,373	\$235,291	\$162,648
Per Capita Revenues:	\$73	\$152	\$107
Per Capita Expenditures:	\$63	\$133	\$91
Revenues over/under Expenditures:	\$29,465	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	297.74%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$519,177	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$186	\$218	\$127

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$15,533	\$26,369	\$0
Total Unrestricted Net Assets:	\$503,644	\$137,714	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Odell Fire Protection District		
Unit Code:	053/070/06	County:	Livingston
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$1,497,000		
Equalized Assessed Valuation:	\$51,577,511		
Population:	1,060		
Employees:			
Full Time:			
Part Time:	24		
Salaries Paid:	\$21,716		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$674,233	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$636	\$195	\$117
Revenues During FY 23:	\$278,631	\$252,305	\$189,609
Expenditures During FY 23:	\$1,220,097	\$235,291	\$162,648
Per Capita Revenues:	\$263	\$152	\$107
Per Capita Expenditures:	\$1,151	\$133	\$91
Revenues over/under Expenditures:	(\$941,466)	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	35.47%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$432,767	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$408	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$23,244	\$0
Total Unreserved Funds:	\$432,767	\$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:	\$662,000	\$113,176	\$0
Per Capita Debt:	\$625	\$53	\$0
General Obligation Debt over EAV:	1.28%	0.05%	0.00%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Odin Fire Protection District		
Unit Code:	058/040/06	County:	Marion
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$106,871		
Equalized Assessed Valuation:	\$21,196,479		
Population:	935		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$95,735	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$102	\$195	\$117
Revenues During FY 23:	\$152,425	\$252,305	\$189,609
Expenditures During FY 23:	\$129,883	\$235,291	\$162,648
Per Capita Revenues:	\$163	\$152	\$107
Per Capita Expenditures:	\$139	\$133	\$91
Revenues over/under Expenditures:	\$22,542	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	91.06%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$118,277	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$126	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$23,244	\$0
Total Unreserved Funds:	\$118,277	\$145,545	\$0

Net Assets

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	O'Fallon-Shiloh Valley-Caseyville Fire Protection District		
Unit Code:	088/180/06	County:	St. Clair
Fiscal Year End:	5/31/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,011,131		
Equalized Assessed Valuation:	\$302,585,572		
Population:	50,889		
Employees:			
	Full Time:		
	Part Time:		
	Salaries Paid:	\$	

Blended Component Units
Number Submitted = 1 O'Fallon-Shiloh Valley-Caseyville Fire Protection

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$25,601	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$1	\$195	\$117
Revenues During FY 23:	\$795,357	\$252,305	\$189,609
Expenditures During FY 23:	\$789,582	\$235,291	\$162,648
Per Capita Revenues:	\$16	\$152	\$107
Per Capita Expenditures:	\$16	\$133	\$91
Revenues over/under Expenditures:	\$5,775	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	3.97%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$31,376	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$1	\$218	\$127
 <u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$23,244	\$0
Total Unreserved Funds:	\$0	\$145,545	\$0
 <u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$62,597	\$26,369	\$0
Total Unrestricted Net Assets:	\$31,376	\$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:	\$280,000	\$113,176	\$0
Per Capita Debt:	\$6	\$53	\$0
General Obligation Debt over EAV:	0.09%	0.05%	0.00%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Ogden-Royal Fire Protection District		
Unit Code:	010/090/06	County:	Champaign
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$278,620		
Equalized Assessed Valuation:	\$69,225,756		
Population:	1,550		
Employees:			
Full Time:			
Part Time:	5		
Salaries Paid:	\$2,320		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$220,345	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$142	\$195	\$117
Revenues During FY 23:	\$133,783	\$252,305	\$189,609
Expenditures During FY 23:	\$246,402	\$235,291	\$162,648
Per Capita Revenues:	\$86	\$152	\$107
Per Capita Expenditures:	\$159	\$133	\$91
Revenues over/under Expenditures:	(\$112,619)	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	43.72%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$107,726	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$70	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$23,244	\$0
Total Unreserved Funds:	\$107,726	\$145,545	\$0

Net Assets

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Ogle-Lee Fire Protection District		
Unit Code:	071/070/06	County:	Ogle
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,257,000		
Equalized Assessed Valuation:	\$154,629,908		
Population:	3,500		
Employees:			
	Full Time:		
	Part Time:	62	
	Salaries Paid:	\$114,205	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$926,702	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$265	\$195	\$117
Revenues During FY 23:	\$698,594	\$252,305	\$189,609
Expenditures During FY 23:	\$561,495	\$235,291	\$162,648
Per Capita Revenues:	\$200	\$152	\$107
Per Capita Expenditures:	\$160	\$133	\$91
Revenues over/under Expenditures:	\$137,099	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	189.46%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$1,063,801	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$304	\$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:	\$313,189	\$26,369	\$0
Total Unrestricted Net Assets:	\$750,612	\$137,714	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Oglesby Fire Protection District		
Unit Code:	050/090/06	County:	Lasalle
Fiscal Year End:	6/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$33,150		
Equalized Assessed Valuation:	\$19,404,688		
Population:	1,000		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$47,149	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$47	\$195	\$117
Revenues During FY 23:	\$35,234	\$252,305	\$189,609
Expenditures During FY 23:	\$31,872	\$235,291	\$162,648
Per Capita Revenues:	\$35	\$152	\$107
Per Capita Expenditures:	\$32	\$133	\$91
Revenues over/under Expenditures:	\$3,362	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	158.48%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$50,511	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$51	\$218	\$127

Equity

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

Net Assets

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Ohio Fire Protection District		
Unit Code:	006/110/06	County:	Bureau
Fiscal Year End:	6/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$580,000		
Equalized Assessed Valuation:	\$114,339,180		
Population:	509		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$645,935	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$1,269	\$195	\$117
Revenues During FY 23:	\$147,295	\$252,305	\$189,609
Expenditures During FY 23:	\$48,701	\$235,291	\$162,648
Per Capita Revenues:	\$289	\$152	\$107
Per Capita Expenditures:	\$96	\$133	\$91
Revenues over/under Expenditures:	\$98,594	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	1,528.78%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$744,529	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$1,463	\$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:	\$744,529	\$137,714	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Olive Fire Protection District
Unit Code:	057/150/06
County:	Madison
Fiscal Year End:	4/30/2023
Accounting Method:	Cash With Assets
Appropriation or Budget:	\$238,600
Equalized Assessed Valuation:	\$30,518,349
Population:	1,980
Employees:	
Full Time:	
Part Time:	
Salaries Paid:	\$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$592,205	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$299	\$195	\$117
Revenues During FY 23:	\$194,304	\$252,305	\$189,609
Expenditures During FY 23:	\$232,180	\$235,291	\$162,648
Per Capita Revenues:	\$98	\$152	\$107
Per Capita Expenditures:	\$117	\$133	\$91
Revenues over/under Expenditures:	(\$37,876)	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	238.75%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$554,329	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$280	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$23,244	\$0
Total Unreserved Funds:	\$166,676	\$145,545	\$0

Net Assets

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$200,000	\$113,176	\$0
Per Capita Debt:	\$101	\$53	\$0
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Olney Township Fire Protection District		
Unit Code:	080/010/06	County:	Richland
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$107,219		
Equalized Assessed Valuation:	\$75,623,943		
Population:	9,980		
Employees:			
	Full Time:		
	Part Time:		
	Salaries Paid:	\$	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$951	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$0	\$195	\$117
Revenues During FY 23:	\$110,614	\$252,305	\$189,609
Expenditures During FY 23:	\$107,219	\$235,291	\$162,648
Per Capita Revenues:	\$11	\$152	\$107
Per Capita Expenditures:	\$11	\$133	\$91
Revenues over/under Expenditures:	\$3,395	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	4.05%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$4,346	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$0	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$23,244	\$0
Total Unreserved Funds:	\$4,346	\$145,545	\$0

Net Assets

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Olympia Gardens Fire Protection District														
Unit Code:	016/210/06	County:	Cook												
Fiscal Year End:	4/30/2023														
Accounting Method:	Cash														
Appropriation or Budget:	\$13,000														
Equalized Assessed Valuation:	\$2,000,000														
Population:	240														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:	\$		
Full Time:															
Part Time:															
Salaries Paid:	\$														

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$99,972	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$417	\$195	\$117
Revenues During FY 23:	\$16,423	\$252,305	\$189,609
Expenditures During FY 23:	\$12,639	\$235,291	\$162,648
Per Capita Revenues:	\$68	\$152	\$107
Per Capita Expenditures:	\$53	\$133	\$91
Revenues over/under Expenditures:	\$3,784	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	820.92%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$103,756	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$432	\$218	\$127

Equity

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

Net Assets

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Onarga Fire Protection District		
Unit Code:	038/150/06	County:	Iroquois
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$313,528		
Equalized Assessed Valuation:	\$29,405,984		
Population:	1,333		
Employees:			
Full Time:	30		
Part Time:			
Salaries Paid:	\$9,139		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$297,251	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$223	\$195	\$117
Revenues During FY 23:	\$101,911	\$252,305	\$189,609
Expenditures During FY 23:	\$105,164	\$235,291	\$162,648
Per Capita Revenues:	\$76	\$152	\$107
Per Capita Expenditures:	\$79	\$133	\$91
Revenues over/under Expenditures:	(\$3,253)	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	279.56%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$293,998	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$221	\$218	\$127

Equity

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

Net Assets

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Oneida-Wataga Fire Protection District		
Unit Code:	048/100/06	County:	Knox
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$647,888		
Equalized Assessed Valuation:	\$66,986,935		
Population:	2,500		
Employees:			
	Full Time:		
	Part Time:	28	
	Salaries Paid:	\$12,530	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$2,771,079	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$1,108	\$195	\$117
Revenues During FY 23:	\$298,088	\$252,305	\$189,609
Expenditures During FY 23:	\$486,389	\$235,291	\$162,648
Per Capita Revenues:	\$119	\$152	\$107
Per Capita Expenditures:	\$195	\$133	\$91
Revenues over/under Expenditures:	(\$188,301)	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	531.01%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$2,582,778	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$1,033	\$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:	\$2,582,778	\$137,714	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Oquawka Fire Protection District		
Unit Code:	036/030/06	County:	Henderson
Fiscal Year End:	6/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$714,188		
Equalized Assessed Valuation:	\$34,516,050		
Population:	1,277		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$374,634	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$293	\$195	\$117
Revenues During FY 23:	\$71,415	\$252,305	\$189,609
Expenditures During FY 23:	\$185,133	\$235,291	\$162,648
Per Capita Revenues:	\$56	\$152	\$107
Per Capita Expenditures:	\$145	\$133	\$91
Revenues over/under Expenditures:	(\$113,718)	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	140.93%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$260,916	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$204	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$23,244	\$0
Total Unreserved Funds:	\$260,916	\$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:	\$124,744	\$113,176	\$0
Per Capita Debt:	\$98	\$53	\$0
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: **County:**

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

Full Time:

Part Time:

Salaries Paid:

Blended Component Units

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$186,431	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$75	\$195	\$117
Revenues During FY 23:	\$272,727	\$252,305	\$189,609
Expenditures During FY 23:	\$145,526	\$235,291	\$162,648
Per Capita Revenues:	\$109	\$152	\$107
Per Capita Expenditures:	\$58	\$133	\$91
Revenues over/under Expenditures:	\$127,201	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	215.52%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$313,632	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$125	\$218	\$127
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$183,345	\$23,244	\$0
Total Unreserved Funds:	\$154,152	\$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:	\$210,000	\$113,176	\$0
Per Capita Debt:	\$84	\$53	\$0
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Orchardville Fire Protection District		
Unit Code:	096/025/06	County:	Wayne
Fiscal Year End:	11/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$519,000		
Equalized Assessed Valuation:	\$16,678,883		
Population:	1,500		
Employees:			
	Full Time:		
	Part Time:		
	Salaries Paid:	\$	

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:	\$163,297	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$109	\$195	\$117
Revenues During FY 23:	\$72,292	\$252,305	\$189,609
Expenditures During FY 23:	\$27,062	\$235,291	\$162,648
Per Capita Revenues:	\$48	\$152	\$107
Per Capita Expenditures:	\$18	\$133	\$91
Revenues over/under Expenditures:	\$45,230	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	770.55%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$208,527	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$139	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$23,244	\$0
Total Unreserved Funds:	\$208,527	\$145,545	\$0

Net Assets

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Oregon Fire Protection District		
Unit Code:	071/075/06	County:	Ogle
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,042,840		
Equalized Assessed Valuation:	\$158,733,208		
Population:	9,600		
Employees:			
Full Time:		10	
Part Time:		1	
Salaries Paid:	\$692,487		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,313,224	\$3,511,389	\$2,093,331
Per Capita Beginning Fund Balance:	\$137	\$15,263	\$137
Revenues During FY 23:	\$1,800,304	\$6,142,392	\$4,070,470
Expenditures During FY 23:	\$2,067,730	\$5,530,518	\$3,583,908
Per Capita Revenues:	\$188	\$47,029	\$281
Per Capita Expenditures:	\$215	\$43,546	\$262
Revenues over/under Expenditures:	(\$267,426)	\$611,874	\$395,849
Ratio of Fund Balance to Expenditures:	69.12%	98.60%	65.52%
Ending Fund Balance for FY 23:	\$1,429,159	\$4,011,145	\$2,535,391
Per Capita Ending Fund Balance:	\$149	\$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:	\$617,742	\$878,069	\$190,114
Total Unrestricted Net Assets:	\$1,075,776	(\$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:	\$80,000	\$6,309,621	\$485,167
Per Capita Debt:	\$8	\$1,691	\$54
General Obligation Debt over EAV:	0.00%	0.20%	0.00%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Orion Fire Protection District		
Unit Code:	037/080/06	County:	Henry
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$958,671		
Equalized Assessed Valuation:	\$134,515,241		
Population:	5,000		
Employees:			
Full Time:			
Part Time:	36		
Salaries Paid:	\$53,974		

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:	\$878,116	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$176	\$195	\$117
Revenues During FY 23:	\$681,263	\$252,305	\$189,609
Expenditures During FY 23:	\$926,605	\$235,291	\$162,648
Per Capita Revenues:	\$136	\$152	\$107
Per Capita Expenditures:	\$185	\$133	\$91
Revenues over/under Expenditures:	(\$245,342)	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	68.29%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$632,774	\$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:	\$632,774	\$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:	\$400,308	\$113,176	\$0
Per Capita Debt:	\$80	\$53	\$0
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Orland Fire Protection District		
Unit Code:	016/230/06	County:	Cook
Fiscal Year End:	12/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$48,658,731		
Equalized Assessed Valuation:	\$2,525,119,125		
Population:	72,197		
Employees:			
Full Time:	153		
Part Time:	4		
Salaries Paid:	\$22,041,484		

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:	\$20,634,986	\$3,511,389	\$2,093,331
Per Capita Beginning Fund Balance:	\$286	\$15,263	\$137
Revenues During FY 23:	\$45,746,002	\$6,142,392	\$4,070,470
Expenditures During FY 23:	\$42,700,033	\$5,530,518	\$3,583,908
Per Capita Revenues:	\$634	\$47,029	\$281
Per Capita Expenditures:	\$591	\$43,546	\$262
Revenues over/under Expenditures:	\$3,045,969	\$611,874	\$395,849
Ratio of Fund Balance to Expenditures:	52.05%	98.60%	65.52%
Ending Fund Balance for FY 23:	\$22,225,695	\$4,011,145	\$2,535,391
Per Capita Ending Fund Balance:	\$308	\$18,742	\$160
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$43,885	\$0
Total Unreserved Funds:	\$0	\$63,877	\$0
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,995,342	\$878,069	\$190,114
Total Unrestricted Net Assets:	(\$23,089,094)	(\$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:	\$73,389,888	\$6,309,621	\$485,167
Per Capita Debt:	\$1,017	\$1,691	\$54
General Obligation Debt over EAV:	0.00%	0.20%	0.00%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Osco Fire Protection District		
Unit Code:	037/090/06	County:	Henry
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$229,575		
Equalized Assessed Valuation:	\$52,605,317		
Population:	1,500		
Employees:			
	Full Time:		
	Part Time:		
	Salaries Paid:	\$	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$254,486	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$170	\$195	\$117
Revenues During FY 23:	\$290,780	\$252,305	\$189,609
Expenditures During FY 23:	\$312,230	\$235,291	\$162,648
Per Capita Revenues:	\$194	\$152	\$107
Per Capita Expenditures:	\$208	\$133	\$91
Revenues over/under Expenditures:	(\$21,450)	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	74.64%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$233,036	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$155	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$113,005	\$23,244	\$0
Total Unreserved Funds:	\$1,559,808	\$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:	\$120,032	\$113,176	\$0
Per Capita Debt:	\$80	\$53	\$0
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Oswego Fire Protection District		
Unit Code:	047/050/06	County:	Kendall
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$17,171,810		
Equalized Assessed Valuation:	\$1,884,968,464		
Population:	50,000		
Employees:			
Full Time:	71		
Part Time:	15		
Salaries Paid:	\$8,594,480		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$2,811,110	\$3,511,389	\$2,093,331
Per Capita Beginning Fund Balance:	\$56	\$15,263	\$137
Revenues During FY 23:	\$14,681,291	\$6,142,392	\$4,070,470
Expenditures During FY 23:	\$15,258,873	\$5,530,518	\$3,583,908
Per Capita Revenues:	\$294	\$47,029	\$281
Per Capita Expenditures:	\$305	\$43,546	\$262
Revenues over/under Expenditures:	(\$577,582)	\$611,874	\$395,849
Ratio of Fund Balance to Expenditures:	14.64%	98.60%	65.52%
Ending Fund Balance for FY 23:	\$2,233,528	\$4,011,145	\$2,535,391
Per Capita Ending Fund Balance:	\$45	\$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:	\$244,448	\$878,069	\$190,114
Total Unrestricted Net Assets:	\$1,989,080	(\$2,203,032)	\$735,491

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$2,160,338	\$6,309,621	\$485,167
Per Capita Debt:	\$43	\$1,691	\$54
General Obligation Debt over EAV:	0.11%	0.20%	0.00%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Otter Creek Fire Protection District		
Unit Code:	042/015/06	County:	Jersey
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$35,000		
Equalized Assessed Valuation:	\$17,898,018		
Population:	1,035		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$263,968	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$255	\$195	\$117
Revenues During FY 23:	\$76,884	\$252,305	\$189,609
Expenditures During FY 23:	\$31,208	\$235,291	\$162,648
Per Capita Revenues:	\$74	\$152	\$107
Per Capita Expenditures:	\$30	\$133	\$91
Revenues over/under Expenditures:	\$45,676	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	992.19%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$309,644	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$299	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$23,244	\$0
Total Unreserved Funds:	\$309,644	\$145,545	\$0

Net Assets

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Otto Fire Protection District		
Unit Code:	046/110/06	County:	Kankakee
Fiscal Year End:	5/31/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,499,760		
Equalized Assessed Valuation:	\$80,401,063		
Population:	2,319		
Employees:			
Full Time:			
Part Time:	17		
Salaries Paid:	\$38,826		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$668,588	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$288	\$195	\$117
Revenues During FY 23:	\$624,820	\$252,305	\$189,609
Expenditures During FY 23:	\$446,116	\$235,291	\$162,648
Per Capita Revenues:	\$269	\$152	\$107
Per Capita Expenditures:	\$192	\$133	\$91
Revenues over/under Expenditures:	\$178,704	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	189.93%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$847,292	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$365	\$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:	\$592,620	\$26,369	\$0
Total Unrestricted Net Assets:	\$254,672	\$137,714	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Owaneco Fire Protection District		
Unit Code:	011/040/06	County:	Christian
Fiscal Year End:	6/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$265,048		
Equalized Assessed Valuation:	\$28,914,140		
Population:	1,400		
Employees:			
Full Time:			
Part Time:	16		
Salaries Paid:	\$13,646		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$184,920	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$132	\$195	\$117
Revenues During FY 23:	\$78,035	\$252,305	\$189,609
Expenditures During FY 23:	\$59,564	\$235,291	\$162,648
Per Capita Revenues:	\$56	\$152	\$107
Per Capita Expenditures:	\$43	\$133	\$91
Revenues over/under Expenditures:	\$18,471	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	341.47%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$203,391	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$145	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$184,748	\$23,244	\$0
Total Unreserved Funds:	\$0	\$145,545	\$0

Net Assets

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Oxford Fire Protection District		
Unit Code:	037/100/06	County:	Henry
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$258,800		
Equalized Assessed Valuation:	\$37,562,485		
Population:	1,000		
Employees:			
Full Time:			
Part Time:	5		
Salaries Paid:	\$1,733		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$178,299	\$324,481	\$203,948
Per Capita Beginning Fund Balance:	\$178	\$195	\$117
Revenues During FY 23:	\$169,145	\$252,305	\$189,609
Expenditures During FY 23:	\$109,983	\$235,291	\$162,648
Per Capita Revenues:	\$169	\$152	\$107
Per Capita Expenditures:	\$110	\$133	\$91
Revenues over/under Expenditures:	\$59,162	\$17,014	\$18,635
Ratio of Fund Balance to Expenditures:	215.97%	217.34%	142.53%
Ending Fund Balance for FY 23:	\$237,529	\$353,485	\$223,650
Per Capita Ending Fund Balance:	\$238	\$218	\$127

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$23,244	\$0
Total Unreserved Funds:	\$151,950	\$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:	\$85,511	\$113,176	\$0
Per Capita Debt:	\$86	\$53	\$0
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

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